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GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 471 Press.
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Dated 23.4.1982 197 .

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

23rd April 1880, No. 471.

No. 232. READ THE FOLLOWING PAPER:—

Proceedings of the Board of Revenue, dated 10th February 1880, No. 211.

ABSTRACT.—Submitting to Government report on operations of Special Local Funds under Board's control for 1877-78.

No. 233. ORDER THEREON, 23RD April 1880, No. 471.

Miscellaneous.

THE above report on the operations of Special Local Funds for 1877-78 was due in the Government Office on 31st July 1878, but was not received until 20th February 1880. The information it contains, being now nearly two years old, has lost all immediate interest, as the General Administration Reports for 1877-78 and 1878-79 have already been compiled and published. Any detailed review of the report at this late date is therefore useless. The report for 1878-79 is already long over-due and should be submitted without further delay.

2. The present report embraces the operations of the Jungle Conservancy Fund, but a separate report should be submitted on the subject for the year 1878-79 and thereafter with reference to the marginally-noted Orders. Referring to the figured statement given at paragraph 27 of the Board's report, the Government observe that, while it purports to be a statement showing the particulars of the extent of old and new plantations and the number of trees planted up to the close of 1876-77 and during 1877-78, the statement really shows the extent in acres of "old" and "new" jungles, fuel reserves, plantations on channel banks, village topes and nurseries, and the number of trees apparently existing thereon. The figures given in the statement are, however, in some instances so startling as to cause their accuracy to be doubted. For instance, it is stated that there were 579,217 acres of old jungle in the Kistna District, besides 84,625 acres of "fuel reserves" containing half a million of trees in 1876-77. Turning, however, to the Collector's report, it appears that there was no Forest Officer employed in the district during the year under report, and that in that district "some of the jungles contain timber trees, but others consist of mere brushwood." Not a word is said about the fuel reserves. This summary way of disposing of an area of over 650,000 acres of jungle supposed to be under the Collector's conservancy is unsatisfactory. Again in Nellore the Government are informed by means of this statement that there are 2,266 acres of "old" village topes containing over 21 lakhs of trees, or not far short of 1,000 trees per acre, while there is only 1 acre of nursery with 3,000 trees in it. From the Collector's report, however, it would seem that there were only 117 acres of village topes containing 5,871 trees. These latter figures are probably correct. Where the Board got their figures is not clear.

G.O., 19th June 1878, No. 927, paragraph 8.
„ 8th Oct. „ „ 1,627, „ 3.

3. The whole statement, however, is misleading as drawn up; but, as the Government have already called on the Board for a full report on the general question of placing the Jungle Conservancy Fund on a proper footing, they will

now only draw the Board's attention to the necessity of revising the forms submitted to Government. They observe, however, that the only district where jungle conservancy operations are fully reported on is South Arcot, where alone they are entirely under the supervision of the Forest Officer, Mr. Wooldridge, whose very full report (which, however, might have been abridged with advantage), shows the interest he takes in his work and how jungle conservancy may benefit by good supervision. A proposal of Colonel Beddome's, that all jungle conservancy operations throughout the Presidency should be transferred to the Forest Department, is now before Government, and, in submitting the full report above alluded to, the Government desire the Board will consider this proposal, which will be communicated to them.

4. *Paragraph* 8, *Clause* 4.—The report from the Collector of North Arcot on the subject of the transfer of a portion of the Iral jungles in the Chittoor Taluk to the Punganur Zemindari should be submitted for the information of Government.

5. *Paragraphs* 15, 16, *and* 17.—The Government await the explanation called for from the Collectors of Kistna, Chingleput, and Tanjore regarding the rates of seigniorage on fuel levied in their districts.

6. The idea of counting the number of trees standing in jungles is absurd and should be abandoned. In plantations it is a different matter, but the test of value of jungles conserved for purposes of fuel supply is the weight of fuel per acre that they yield, and this can always be tested by experiment.

(True Extract.)

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

To the Board of Revenue.
„ the Financial Department.
„ the Public Works Department.
„ the Conservator of Forests.
„ the Accountant-General.

Exd. J. W. Fischer.

200 Copies.

No. 211.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th February 1880.

Read the following reports :—

From the Collector of	Ganjam,	dated	17th July	1878,	No. 2,244.
„ „	Vizagapatam,	„	7th June	„ „	740.
„ „	Godávari,	„	22nd July	„ „	187.
„ „	Kistna,	„	5th July	„ „	1,420.
„ „	Nellore,	„	19th June	„ „	2,453.
„ „	Cuddapah,	„	8th July	„ „	397.
„ „	Bellary,	„	27th May	„ „	173.
„ „	Kurnool,	„	12th July	„ „	269.
„ „	Chingleput,	„	4th July	„ „	33.
„ „	North Arcot,	„	15th Aug.,	„ „	253.
„ „	South Arcot,	„	19th July	„ „	D—36.
„ „	Tanjore,	„	3rd July	„ „	2,254.
„ „	Trichinopoly,	„	10th July	„ „	199.
„ „	Madura,	„	30th July	„ „	281.
„ „	Tinnevelly,	„	10th June	„ „	429.
„ „	Coimbatore,	„	18th July	„ „	136.
„ „	Nilgiris,	„	5th June	„ „	8.
„ „	Salem,	„	7th June	„ „	226.
„ „	South Canara,	„	17th July	„ „	1,303.
„ „	Malabar,	„	30th May	„ „	138.

THE Board resolve to submit to Government a report on the operations of the Special Local Funds under their control noted in the margin for the year 1877-78 which, with the Collector's unaudited figures, was almost ready for submission to Government about the end of 1878 when the Accountant-General's Statement of Receipts and Charges for the year was received. The Board then thought it proper to insert the audited results in the report, and thus show the transactions of the year in a complete form, but before doing so several references had to be made to Collectors regarding the discrepancies between their figures and those of the Accountant-General. The latest replies were received in July and August 1879. With regard to the delay in the submission of this report not covered by the above remarks and which the Board much regret, they can only say that it was overlooked for some time in the pressure of work in the underhanded state of the Local Fund Department of the Board's Office, and afterwards postponed to what seemed more emergent work in connection with the Budgets for 1880-81, and the report under Act IV of 1871. The delays in connection with certain portions of the Local Fund Work has recently engaged the serious attention of the Board, and they trust they will not continue with the augmented establishment recently sanctioned by Government.

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

2. The figures of 1876-77 as revised after the receipt, from the Accountant-General, of the statement showing the audited actuals of receipts and charges are given below as required in G.O., Revenue Department, dated 10th April 1877, No. 1,380 :—

Funds.	Balance on 1st April 1876.			Receipts during 1876-77.			Total including Balance.			Expenditure during 1876-77.			Balance on 31st March 1877.		
	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ..	1,62,001	1,62,001	..	1,77,974	1,77,974	..	3,39,975	3,39,975	..	2,28,703	2,28,703	..	1,11,272	1,11,272	..
2. Nanal Grass ,, ..	1,489	1,489	..	421	421	..	1,910	1,910	..	4,011	1,887	— 2,124	— 2,101	23	+2,124(a)
3. Cattle Pound ,, ..	68,898	68,898	..	2,22,488	2,22,488	..	2,91,386	2,91,386	..	2,59,642	2,59,642	..	31,744	31,744	..
4. Public Bungalow ,, ..	401	1,555	1,154	1,924	73	—1,851	2,325	1,628	— 697	774	77	— 697	1,551	1,551	..
5. Endowment ,, ..	17,479	6,514	—10,965	5,948	5,948	..	23,427	12,462	—10,965	13,644	7,662	— 5,982	9,783	4,800	—4,983(b)
6. Village Service ,, ..	9,72,638	9,72,638	..	19,50,268	19,50,268	..	29,22,906	29,22,906	..	21,04,935	21,04,935	..	8,17,971	8,17,971	..
7. Canal and Ferry ,, ..	97,617	1,00,027	2,410	37,538	34,533	— 3,005	1,35,155	1,34,560	— 595	43,173	40,299	— 2,874	91,982	94,261	+2,279(c)
8. Irrigation Cess ,, ..	25,115	25,115	..	32,831	32,831	..	57,946	57,946	..	35,502	35,502	..	22,444	22,444	..
9. Cochrane's and Sadras Canal Fund	3,962	3,962	..	36,362	36,362	..	40,324	40,324	..	33,247	33,247	..	7,077	7,077	..
Total ..	13,49,600	13,42,199	7,401	24,65,754	24,60,898	— 4,856	38,15,354	38,03,097	—12,257	27,23,631	27,11,954	—11,677	10,91,723	10,91,143	— 580

(a) This difference is made up as follows:—

Rs.	
698	In Kistna. This amount is entered in the Accountant-General's Statement as the expenditure during the year, although all the assets have been transferred to Irrigation Revenue under G.O., Public Works Department, dated 8th April 1875, No. 928.
1,426	In Tanjore. This amount is the excess debit to the fund entered in the Accountant-General's Statement.
2,124	The whole of this excess debit was adjusted in the accounts of 1877-78.

(b) This difference is made up as follows:—

Rs.	
5,026	In Godávari. The Board are in correspondence with the Accountant-General regarding this item—*vide* Board's Proceedings, dated 26th September 1879, No. 2711.
43	This item was adjusted in the accounts of 1878-79.
4,983	

(c) This difference is made up as follows:—

Rs.	
— 532	In Godávari. This difference is the balance appertaining to the Bhadráchalam Taluk, excluded as the Canal and Ferry Act (No. I of 1870) has not been extended to it.
— 53	In Kurnool. This item was ordered to be adjusted in G.O., Revenue Department, dated 15th July 1879, No. 1480.
+ 2,867	In Malabar. This item was ordered to be adjusted in G.O., Financial Department, dated 19th May 1879, No. 955.
2,279	

The discrepancies between the figures furnished in the last report and those appearing in the Accountant-General's statement are mainly due to the different amounts of receipts and charges entered in the two sets of accounts as appertaining to the Public Works Department and to certain adjustment entries. The differences due to these causes have all been adjusted, and the figures under all the funds agree with those of the Accountant-General with the exception of those under the Nanal Grass, Endowment, and Canal and Ferry Funds, the discrepancies under which are explained in the notes appended to the statement given above so far as they affect the closing balances of the year. The particulars of the revised figures according to districts are shown in a separate statement submitted with this report.

3. The balance and receipts of the Madras District under the Jungle Conservancy Fund are for the first time included in the annual accounts, as it was decided in G.O., Revenue Department, dated 21st November 1876, No. 1,735, that they properly belong to the abovementioned fund.

4. The abstract statement given below shows the receipts and charges of the several funds during the year 1877-78 as compared with the figures given in the Accountant-General's statement for the same year. As in the preceding year the figures adopted for the Nanal Grass, Endowment, and Canal and Ferry Funds do not agree with those of the Accountant-General, and the discrepancies are explained in the notes so far as they affect the closing balances:—

Funds.	Balance on 1st April 1877.			Receipts during 1877-78.			Total including Balance.			Expenditure during 1877-78.			Balance on 31st March 1878.		
	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.	As per Accountant-General's Statement.	Collector's figures as revised.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ..	1,11,272	1,11,272	..	1,53,657	1,53,657	..	2,64,929	2,64,929	..	2,06,199	2,06,199	..	58,730	58,730	..
2. Nanal Grass ,, ..	— 2,101	23	+ 2,124	2,408	..	— 2,408	307	23	— 284	307	23	— 284	....	....	..
3. Cattle Pound ,, ..	31,744	31,744	..	2,26,327	2,26,327	..	2,58,071	2,58,071	..	2,13,996	2,13,996	..	44,075	44,075	..
4. Public Bungalow ,, ..	1,551	1,551	..	191	191	..	1,742	1,742	..	1,381	1,381	..	361	361	..
5. Endowment ,, ..	9,733	4,800	— 4,933	5,735	5,735	..	15,518	10,535	— 4,983	16,524	5,559	—10,965	— 1,006	4,976	+5,982(a)
6. Village Service ,, ..	8,17,971	8,17,971	..	20,11,481	20,11,481	..	28,29,452	28,29,452	..	18,95,755	18,95,755	..	9,33,697	9,33,697	..
7. Canal and Ferry ,, ..	91,932	94,261	+ 2,279	59,275	58,881	— 394	1,51,257	1,53,142	+ 1,885	18,041	18,041	..	1,33,216	1,35,101	+1,885(b)
8. Irrigation Cess ,, ..	22,444	22,444	..	33,560	33,560	..	56,004	56,004	..	28,809	28,809	..	27,195	27,195	..
9. Cochrane's and Sadras Canal Fund	7,077	7,077	..	53,003	53,003	.. ..	60,080	60,080	..	23,142	23,142	.. ..	36,938	36,938	..
Total ..	10,91,723	10,91,143	— 580	25,45,637	25,42,835	— 2,802	36,37,360	36,33,978	— 3,382	24,04,154	23,92,905	11,249	12,33,206	12,41,073	+7,867

(*a*) The difference is made up as follows :—

Rs.	
5,939	In Godávari. The Board are in correspondence with the Accountant-General regarding the adjustment of this item—*vide* Board's Proceedings, dated 26th September 1879, No. 2,711.
43	In Salem. The Accountant-General has adjusted this item in the accounts of 1878-79.
5,982	

(*b*) This difference is made up as follows :—

Rs.	
— 926	In Godávari. This difference is the balance appertaining to the Bhadráchalam Taluk, excluded as the Canal and Ferry Act (No. I of 1870) has not been applied to the ferries in it.
— 56	In Kurnool. This is the balance appertaining to the Kurnool District in which there is no Canal and Ferry Fund. It was ordered to be transferred to Local Funds in G.O., Revenue Department, dated 15th July 1879, No. 1,430.
2,867	In Malabar. The expenditure causing this difference was ordered to be transferred to Local Funds in G.O., Financial Department, dated 19th May 1879, No. 955.
1,885	

5. The total assets of all the funds amounted to Rs. 36,33,978 and the charges to Rs. 23,92,905, leaving a balance of Rs. 12,41,073 at the close of the year. As the Surplus Pound Fund merely consists of the sums transferred from the Pound Fund, it is not included in the above list and its distribution is shown in paragraph 41 of these Proceedings, agreeably to paragraph 3 of G.O., Revenue Department, dated 24th August 1876, No. 1,159. The Surplus Pound Fund, as a separate heading, has been abolished under G.O., Revenue Department, dated 1st June 1878, No. 827, and the transactions hitherto shown under it will, in future reports, be included under the Pound Fund.

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

7. *Jungle Conservancy Fund.*—The subjoined statement shows the particulars of the receipts and charges of this fund in each district as compared with those of the preceding year :—

Districts.	1877-78. Balance.	1877-78. Receipts.	1877-78. Total, including Balance.	1876-77. Balance.	1876-77. Receipts.	Charges, 1877-78. By Forest Department.	By Public Works Department.	By Revenue Department.	Total.	Total Charges of 1876-77.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	492	215	707	542	141	...	...	219	219	191	488
2. Vizagapatam.	1,702	729	2,431	1,065	844	...	...	1,449	1,449	207	982
3. Godávari ...	16,513	6,938	23,451	10,913	7,376	...	...	1,405	2,016	1,776	21,435
4. Kistna ...	4,696	8,118	12,814	5,932	11,834	...	611	10,517	13,740	13,070	— 926
5. Nellore ...	11,634	58,110	69,744	43,179	46,216	...	3,223	75,152	78,152	77,761	— 5,408
6. Cuddapah ...	446	7,748	8,194	1,824	3,462	...	...	2,551	2,551	4,840	5,643
7. Bellary ...	209	1,092	1,301	2,185	2,635	...	...	3,716	3,716	4,611	— 2,415
8. Kurnool ...	— 2,096	1,452	— 644	2,229	2,269	...	...	2,835	2,835	6,594	— 3,479
9. Chingleput ...	3,350	4,682	8,032	2,403	7,764	...	...	8,279	8,279	6,617	— 247
10. North Arcot.	30,561	7,807	38,368	28,182	19,700	10,551	...	12,718	23,269	17,321	15,099
11. South Arcot.	4,325	6,628	10,953	5,247	10,777	8,451	...	159	8,610	11,699	2,343
12. Tanjore ...	4,643	8,893	13,536	6,385	9,421	...	935	6,157	7,092	11,163	6,444
13. Trichinopoly.	5,461	8,373	13,834	4,581	7,906	...	6,039	4,207	10,246	7,026	3,588
14. Madura ...	8,429	1,252	9,681	6,201	6,476	...	...	4,209	4,209	4,248	5,472
15. Tinnevelly ...	9,571	9,048	18,619	6,776	8,875	...	...	8,663	8,663	6,080	9,956
16. Coimbatore ...	— 2,806	13,437	10,631	1,458	12,274	...	...	13,160	13,160	16,538	— 2,529
17. Nilgiris ...	— 246	246	...	— 246	...	...	...	...	...	...	...
18. Salem ...	12,140	8,654	20,794	31,155	19,511	...	...	20,321	20,321	38,526	473
19. South Canara.	1,125	228	1,353	1,230	130	...	...	672	672	235	681
20. Malabar ...	4	7	11	...	4	...	...	...	...	...	11
21. Madras ...	1,119	...	1,119	760	359	...	...	...	...	...	1,119
Total ...	1,11,272	1,53,657	2,64,929	1,62,001	1,77,974	19,002	10,808	1,76,389	2,06,199	2,28,703	58,730

8. The balance at the beginning of the year was Rs. 1,11,272 and the actual collections during the year aggregated Rs. 1,53,657, making a total of Rs. 2,64,929. The expenditure amounted to Rs. 2,06,199, leaving a balance of Rs. 58,730.

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Ganjam	74	1. Vizagapatam ...	115
2. Nellore	11,894	2. Godávari ...	438
3. Cuddápah ...	4,286	3. Kistna	3,716
4. Trichinopoly ...	467	4. Bellary	1,543
5. Tinnevelly ...	173	5. Kurnool... ...	817
6. Coimbatore ...	1,163	6. Chingleput	3,082
7. Nilgiris	246	7. North Arcot ...	11,893
8. South Canara ...	98	8. South Arcot ...	4,149
9. Malabar ...	3	9. Tanjore	528
		10. Madura	5,224
		11. Salem	10,857
		12. Madras	359
Total ...	18,404	Total ...	42,721

9. The total receipts of the year show a net decrease of Rs. 24,317 resulting from a gross decrease of Rs. 42,721 in twelve districts against a gross increase of Rs. 18,404 in nine districts as noted in the margin.

10. The decreases are large in Kistna, Bellary, Chingleput, North Arcot, South Arcot, Madura, and Salem, and are due to the following causes:—

(1.) In Kistna, to the permission given to the ryots to cut wood of the unreserved kinds free of charge for their houses having been in operation throughout the year, and to the rent of the Soapnut jungles in the Gudiváda Taluk having been credited to Land Revenue in the year under report. The amount, however, has since been credited to this fund in 1878-79 under the orders of Government, dated 14th February 1878, No. 228.

(2.) In Bellary, to the temporary suspension of the collection of seigniorage and the desertion of the villages during the prevalence of famine in the district.

G.O., Revenue Department, dated 21st February 1877, No. 757.

(3.) In Chingleput, to the lessees of the jungles of fifteen villages in the Tiruvallúr Taluk not having fully paid their rents, to slack collections owing to famine, to diminished demand for palmyrah wood, and to no recoveries having been made during the year on account of the sums advanced for the payment of the Special Local Fund Establishment in the Revenue Board Office. The necessary adjustments have since been made on account of the last item, and the arrears due from the renters of the jungles above referred to have been collected.

(4.) In North Arcot, to the unfavorable character of the season, to the transfer of a portion of the Iral jungles in the Chittoor Taluk to the Punganúr Zemindari, to the absence of demand for firewood for the manufacture of jaggery as there was no sugar-cane crop in 1876-77, and to the heavy fall caused by famine in the demand for timber and other building materials and charcoal. The Collector is requested to explain in detail the circumstances under which the jungles referred to were transferred to the Punganúr Zemindari.

(5.) In South Arcot, to the unfavorable character of the season in consequence of which the local demand for firewood was met to a great extent from the trees grown on private lands, the ryots having employed their carts and bullocks freely for the transport of wood in the absence of the usual work in connection with cultivation.

(6.) In Madura, to no fuel having been sold during the year to the Railway Company and to the unfavorable character of the season.

(7) In Salem to a considerable falling off in the collections of rents on palmyrah trees owing to famine.

11. The increases are large in Nellore, Cuddapah, and Coimbatore, and are attributable to the causes mentioned below :—

(1) In Nellore to the facilities afforded for the export of the Sríharikót jungle firewood and of Casuarina wood by the canal being navigable during the whole of the year, and to the large sales at Madras for relief camps.

(2) In Cuddapah to the receipts from jungles previously credited to Land Revenue, Miscellaneous, having been transferred to the Jungle Conservancy Fund under G.O., Revenue Department, dated 23rd June 1876, No. 844.

(3) In Coimbatore to transfers under the Government Order above referred to, and to the credit to this fund of the proceeds from all the gardens maintained from it within the limits of the Coimbatore Municipality, a portion of the receipts having apparently been credited to the Municipality in the preceding year.

12. The following statement shows the particulars of the receipts from the various sources under the Jungle Conservancy Fund :—

Districts.	Tax on Fuel, Firewood, and Bamboos.	Tax on Trees.	Sale of Fuel, Firewood, and Bamboos.	Sale of Trees.		Rent of Jungles, &c.		Sale of Fruits and other Produce of Jungles, Topes, Trees, &c.	Fees from Charcoal-burners.	Sale of confiscated Timber.	Miscellaneous Receipts.	Recoveries of Advances and unadjusted Charges.	Refunds.	Contributions from the Surplus Pound Fund.	Total.
				Palmyrah.	Other Trees.	Palmyrah.	Jungle Topes, Trees, &c.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	178	..	..	..	36	..	1	..	..	..	..	..	..	..	215
2. Vizagapatam	186	486	..	..	1	..	..	..	53	..	..	..	..	..	729
3. Godávari ..	4,780	..	..	..	912	..	..	24	1	..	..	..	..	..	6,938
4. Kistna ..	3,153	..	..	2,942	64	..	..	1,344	79	52	10	442	1,221	..	8,118
5. Nellore ..	1,657	165	50,449	..	3,997	..	..	100	..	19	1,297	426	32	..	58,110
6. Cuddapah ..	15	209	..	20	1,430	..	4,147	1,805	2	24	..	..	..	..	7,748
7. Bellary ..	57	..	..	..	1,000	..	2	..	15	..	18	..	96	..	1,092
8. Kurnool ..	19	81	..	..	1,285	..	..	..	..	63	4	..	..	..	1,452
9. Chingleput..	233	..	..	749	1,509	..	2,012	5	12	..	15	57	..	..	4,632
10. North Arcot.	4,046	294	..	..	2,305	..	..	363	146	24	..	513	116	..	7,807
11. South Arcot.	1,642	..	274	..	4,542	..	77	72	10	..	11	..	..	..	6,628
12. Tanjore ..	492	..	..	..	1,454	..	301	782	39	3	74	..	2,448	3,300	8,833
13. Trichinopoly	1,102	..	..	..	1,934	..	..	88	456	..	..	..	4,793	..	8,373
14. Madura ..	22	..	..	..	513	..	438	..	241	..	..	..	..	..	1,252
15. Tinnevelly..	..	..	..	..	7,880	..	82	1,060	..	..	31	7	..	..	9,048
16. Coimbatore..	..	..	..	..	419	10,670	1,098	1,472	..	..	4	22	..	..	13,437
17. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	209	..	169	..	246
18. Salem ..	..	..	..	..	936	6,577	553	264	..	..	246	..	..	..	8,654
19. South Canara	..	..	18	..	73	..	..	81	..	..	202	132	..	..	228
20. Malabar ..	..	..	..	..	7	..	..	..	..	..	..	56	..	..	7
21. Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	17,582	1,235	50,741	3,711	39,387	16,647	8,711	7,450	1,057	185	2,121	1,655	8,875	3,300	1,53,657

13. The revised classification of receipts approved of in G.O., Revenue Department, dated 19th June 1878, No. 927, has not been adopted in the above statement, as the new forms were circulated to Collectors only after the receipt of all the district reports, and it has not been found possible to compile in the revised forms the information supplied in the old.

14. Large decreases, amounting to Rs. 34,567, occur under tax on fuel, firewood, and bamboos, sale of palmyrah and other trees and rent of palmyrah trees; and increases, aggregating Rs. 15,911, under sale of fuel, firewood, and bamboos and rent

of jungles, topes, and trees. The causes of the above increases and decreases have been stated generally in paragraphs 10 and 11 *supra*.

15. In their Order, dated 31st October 1873, No. 1,225, Government decided that the general rate of seigniorage should be 6 annas per 1,000 lb., except in Ganjam and Kurnool, where the special rates then in force were allowed to continue. The rates of taxation in the several districts appear to have been regulated in accordance with the above ruling for the different weights of a man's load, bullock-load, &c., except in certain districts which will now be noticed.

16. In Kistna the tax on fuel is 6 annas per bandy-load of 1,000 lb., but that on a boat-load of 10 tons is Rs. 3-8-0, whereas according to the above rate it should be Rs. 8-6-4. The Collector will explain why different rates have been adopted.

17. In Chingleput and Tanjore the old rate of one rupee is still in force. In the case of the latter district the Proceedings of the Board, dated 26th October 1869, No. 7,942, superseded by the Government Order above referred to, is quoted as the authority for the continuance of the old practice; but the Government in their order, dated 3rd August 1874, No. 966, declined to sanction it in the case of the Chingleput District. The Collectors concerned will report why the new rate of 6 annas per 1,000 lb. has not been adopted in their districts. Besides the above rates for fuel, various other rates are in force for the different descriptions of timber and other reserved wood.

18. Full information regarding the financial effect of G.O., R.D., dated 23rd June 1876, No. 844, desired by Government in paragraph 6 of their order on the last Special Local Fund Report will shortly be separately submitted with reference to their official memorandum embodied in the Board's Proceedings, dated 18th September 1878, No. 2,678. Replies have been received from all but one Collector.

19. The total expenditure shows a net decrease of Rupees 22,501 as compared with that of the preceding year, resulting from a gross decrease of Rs. 38,334 in nine districts against a gross increase of Rs. 15,830 in nine others.

20. The decreases, the largest of which, Rs. 18,205, occurs in Salem, are mainly due to the reduction of expenditure consequent on the decrease in receipts caused by famine, and to no new plantations having been undertaken during the year in most of the districts owing to the drought.

21. The increase occurs mainly in North Arcot, and is due to a larger number of new works having been undertaken during the year with the view of providing labor to able-bodied coolies, and to the adjustment during the year under review of establishment charges appertaining to the preceding year in accordance with G.O., R.D., dated 4th June 1877, No. 1,886. The principal new work in the last-mentioned district is the plantation at Arconum which was in course of formation by the Deputy Conservator of Forests at a distance of a quarter of a mile from the Arconum Junction. It is 35 acres in extent; 16,000 pits were dug, and half of them planted at an expenditure up to 31st March 1878 of Rs. 2,708. The plantation is intended to supply the want of fuel and timber, which has been much felt in the eastern portion of the Wallajah Taluk, and especially at Arconum, the neighbourhood of which is almost bare of trees.

22. The expenditure may be classified as follows :—

Items.	Charges.				Total Expenditure of 1876-77.	Increase.	Decrease.
	By Public Works Department.	By Revenue Department.	By Forest Department.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Formation of fresh plantations and topes.	990	9,566	3,647	14,203	26,651	..	12,448
2. Improvement and maintenance of existing topes.	4,841	1,12,498	7,980	1,25,319	1,07,382	17,937	..
3. Commission for collection.	..	3,022	..	3,022	3,563	..	541
4. Establishment ..	..	18,778	6,552	25,330	45,679	..	20,349
5. Cost of Public Works Department Supervision.	1,827	..	..	1,827	1,493	334	..
6. Tools and Plant ..	..	..	..	..	..	..	..
7. Miscellaneous Charges.	2,096	29,579	..	125	..	125	..
8. Advances	..	3,699	999	32,674	33,214	..	540
9. Controlling Establishment in the Board's Office.	..	..	..	3,699	8,906	..	5,207
	..	..	..	..	1,815	..	1,815
Total ..	9,754	1,77,142	19,178	2,06,199	2,28,703	18,396	40,909
Net Decrease ..	..	..	..	..	..	22,504	

23. The decrease under the first item occurs chiefly in the districts of Nellore, Tanjore, and Salem, and is due to a smaller number of new plantations having been undertaken during the year in consequence of the unfavorable character of the season. The increase under the second item is only nominal, being due, for the most part, to the inclusion under it of the charges on account of watering establishments classed under the fourth item in the preceding year. This accounts also for the decrease under the last-mentioned item. The absence of any charge on account of the controlling establishment in the Board's Office is due to orders for its distribution among the several districts having been issued after the close of the year. The variations under the other items do not call for special remark.

24. Under Establishment in the Cuddapah District is included the salary of a Gumastah on Rs. 10 in the Madanapalle Taluk to grant licenses for cutting Tangadu bark. The Collector will report whether sanction was obtained for the entertainment of the Gumastah.

25. The item Miscellaneous Charges includes the following charges in the Nellore District :—

	RS.
Cost of cutting operations of Sriharikót jungles	21,000
Do. do. of Mocherla do.	2,944
Cost of collecting jungle products	2,000
Russums for Curnams and Kavilgars of Sriharikót jungles ..	1,447
Total ..	27,391

26. Although the total expenditure is less than that of the preceding year by Rs. 22,504, the balance which remained unexpended at the end of the year shows a decrease of Rs. 52,542 as compared with that at the beginning of the year, owing

to the assets being considerably less than in the previous year. The fund was in deficit in six districts at the close of the year; in the first five districts, the deficits were made good in the course of the succeeding year, leaving a deficit of Rs. 1,572 in the Bellary District at the end of 1878-79, which was adjusted by a credit from Provincial Funds.

	RS.
Kistna	— 926
Nellore	— 5,408
Kurnool	— 3,479
Chingleput	— 247
Coimbatore	— 2,529
Bellary	— 2,415

27. The following statement shows particulars of the extent of old and new plantations, and the number of trees planted up to the close of 1876-77 and during 1877-78 in the several districts.

Districts.	Jungles.				Fuel Reserves.				Plantations on Channel Banks.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1876-77.		In 1877-78.		Up to 1876-77.		In 1877-78.		Up to 1876-77.		In 1877-78.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	5,79,630 — 413 = 5,79,217	Not known.	..	..	84,625	5,37,409 — 9,966 = 5,27,443	8	31,635	..	..	..	..
5. Nellore	1,03,894	..	..	..	2,00,970	..	..	..	..	249	..	..
6. Cuddapah	897 — 3 = 894	1,07,826 — 68 = 1,07,758	..	..	..	..	..	..	..	..	..	..
7. Bellary	99,933	4,32,200	..	..	16,375	5,89,628	..	26	2	4,207	..	6
8. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..
9. Chingleput	6,304	Natural wood	..	..	31,904	Natural wood	..	..	..	..	..	..
10. North Arcot	42,000	1,02,679	..	..	271	75,791	..	17,320	..	..	..	..
11. South Arcot	45,753	12,230	1,190	6,100	219	..	..	..	..	..	..	..
12. Tanjore	5,941	1,64,901 — 1,610 = 1,63,291	..	100	858·5	1,61,355	1,732	75,000	..	..	..	..
13. Trichinopoly	..	..	..	..	5,186	5,76,284 — 4,706 = 5,71,578	..	16,257	9	6,265 — 750 = 5,515	..	1,135
14. Madura	5,236	4,21,311	..	..	..	..	..	..	Miles. 241½	70,945 — 4,838 = 66,107	..	6,119
15. Tinnevelly	5,467	2,40,458	·5	12,584	1,303	71,096	..	..	..	..	..	..
16. Coimbatore	..	..	..	..	..	..	..	..	2,145	1,75,811	17·25	5,079
17. Salem	1,149·5	1,05,729	..	..	565	24,674	..	..	..	97,737	..	..
18. South Canara	..	..	..	..	531	31,891	..	6,000 — 2,634 = 3,366	..	8,872	..	..
Total	8,96,204·5 — 416 = 8,95,788·5	15,87,331 — 1,678 = 15,85,653	1,190·5	18,784	3,42,807·5	20,61,128 — 14,672 = 20,46,456	1,740	1,40,228 — 2,634 = 1,37,594	Miles 241·5 2,166	3,63,886 — 5,583 = 3,53,293	17·25	12,339

Districts.	Village Topes.				Nurseries.				Total.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1876-77.		In 1877-78.		Up to 1876-77.		In 1877-78.		Up to 1876-77.		In 1877-78.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
1. Ganjam	45	2,389 — 53 = 2,336	..	113	..	..	..	..	45	2,389 (a) — 53 = 2,336	..	113
2. Vizagapatam	115	15,209 — 2,116 = 13,093	..	1,100	..	..	..	..	115	15,209 (a) —2,116 = 13,093	..	1,100
3. Godávari	..	10,062 — 457 = 9,605	..	385	..	..	..	..	..	10,062 (a)— 457 = 9,605	..	385
4. Kistna	23	46,665	..	..	19	83,798 — 196 = 83,602	12	1,253	6,64,297 — 413 = 6,63,884	6,73,812 (a)—10,162 = 6,63,650	20	32,888
5. Nellore	2,266	21,04,333	..	..	1	3,000	..	..	3,07,131	21,08,582	..	..
6. Cuddapah	24,806 — 105 = 24,701	1,07,071 — 2,793 = 1,04,278	215	5,393	19,940 — 87 = 19,853	46,423 — 296 = 46,127	215	987	46,643 — 195 = 46,448	2,61,320 (a)— 3,157 = 2,58,163	430	6,380
7. Bellary	431	34,858	8	374	26	906	..	..	1,16,767	10,81,799	8	406
8. Kurnool	201·7	13,296 — 91 = 13,205	..	42	·5	636	..	..	202·2	13,932 (a)— 91 = 13,841	..	42
9. Chingleput	99	10,841	5	2,982	·2	Not known	..	About 5,000	38,578·2	86,632	5	25,302
10. North Arcot	1,028	1,16,122	95	16,985	..	..	..	..	43,247	2,18,801	95	16,985
11. South Arcot	513·5	51,916 — 2,201 = 49,715	..	1,195	..	Seedlings 3,34,000 — 3,32,000 = 2,000	..	Seedlings 145,000	47,125	5,49,501 (a) —3,34,201 = 2,15,300	2,922	82,295 seedlings 1,45,000
12. Tanjore	158	11,943 — 970 = 10,973	..	348	1	10,000	..	..	11,295	7,69,193 — 8,036 = 7,61,157	..	11,840
13. Trichinopoly	57	7,552 — 184 = 7,368	..	..	..	..	..	..	Miles 241½ 57	78,497 (a)— 5,022 = 73,475	..	6,119
14. Madura	247	35,371	..	48	..	..	..	..	6,786	5,27,778	..	48
15. Tinnevelly	217	37,071	..	215	66	1,41,820	·75	285	7,875	5,95,160 (a)—15,101 = 5,80,059	18·5	18,163
16. Coimbatore	809·17	2,65,776 + 2,283	..	955	..	..	..	..	809·17	3,65,796 (b)—1,71,085 = 1,94,711	..	955
17. Salem	1,171·5	37,736	..	..	2	1,930	..	..	2,888	1,78,941 (a)— 11,479 = 1,67,462	..	..
18. South Canara	20	395	..	24	..	..	..	..	551	35,286	..	6,024 — 2,634 = 3,390
Total	32,207·87 — 105 = 32,102·87	29,11,829 — 8,865 = 29,02,964	323	30,159	20,025·7 — 87 = 19,938·7	6,23,513 †—3,32,492 = 2,96,021	227·75	1,52,525	Miles 241·5 12,93,411·57 — 608 = 12,92,803·57	75,52,690 ‡— 5,60,960 = 69,91,730	3,498·5	3,54,015 — 2,634 = 3,51,411

* Trees along streets.

† 332,000 seedlings transplanted and perished in transplanting and from other causes.

‡ Peished, destroyed, cut down or transplanted.

(a) Perished, destroyed or cut down during the year.

(b) Perished, destroyed or cut down from the commencement of operations.

28. The figures furnished in this statement, though stated by some Collectors to be more accurate than those given in the last report, are still, the Board fear, far from being trustworthy. The Collectors generally state that it will be impossible to give the number of trees in jungles, unless a special establishment is entertained for the purpose, and even then, it is feared, that the information supplied cannot be fully relied upon. The Board are of opinion that actually counting the trees throughout the entire jungles is out of the question, but the Collectors may make arrangements for the trees being counted in limited areas within jungles and the contents of entire jungles estimated with reference to the results thus ascertained.

29. The above statement is also defective, in that it does not show the exact areas of the jungles. This information will not be obtainable till a regular survey is undertaken, and the Superintendent of Revenue Survey has recently stated that he will not be in a position to undertake the survey except in districts in which survey operations are already in progress. Very rough estimates, therefore, of the area and the number of trees is all that can be looked for in the present state of things. There ought not, however, to be any great difficulty in furnishing accurate figures for plantations and topes, and Collectors must see that they are obtained.

30. *Nanul Grass Fund.*—The sum of Rs. 23 entered in the subjoined statement under Charges is the balance of the Trichinopoly District transferred to "Irrigation Revenue" during the year under report. This fund will not appear in future reports:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.	Balance.
Trichinopoly	Rs. 23	Rs. ..	Rs. 23	Rs. 23	Rs. ..

31. *Cattle Pound Fund.*—The following statement shows the transactions of this fund:—

Districts.	Balance.	Receipts.	Total.	Charges.				Total Charges of 1876-77.	Balance.
				Total.	Establishment, &c.	Constructing and repairing Pounds.	Amount transferred to the Surplus Pound Fund.		
1876-77.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	1,226	3,178	4,404	3,118	1,719	199	1,200	2,653	1,286
2. Vizagapatam.	704	3,670	4,374	3,563	265	144	3,154	3,428	811
3. Godávari ..	1,543	24,064	25,607	23,958	10,882	420	12,656	21,511	1,649
4. Kistna ..	1,448	29,970	31,418	26,843	17,813	575	8,455	27,239	4,575
5. Nellore ..	2,416	20,334	22,750	17,751	8,538	213	9,000	37,624	4,999
6. Cuddapah ..	490	5,936	6,426	5,139	2,525	14	2,600	7,389	1,287
7. Bellary ..	1,590	8,440	10,030	9,081	5,445	74	3,562	14,536	949
8. Kurnool ..	598	6,585	7,183	2,632	2,624	8	..	7,354	4,551
9. Chingleput ..	901	8,945	9,846	8,539	4,008	235	4,296	7,763	1,307
10. North Arcot ..	..	9,186	9,186	9,186	3,877	156	5,153	8,268	..
11. South Arcot ..	7,168	14,748	21,916	11,561	8,483	78	3,000	10,849	10,353
12. Tanjore ..	3,290	27,500	30,790	26,650	10,989	441	15,220	25,150	4,140
13. Trichinopoly.	1,840	12,351	14,191	13,004	5,654	250	7,100	10,630	1,187
14. Madura ..	878	15,612	16,490	14,826	8,031	1,133	5,662	32,445	1,664
15. Tinnevelly ..	1,491	13,004	14,495	13,424	7,065	359	6,000	14,550	1,071
16. Coimbatore ..	2,319	5,939	8,258	7,480	1,201	104	6,175	11,146	778
17. Nilgiris ..	500	1,434	1,934	1,071	607	22	442	917	863
18. Salem ..	813	11,409	12,222	11,566	5,989	597	5,000	12,782	636
19. South Canara.	1,831	678	2,509	810	39	171	600	376	1,699
20. Malabar ..	698	3,344	4,042	3,774	1,587	1,927	260	3,032	268
Total ..	31,744	2,26,327	2,58,071	2,13,996	1,07,341	7,120	99,535	2,59,642	44,075
	Balance.	Receipts.	Total.	Total.	Establishment, &c.	Constructing and repairing Pounds.	Amount transferred to the Surplus Pound Fund.	Total Charges of 1876-77.	Balance.
	Charges.								

32. The total receipts including the balance amounted to Rs. 2,58,071 and the expenditure to Rs. 2,13,996 leaving a balance of Rs. 44,075. The actual receipts of the year show an increase of Rs. 3,839 over those of the preceding year resulting from a gross increase of Rs. 17,067 in fourteen districts against a gross decrease of Rs. 13,228 in six districts, as shown in the margin. The increase is large in the Kistna and Nellore Districts and is attributed to the following causes :—

Districts.	Increase.	Districts.	Decrease.
1. Ganjam ..	428	1. Cuddapah ..	961
2. Vizagapatam ..	328	2. Bellary ..	6,530
3. Godávari ..	1,745	3. Madura ..	2,565
4. Kistna ..	3,461	4. Tinnevelly ..	663
5. Nellore ..	5,612	5. Coimbatore ..	895
6. Kurnool ..	167	6. Salem ..	1,614
7. Chingleput ..	1,663		
8. North Arcot ..	918		
9. South Arcot ..	258		
10. Tanjore ..	669		
11. Trichinopoly ..	1,192		
12. Nilgiris ..	440		
13. South Canara ..	40		
14. Malabar ..	146		
Total ..	17,067	Total ..	13,228

(1.) In Kistna, to the people having allowed their cattle to go at large as they had neither grass nor fodder to feed them with.
(2.) In Nellore, to the increased extent of cultivation consequent on the improved state of the season during the latter portion of the year.

33. The decrease is large in Bellary and Madura and is due to the following causes :—

(1.) In Bellary, to the loss of cattle during the late distress.
(2.) In Madura, to the small extent of cultivation owing to unfavorable season.

34. With reference to the remarks on the administration of the Pound Fund contained in paragraph 42 of the Board's Proceedings reviewing the last report, the Collector of Vizagapatam reports that the orders of Government fixing the rate of remuneration to pound-keepers at 50 per cent. of the receipts were overlooked. The sweeper at Vizagapatam is specially employed on Rs. 3 per mensem as there is no watchman available for the town. In the latter part of the paragraph above referred to it was stated that there were four Pound Curnams in the Tanjore District whose salaries exceed the maximum approved in the G.O., dated 13th August 1875, No. 1,229. The Collector's present report shows that this was still the case in the year under report. He is requested to state why the salaries of the servants in question were not reduced in conformity with the orders of Government upon the subject.

35. With reference to the remark in paragraph 43 of the above Board's Proceedings that the faulty system prevailing in Coimbatore of bringing to account only the net receipts should be rectified, the Collector now reports that orders have been issued to Tahsildars to exhibit the receipts and expenditure in their accounts for 1878-79 in accordance with the instructions of the Board. The Collector of North Arcot states that the practice observed in other districts of paying the pound-keepers out of the collections of the month for which the commission is due will be followed in his district also as desired by the Board. The Collector of South Canara does not report upon the point. He is requested to report in detail what improvement has been effected in this particular as it appeared from his report for 1876-77 that there was a great want of uniformity and system in the mode of bringing to account the receipts and charges of the pounds as noticed in the Board's review for that year.

36. The details of the expenditure are as follow :—

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Establishment and Miscellaneous charges .	1,05,887	1,07,341	1,454	..
2. Construction and repair of pounds ...	9,942	7,120	..	2,822
3. Amount transferred to Surplus Pound Fund.	1,43,813	99,535	..	44,278
	2,59,642	2,13,996	1,454	47,100
	..	..	45,646	

37. The increase under the first item is small and calls for no notice as variations must be expected in payments of commission to pound-keepers, and in miscellaneous charges. The decrease under the second item is due to a smaller number of pounds having been constructed during the year under report. The decrease under the third item was due partly to the reduced assets of the year and partly to the retention of unnecessarily large working balance.

38. The total balance at the end of the year was Rs. 44,075 and shows an increase of Rs. 13,331 over that at the beginning of the year. The balances are large in the districts of Kistna, Nellore, Kurnool, South Arcot, and Tanjore, and those at the end of 1878-79 are shown in the margin. Orders for the reduction of unduly large balances by transfers to Agricultural Services and Municipal and Local Fund Boards have been issued in Board's Proceedings, dated 12th January 1880, No. 59, reviewing the Budget for 1880-81.

	Rs.
Kistna	3,531
Nellore	2,573
Kurnool	379
South Arcot	434
Tanjore	3,241

39. The total number of pounds at the beginning of the year was 5,509. In the course of the year 7 were abolished and 114 newly constructed, thus making the total number at the end of the year 5,616. The following statement shows the number of pounds maintained in each district :—

Districts.	Number of Pounds in 1876-77.	Number of Pounds in 1877-78.
1. Ganjam	134	134
2. Vizagapatam	99	99
3. Godávari	292	292
4. Kistna	881	887
5. Nellore	352	352
6. Cuddapah	313	310
7. Bellary	290	290
8. Kurnool	250	250
9. Chingleput	121	123
10. North Arcot	173	174
11. South Arcot	360	374
12. Tanjore	147	155
13. Trichinopoly	145	148
14. Madura	431	474
15. Tinnevelly	624	627
16. Coimbatore	531	543
17. Nilgiris	6	7
18. Salem	135	140
19. South Canara	*27	*27
20. Malabar	198	210
Total ..	5,509	5,616

* Besides these there are 940 private pounds.

Districts.	Number as per Report for 1876-77.	Number as per Report for 1877-78.	Difference.
Kurnool ..	251	250	— 1
Madura ..	586	431	— 155
Malabar ..	202	198	— 4
Total ..	..	..	160

40. The total number of pounds shown above as existing at the close of 1876-77 is less than that entered in the report for that year by 160, as shown in the margin. The discrepancy in Kurnool is not explained. The Collector is requested to supply the omission. That in Malabar is attributed to the omission to take into account the abolition of four pounds in that year. In Madura there is a difference of 155, with regard to which the Collector has failed to forward the explanation promised in his report. He will now do so.

41. The distribution of the amounts credited to the Surplus Pound Fund is shown below:—

Districts.	Balance at the beginning of the Year.	Surplus Amount transferred from Pound Fund.	Total.	Charges.					Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Amount transferred to other Special Funds.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	..	1,200	1,200	600	600	..	..	1,200	..
2. Vizagapatam ..	..	3,154	3,154	1,577	1,527	50	..	3,154	..
3. Godávari	..	12,656	12,656	6,328	6,050	248	..	12,656	..
4. Kistna	..	8,455	8,455	4,228	4,112	115	..	8,455	..
5. Nellore	..	9,000	9,000	4,500	4,500	..	..	9,000	..
6. Cuddapah ..	..	2,600	2,600	1,300	1,300	..	..	2,600	..
7. Bellary	..	3,562	3,562	1,781	1,500	281	..	3,562	..
8. Kurnool	..	..	..	..	..	..	..	..	..
9. Chingleput ..	..	4,296	4,296	2,148	2,087	61	..	4,296	..
10. North Arcot ..	..	5,153	5,153	2,576	2,496	81	..	5,153	..
11. South Arcot ..	..	3,000	3,000	1,500	1,374	126	..	3,000	..
12. Tanjore	..	15,220	15,220	4,310	6,749	861	3,300	15,220	..
13. Trichinopoly ..	..	7,100	7,100	3,550	3,464	86	..	7,100	..
14. Madura	..	5,662	5,662	2,831	2,750	81	..	5,662	..
15. Tinnevelly ..	..	6,000	6,000	3,000	2,772	228	..	6,000	..
16. Coimbatore ..	..	6,175	6,175	3,087	2,979	159	..	6,175	..
17. Nilgiris	..	442	442	221	106	115	..	442	..
18. Salem	..	5,000	5,000	2,500	2,400	100	..	5,000	..
19. South Canara ..	..	600	600	300	200	100	..	600	..
20. Malabar	..	260	260	120	120	20	..	260	..
Total ..	..	99,535	99,535	46,457	47,066	2,712	3,300	99,535	..

42. The sum of Rs. 3,300 shown in the above statement as transferred to other Special Funds is the amount credited to the Jungle Conservancy Fund from the moiety due to Government Farms as sanctioned in G.O., Revenue Department, dated 5th February 1877, No. 533. The difference of Rs. 20 in the Malabar District between the amount transferred to Experimental Farms and that made over to Local and Municipal Funds is due to one-half of the Pound Fund surplus of the Cochin Municipality not having been transferred to Experimental Farms although the other half was made over to the Municipality. This error has since been rectified. With the exception of these two cases the Surplus Pound Fund was in all districts equally distributed between Government Farms and Local and Municipal Funds.

43. Public Bungalow Fund.—The transactions of this fund shown in the statement given below against South Arcot and Coimbatore consist merely of the adjustments of the balances which remained to the credit of the fund at the beginning of the year after the transfer of the institutions to which they belonged, as reported in Board's Proceedings, dated 19th March 1878, No. 747, reviewing the report for 1876-77. The figures entered against the Tinnevelly District refer to the Travellers' Bungalow at Virudupati, which was transferred from the Local Board, Tinnevelly Circle, under G.O.,

dated 7th December 1876, No. 2,233, but which has since been made over to the Public Works Department. The deficit at the end of 1878-79 has been ordered to be met from Provincial Funds (*vide* G.O., Financial Department, dated 28th October 1879, No. 2,046):—

Districts.	Balance at the beginning of the Year.	Receipts.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
South Arcot	— 101	101	..	..	..
Tinnevelly	— 23	90	67	852	— 785
Coimbatore	1,675	..	1,675	529	1,146
Total ..	1,551	191	1,742	1,381	361

44. Endowment Fund.—This fund embraces the transactions of nine chattrams and one Lungerkhana:—

Districts.	Number of Chattrams.	Number of Lungerkhanas.
Bellary	1	..
Kurnool	..	1
Tanjore	6	..
Tinnevelly	1	..
Nilgiris	1	..
Total ..	9	1

45. The following statement shows the receipts and charges of the fund:—

Districts.	Balance at the beginning of the Year.	Receipts.			Total including Balance.	Expenditure.				Balance.
		Fixed Allowance granted by Govt.	Miscellaneous Receipts.	Total.		Establishment.	Cost of feeding indigent Persons.	Miscellaneous Charges.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary. Munro Chattram Fund ..	3,393	2,045	..	2,045	5,438	528	..	1,483	2,061	3,377
Bellary. Do. Dispensary Fund ..	1,190	..	2,322	2,322	3,512	2,168	..	237	2,405	1,107
Kurnool	..	360	..	360	360	..	360	..	360	..
Tanjore	160	648	..	648	808	240	367	..	613	195
Tinnevelly	297	..	..	..	297	..	..	..	..	297
Nilgiris	— 240	360	..	360	120	84	..	36	120	..
Total ..	4,800	3,413	2,322	5,735	10,535	3,076	727	1,756	5,559	4,976

46. The institutions to which the transactions in Bellary relate are the Munro Chattram at Gooty and the dispensary attached to it, which were ordered to be retained under Government management in G.O., Financial Department, dated 3rd May 1872, No. 622. The chattram receives a grant from Government of Rs. 2,045. The charges, amounting to Rs. 2,061, are made up of—

	Rs.
Establishment	578
Amount transferred to Munro Dispensary Fund	860
Annual instalment credited to Government in repayment of the loan of Rs. 7,000 for the construction of the dispensary	600
Contingent charges	23
Total ..	2,061

47. The receipts and expenditure of the Munro Chattram Dispensary are given below :—

Receipts.	Amount.	Expenditure.	Amount.
	Rs.		Rs.
Balance on the 1st April 1877 ...	1,190	Establishment	1,800
Amount transferred from Chattram Fund	860	Servants' wages	368
Contribution from Local Funds ...	1,140	Diet of patients	112
Do. from Municipality ...	312	Miscellaneous	125
Miscellaneous	10		
Total ...	3,512	Total ...	2,405

48. The following statement shows the number of in and out-patients treated at the dispensary :—

	In-patients.	Out-patients.
Remained 31st March 1877..	16	39
Admitted in the year	550	2,306
Total ..	566	2,345
Discharged cured	381	2,263
Do. relieved	14	48
Do. no better..	..	1
Do. absent	1	1
Died	146	..
Remaining 31st March 1878	24	40
Total ..	566	2,345
Average daily sick..	31·63	47

49. The Lungerkhana in Kurnool receives a fixed allowance from Government of Rs. 360 per annum out of a lapsed yeomiah for feeding indigent persons.

50. The transactions in Tanjore refer to the six chattrams transferred to the Local Fund Board under G.O., Financial Department, dated 8th February 1878, No. 247.

51. The only institution under Government management in the Tinnevelly District is the chattram at Kurumbuli Uttu, with reference to which there were no transactions during the year.

52. The Brahmin Chattram at Ootacamund receives a contribution of Rs. 120 from Government. There was a deficit of Rs. 240 against the institution at the beginning of the year owing to the grant for two years not having been duly credited to the fund. The necessary adjustments were made during the year and the fund closed without any balance in hand.

53. Village Service Fund.—The subjoined statement shows the receipts and charges of this fund :—

Districts.	Balance at the beginning of the Year.	Receipts. Collection of Merahs and deductions from the Land Revenue for payment of Village Establishment.	Fee Cess under Act IV of 1864.	Quit-rent of Enfranchised Inams.	Miscellaneous.	Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	929	669	..	..	34	703	1,632	180	1,452
2. Vizagapatam	..	..	..	137	..	137	137	..	137
3. Godavari	2,87,590	..	1,85,523	1,18,145	356	3,04,024	5,91,614	3,11,775	2,79,839
4. Kistna	14,126	1,57,628	61,613	713	1,612	2,24,566	2,38,692	1,80,952	57,740
5. Cuddapah	1,333	408	..	..	20,226 (c) 3,889 (d) 1,478	26,001	27,334	41,479	— 14,145
6. Bellary	29,059	936	..	..	176 238	1,112	30,171	26,460	3,711
7. Kurnool	— 52,251	..	75,710	1,31,094	1,96,406 (b) 17,866 (a) 2,14,510	4,21,314	3,69,063	3,80,372	— 11,309
8. Chingleput	3,826	2,383	1,965	..	..	4,348	8,174	615	7,559
9. North Arcot	30,174	39,468	..	6,760	17 (d)	46,245	76,419	65,776	10,643
10. South Arcot	48,999	1,59,859	1,400	..	..	1,61,259	2,10,258	1,54,643	55,615
11. Tanjore	— 21,167	2,71,502	..	..	100	2,71,602	2,50,435	2,72,836	— 22,401
12. Trichinopoly	72,098	63,790	1,10,318	4,989	15,020 (a) 28	1,94,145	2,66,243	1,69,121	97,122
13. Madura	2,125	1,683	..	245	15,048 14	1,942	4,067	1,841	2,226
14. Tinnevelly	2,39,228	67,623	56,101	..	313	1,24,037	3,63,265	77,220	2,86,045
15. Coimbatore	366	..	..	..	103 (d)	103	469	..	469
16. Nilgiris	..	422	..	..	..	422	422	422	..
17. Salem	1,03,492	35,725	51,435	..	17,536 (a)	1,04,696	2,08,188	90,221	1,17,967
18. South Canara	11,504	33,758	..	..	94	33,758	45,262	35,481	9,781
19. Malabar	46,540	90,973	..	..	..	91,067	1,37,697	86,361	51,246
Total ..	8,17,971	9,26,827	5,47,065	2,62,083	2,75,506	20,11,481	28,29,452	18,95,755	9,33,697

(a). Interest on Government Promissory Notes.
(b). Sale-proceeds of do.
(c). Receipts from Jangi Kattulady Inams.
(d). Collections from Village Service Inams for offices vacant.

54. The balance at the beginning of the year was Rs. 8,17,971 and the actual collections during the year aggregated Rs. 20,11,481, making a total of Rs. 28,29,452. The expenditure amounted to Rs. 18,95,755, leaving a balance of Rs. 9,33,697.

55. At the beginning of the year 1877-78 the Village Cess Act was in operation in the districts of Godávari, Kurnool, Trichinopoly and Salem, in a portion of Tinnevelly and in sixty-nine villages of the Saidápet Taluk, and it was brought into force in the whole of the Tinnevelly District on the completion of the settlement during the year. The Act was also introduced in Fasli 1289 into the whole of the Chingleput and Nellore Districts and in Fasli 1288 into the portion of the Kistna District where the revised settlement rates do not include the village service fees. The collection of the cess was suspended, however, under the orders marginally noted in the Salem District and in the Tenkási, Ambásamudram, Tinnevelly, and Tenkarai Taluks of the Tinnevelly District until the accumulated collections of the cess are exhausted and further funds are required. In G.O., Revenue Department, dated 6th October 1879, No. 2,023, it was decided that collections should be resumed from Fasli 1291 in the Salem District, and in Board's Proceedings, dated 10th November 1879, No. 3,148, it was recommended that they should commence from the current fasli in the Tinnevelly District.

G.O., Revenue Department, dated 28th April 1877, No. 1,584.
G.O., Revenue Department, dated 5th December 1877, No. 3,355.

56. The actual collections of the year exceeded those of the preceding year by Rs. 61,213. The excess is the result of a gross increase of Rs. 5,37,498 in seven districts against a gross decrease of Rs. 2,76,285 in twelve districts. The increases are large in the districts noted in the margin, and are partly due to collections on account of arrears outstanding at the close of the previous year. In Kurnool the increase is, however, mainly due to the amount of Rs. 1,96,407 realized by the sale of securities noticed in the next paragraph, and in Trichinopoly it is partly attributable to the interest due for the past two and-a-half years having been drawn during the year under report.

	Rs.
Kistna	59,692
Kurnool	2,37,543
Trichinopoly	35,685
Total ..	3,32,820

57. The amount of securities held at the beginning of the year in favor of the Village Service Fund of the Kurnool, Trichinopoly and Salem Districts was Rs. 12,27,400. Out of the amount belonging to Kurnool, securities to the value of two lakhs were sold to meet the deficit against the fund in accordance with G.O., Revenue Department, dated 9th June 1877, No. 1,931, leaving at the end of the year a total amount of Rs. 10,27,400.* The interest drawn amounted to Rs. 50,422 which does not exactly correspond with the sum calculated at 4 per cent. as shown in the margin. Such differences should be explained in future. The decreases are large in Godávari, North Arcot, South Arcot, Tinnevelly and Salem, and are due to the unfavorable season, to the smaller amount of arrears outstanding at the beginning of the year and to the suspension of the cess collections in Tinnevelly and Salem.

—	Amount of Securities.	Interest calculated at 4 per cent.	Interest drawn.
	Rs.	Rs.	Rs.
Kurnool ..	4,46,500	17,860	17,866
Trichinopoly.	1,50,000	†15,000	†15,020
Salem ..	4,30,900	17,236	17,536
Total ..	*10,27,400	50,096	50,422

† For 2½ years.

58. The expenditure shows a net decrease of Rs. 2,09,180 resulting from a gross decrease of Rs. 3,06,393 in nine districts against a gross increase of Rs. 91,213 in eight districts. There are large decreases in the districts noted in the margin, and are due—

	Rs.
Kurnool	22,831
North Arcot	27,897
South Arcot	39,274
Salem	1,94,565

(1.) In Kurnool to the withdrawal of a grant of Rs. 12,000 hitherto made to Local Funds for elementary schools, to the expenditure incurred in the previous year for constructing model village chavadies not recurring in the year under report, and to the pay of village servants for February not having been fully paid before the end of March.
(2.) In North Arcot to the receipts of the fund which are realized with the Land Revenue collections having greatly fallen off owing to famine.

59. No reason is assigned for the decrease in South Arcot. In Salem there is really an increase if the amount of Rs. 2,00,000 invested in the preceding year and shown along with the expenditure is excluded from the calculation.

60. The increases are large in Godávari, Kistna, Trichinopoly and Bellary, and are due in the first three districts to the disbursement during the year of the arrears of salaries of some village establishments which remained unpaid at the end of the preceding year, and in the last-mentioned district to a portion of the special remuneration paid to Taliaries during the late famine having been debited to the Village Service Fund under G.O., Revenue Department, dated 8th May 1878, No. 705. During the year Rs. 40,000 were paid on account of the amount advanced from Imperial Funds to the Village Service Fund of the Godávari District under G.O., Revenue Department, dated 6th February 1872, No. 249, and the balance due, viz., Rs. 34,654, was adjusted in 1878-79.

61. The balances are large in the districts of Godávari, Kistna, South Arcot, Trichinopoly, Tinnevelly, Salem and Malabar. The attention of the Collectors of these districts, with the exception of South Arcot and Malabar, has been called in Board's Proceedings, dated 10th November 1879, No. 3,148, to the necessity for the utilization of the available funds in their districts, and the reply from the Collector of Salem has been submitted to Government in separate Proceedings.

62. The Collector of South Arcot states that the balance represents the unpaid Ulium Service allowances due to village servants as well as sums kept back for a time under the orders of Divisional officers for neglect of duty and other faults. No portion of the amount can therefore be appropriated for any other purpose than that of paying the village officers to whom they are due.

63. The Collector of Malabar was directed to hold the balance in reserve, as it could not be invested without the sanction of the Government of India under the resolution embodied in G.O., Financial Department, dated 12th August 1878, No. 1,416. As Government appear to be willing to obtain the requisite sanction, the Collector is requested to state, with reference to the present state of the funds, the amount available for investment.

64. There are deficit balances against Cuddapah, Kurnool and Tanjore. From Board's Proceedings, dated 9th December 1879, No. 3,289, it will have been seen that the deficit in Cuddapah has already been wiped off, and that the deficit in Kurnool was expected to disappear in the course of the current year. From the accounts for November it appears that there was still a deficit of Rs. 10,971 at the end of the month. The Collector will submit without delay the information called for in paragraph 4 of the Board's Proceedings above referred to, and state when the deficit will be cleared off. The explanation of the Collector of Tanjore that the deficit in the district is due to the assets not having been regularly credited in each month has been submitted to Government with the Board's Proceedings recorded in the Government Orders noted in the margin. There was no deficit in the last-mentioned district at the end of 1878-79.

G.O., Revenue Department, dated 16th October 1878, No. 2,500.
G.O., Revenue Department, dated 6th January 1879, No. 16.

65. Canal and Ferry Fund.—The subjoined statement shows the transactions of this fund :—

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	1876-77. Balance.	1876-77. Receipts.	1876-77. Total.	Expenditure. Establishment.	Expenditure. Construction and Repair of Canal.	Expenditure. Construction and Repair of Boats.	Expenditure. Cost of Public Works Supervision.	Expenditure. Miscellaneous Charges.	Expenditure. Total.	Expenditure in 1876-77.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godávari ..	77,710	24,227	1,01,937	74,043	24,483	98,526	..	..	4,358	800	1,036	6,194	20,816	95,743
2. Kistna ..	—201	26,946	26,745	7,985	3,778	11,763	42	..	11,228	..	..	11,270	11,964	15,475
3. South Arcot..	..	8	8	..	..	..	..	..	..	..	..	..	..	8
4. Tanjore ..	16,752	7,700	24,452	17,999	6,272	24,271	51	..	..	..	..	..	7,519	23,875
Total ..	94,261	58,881	1,53,142	1,00,027	34,533	1,34,560	93	..	15,586	800	1,562	18,041	40,299	1,35,101

66. The receipts amounted to Rs. 58,881 which together with the balance of Rs. 94,261 make a total of Rs. 1,53,142. The expenditure was Rs. 18,041, leaving a balance of Rs. 1,35,101. The increase in receipts in Kistna is due to refunds made by the Public Works Department. The nature of these refunds should have been explained. A large portion of them was evidently on account of ferry boats, the cost of which was eventually debited to Irrigation. The decrease in expenditure in the Godávari District is attributable to the amount spent in last year in the construction of forty-two boats for use at the crossings over certain irrigation channels as noticed in the report for that year. The decrease in Tanjore is due to the maintenance charge of the Vedarniem Canal having been met from Imperial Funds as directed in G.O., Public Works Department, dated 13th November 1877, No. 1,644-W.

67. The balances are large in Godávari, Kistna and Tanjore, and will be utilized in the purchase of a steamer for the Rajahmundry ferry and in the construction of the Junction Canal in the first district, in the purchase of a steamer for the Bezváda ferry in the second, and on the Kallimodu straight cut of the Vedarniem Canal and in the restoration of the road from Ponáni to Kallimodu in the last.

G.O., P.W.D., 11th March 1878, No. 1,238-W.
Board's Procs., 15th Oct. 1878, Mis. No. 1,0561.
G.O., P.W.D., 15th Jan. 1879, No. 206-W.
" " 29th Sept. " " 2,448-W.

68. Irrigation Cess Fund.—The following statement shows the receipts and charges of this fund:—

Districts.	Balance.	Receipts.	Total.	Receipts of 1876-77. Balance.	Receipts of 1876-77. Receipts.	Receipts of 1876-77. Total.	Expenditure.	Expenditure of 1876-77.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	..	6	6	..	..	..	..	..	..
Trichinopoly	14,340	13,912	28,252	10,501	14,214	25,115	13,075	10,775	15,177
Madura	..	1,887	1,887	40	..	40	..	40	1,887
Coimbatore	—1,905	10,061	8,156	4,782	9,760	14,542	7,788	16,447	368
Salem..	10,009	7,694	17,703	9,392	8,857	18,249	7,946	8,240	9,757
Total ..	22,444	33,560	56,004	25,115	32,831	57,946	28,809	35,502	27,195

69. The increase under receipts is very small and does not call for remark. The increase under expenditure in Trichinopoly is due to the payment of arrears of salaries of establishment. The decrease in Coimbatore is attributable to no new works or extensive repairs having been carried out during the year.

70. The sum of Rs. 1,887 shown as receipts in Madura is the arrears of cess paid by the ryots in consequence of an order issued by the Collector to withhold remissions to such ryots as refused to pay the cess agreed to by them. Government have in their Proceedings noted in the margin sanctioned the Collector's proposal to credit to Government Rs. 1,816

Revenue Dept., 3rd December 1878, No. 1,942.
" 16th June 1879, " 1,295.

out of the above sum in repayment of the amount paid by them and to transfer the remaining sum of Rs. 71 together with Rs. 24 collected in the following year to the Endowment Fund to be applied for some charitable purpose, the levy of the cess having been discontinued.

71. The balances are large in Trichinopoly and Salem. The Collectors concerned were informed in Board's Proceedings, dated 12th January 1880, No. 59, that these must be held in reserve.

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

	Rs.	Rs.
Balance on the 1st April 1877		7,077
Receipts.		
Tolls levied on the Cochrane's Canal	28,739	
License fees collected on the Sadras Canal	961	
Refunds	23,303	
		53,003
		60,080
Charges.		
Expenditure by P.W.D.	19,362	
Establishment { P.W.D.	194	
Establishment { R.D.	3,435	
Miscellaneous charges	151	
		23,142
Balance ..		36,938

73. The receipts during the year were Rs. 29,700, exclusive of refunds, against Rs. 36,362 in the preceding year, thus showing a decrease of Rs. 6,662 due to the decline of traffic in consequence of the famine of 1877. Under G.O., Public Works Department, dated 22nd October 1877, No. 1,156-W, all expenditure incurred during the year by the Public Works Department on account of the canal was charged to the head of "Famine," credit being taken under receipts for the amount spent from the fund previous to the issue of the order. Rs. 194 entered as the Public Works Department establishment is the charge for supervision on an expenditure of Rs. 778 appertaining to the Southern Canal erroneously charged to Local Funds in 1876-77, but adjusted by the Examiner of Public Works Accounts during the year under review.

(A true Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with a file of Collectors' reports and a statement.
" all Collectors, with a statement.
" the Accountant-General, with a statement.

Exd. T. O'Connor, F. R. Bantleman, A. S. Rodgers, and A. Grubert.

REVISED STATEMENT of Receipts and Charges of Special Local Funds for 1876-77.

Districts.	JUNGLE CONSERVANCY FUND.					NANAL GRASS FUND.					CATTLE POUND FUND.				
	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	542	141	683	191	492	..	..	..	..	..	1,129	2,750	3,879	2,653	1,226
2. Vizagapatam ..	1,065	844	1,909	207	1,702	..	..	..	..	..	790	3,342	4,132	3,428	704
3. Godávari	10,913	7,376	18,289	1,776	16,513	..	..	..	..	..	735	22,319	23,054	21,511	1,543
4. Kistna	5,932	11,834	17,766	13,070	4,696	..	..	..	..	..	2,178	26,509	28,687	27,239	1,448
5. Nellore	43,179	46,216	89,395	77,761	11,634	144	..	144	144	..	25,318	14,722	40,040	37,624	2,416
6. Cuddapah	1,824	3,462	5,286	4,840	446	..	..	..	..	..	982	6,897	7,879	7,389	490
7. Bellary	2,185	2,635	4,820	4,611	209	..	..	..	..	..	1,156	14,970	16,126	14,536	1,590
8. Kurnool	2,229	2,269	4,498	6,594	—2,096	..	..	..	..	..	1,534	6,418	7,952	7,354	598
9. Chingleput	2,403	7,764	10,167	6,817	3,350	..	..	..	..	..	1,382	7,282	8,664	7,763	901
10. North Arcot ..	28,182	19,700	47,882	17,321	30,561	..	..	..	..	..	..	8,268	8,268	8,268	..
11. South Arcot ..	5,247	10,777	16,024	11,699	4,325	..	..	..	..	..	3,527	14,490	18,017	10,849	7,168
12. Tanjore	6,385	9,421	15,806	11,163	4,643	947	..	947	947	..	1,609	26,831	28,440	25,150	3,290
13. Trichinopoly ..	4,581	7,906	12,487	7,026	5,461	477	252	729	706	23	1,311	11,159	12,470	10,630	1,840
14. Madura	6,201	6,476	12,677	4,248	8,429	..	..	..	..	..	15,146	18,177	33,323	32,445	878
15. Tinnevelly	6,776	8,875	15,651	6,080	9,571	..	..	..	..	..	2,374	13,667	16,041	14,550	1,491
16. Coimbatore	1,458	12,274	13,732	16,538	—2,806	..	..	..	..	..	6,631	6,834	13,465	11,146	2,319
17. Nilgiris	— 246	..	— 246	..	— 246	..	..	..	..	..	423	994	1,417	917	500
18. Salem	31,155	19,511	50,666	38,526	12,140	—79	169	90	90	..	572	13,023	13,595	12,782	813
19. South Canara ..	1,230	130	1,360	235	1,125	..	..	..	..	..	1,569	638	2,207	376	1,831
20. Malabar	..	4	4	..	4	..	..	..	..	..	532	3,198	3,730	3,032	698
21. Madras	760	359	1,119	..	1,119	..	..	..	..	..	..	..	..	..	..
Total ..	1,62,001	1,77,974	3,39,975	2,28,703	1,11,272	1,489	421	1,910	1,887	23	68,898	2,22,488	2,91,386	2,59,642	31,744

Revised Statement of Receipts and Charges of Special Local Funds for 1876-77—(*Continued*).

Districts.	PUBLIC BUNGALOW FUND.					ENDOWMENT FUND.					VILLAGE SERVICE FUND.				
	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	691	417	1,108	179	929
2. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	2,30,079	3,44,986	5,75,065	2,87,475	2,87,590
4. Kistna	..	..	..	..	..	—19	19	..	..	..	8,337	1,64,874	1,73,211	1,59,085	14,126
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	2,470	35,433	37,903	36,570	1,333
7. Bellary	..	..	..	..	..	5,312	2,050	7,362	3,969	3,393	28,238	2,824	31,062	2,003	29,059
8. Kurnool	..	..	..	..	..	706	2,845	3,551	2,361	1,190					
9. Chingleput	..	..	..	..	..	..	360	360	360	..	1,67,181	1,83,771	3,50,952	4,03,203	— 52,251
10. North Arcot ..	..	..	..	..	..	..	..	..	..	..	2,032	13,360	15,392	11,566	3,826
11. South Arcot ..	—101	..	—101	..	—101	..	..	..	..	..	45,476	78,371	1,23,847	93,673	30,174
12. Tanjore	..	..	..	..	..	188	647	835	675	160	27,714	2,15,202	2,42,916	1,93,917	48,999
13. Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	—15,367	2,67,707	2,52,340	2,73,507	— 21,167
14. Madura	..	..	..	..	..	..	..	..	..	..	72,046	1,58,560	2,30,966	1,58,868	72,098
15. Tinnevelly	..	15	15	38	—23	447	27	474	177	297	1,495	3,012	4,507	2,382	2,125
16. Coimbatore	1,656	58	1,714	39	1,675	..	..	..	..	..	1,06,640	2,13,263	3,19,903	80,675	2,39,228
17. Nilgiris	..	..	..	..	..	—120	..	—120	120	—240	..	366	366	..	366
18. Salem	..	..	..	..	..	..	..	..	..	..	..	62	62	62	..
19. South Canara ..	..	..	..	..	..	..	..	..	..	..	2,53,005	1,35,273	3,88,278	2,84,786	1,03,492
20. Malabar	..	..	..	..	..	..	..	..	..	..	7,721	34,198	41,919	30,415	11,504
21. Madras	..	..	..	..	..	..	..	..	..	..	34,520	98,589	1,33,109	86,569	46,540
Total ..	1,555	73	1,628	77	1,551	6,514	5,948	12,462	7,662	4,800	9,72,638	19,50,268	29,22,906	21,04,935	8,17,971

Revised Statement of Receipts and Charges of Special Local Funds for 1876-77—(*Continued*).

Districts.	Canal and Ferry Fund.					Irrigation Cess Fund.					Cochrane's and Sadras Canal Fund.				
	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.	Balance on 1st April 1876.	Receipts.	Total including Balance.	Expenditure.	Balance.
	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	74,043	24,483	98,526	20,816	77,710	..	..	..	..	..	..	..	..	..	..
4. Kistna	7,985	3,778	11,763	11,964	— 201	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Kurnóol	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. North Arcot ..	..	..	..	..	..	..	..	..	..	..	3,962	36,362	40,324	33,247	7,077
11. South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Tanjore	17,999	6,272	24,271	7,519	16,752	..	..	..	..	..	..	..	..	..	..
13. Trichinopoly ..	..	..	..	..	..	10,901	14,214	25,115	10,775	14,340	..	..	..	..	..
14. Madura	..	..	..	..	..	40	..	40	40	..	..	..	..	..	..
15. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Coimbatore	..	..	..	..	..	4,782	9,760	14,542	16,447	— 1,905	..	..	..	..	..
17. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Salem	..	..	..	..	..	9,392	8,857	18,249	8,240	10,009	..	..	..	..	..
19. South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,00,027	34,533	1,34,560	40,299	94,261	25,115	32,831	57,946	35,502	22,444	3,962	36,362	40,324	33,247	7,077

Revenue Department

Dept.

Proceedings of the Madras Govt
Under date the 28th June
1880

Read the following Re
of the Board of Revenue
dated 19th February 1880
No. 211.

The above report
on the operations of
Special Local Funds
for 1877-78 was due in
the Govt. office on 31st
July 78, but was not
received until 20th
February 1880. The in-
formation it contains
being now nearly two
years old has lost
all its interest as the
present Administration
Rep

Extract from the
Proceedings of the
Board of Revenue
Dated 19th Feby 1880
No. 211.
Despd. 19—"—"
Read 20th Feby.

Copy

Special Local Funds—
under Board's control,—
Submitting Report
—and Statements
—for 1877-78.

reports for 1877-78 and
1878-79 have already
been compiled and
published. Any detailed
review of the report at
this late date is therefore
useless.

2 The latest District
Report viz that from Kolar
Arcot, would appear to
have reached the Board's
Office in August 1875. The
Govt therefore consider
the delay in submitting
the Board's report wholly
creditable to the Local Dept
Dept in the Board's office.
The report for 1878-79 is already
long over-due and should
be submitted without further
delay.

3 The present report embraces
the operations of the Jungle Conservancy
Fund, but a separate report should be
Submitted

The B'd's Rep. for the Cuddapah
Reports for 1877-78 and 1878-79
have already been compiled
and published. Any detailed
review of the report at this
late date is therefore useless.

2 The latest District Report
viz that from Kolar Arcot,
would appear to have reached
the Board's Office in August
1875. The Govt therefore
consider the delay in
submitting the Board's
report wholly creditable
to the Local Dept in the
Board's office. The report
for 1878-79 is already long
over-due and should be
submitted without further
delay.

3 The present report embraces
the operations of the Jungle
Conservancy Fund, but a
separate report should be
Submitted

12

G.O. 29 June 1878 No 927, para 8.
G.O. Oct 1878, No 1627, para 3

Submitted on the subject for the year 1878-79 and thereafter with reference to the marginally noted orders. Referring to the figured statement given at para 27 of the Board's report the Govt observe that while it purports to be a statement showing the particulars of the extent of old and new plantations and the number of trees planted up to the close of 1878-79 and during 1877-78, the statement really shows the extent the acres of "old" and "new" jungles, fuel reserves, plantations on channel banks, village topes and nurseries, and the number of trees apparently existing thereon. The figures given in the statement are, however, in some instances so startling as to cause their accuracy to be
doubted

doubted. In instance, it is stated that there were 579,217 acres of old jungle in the Nellore District, besides 84,625 acres of "Fuel Reserves" containing one half a million of trees in 1876-77. Turning, however, to the Collector's report it appears that there was no forest officer employed in the district during the year under report, and that in that district "Some of the jungles "contain timber trees "but others consist of "mere brush wood". Of a word is said about the fuel reserves. This summary way of disposing of an area of over 650,000 acres of ~~land~~ jungle supposed to be under the Collector's conservancy is most unsatisfactory.

~~Nellore Jungle Conservancy~~

Again in Nellore the Govt are informed by means of this statement that there are 2,268 acres of "old" village topes containing over 21 lakhs of trees, or not far short of 1,000 trees per acre. While there is only 1 acre of nursery with 3000 trees in it. From the Collector's report, however, it would seem that there were only 117 acres of village topes containing 5871 trees. These latter figures are probably correct. Where the Board got their figures is not clear.

The whole statement, however, is misleading as drawn up; but as the Govt have already called on the Board for a full

full report on the general question of placing the Jungle Conservancy Fund on a proper footing, they will now only draw the Board's attention to the necessity of revising the forms submitted to Government. They observe, however, that the only District where Jungle conservancy operations are fully reported on is South Arcot, where alone they are entirely under the supervision of the Forest officer, Mr. Woodbridge, whose very full report (which however might have been abridged with advantage) shows the interest he takes in his work and how Jungle Conservancy

Conservancy may benefit by good supervision. A proposal of Mr. Weddows that all Jungle Conservancy operations throughout the Presidency should be transferred to the Forest Department is now before Govt., and in submitting the full report above alluded to the Govt. desire the Board will consider this proposal which will be commd. thereon.

4. Para 8. Clause 4. The report from the Collector of North Arcot on the subject of the transfer of a portion of the Tal jungles in the Chittur Taluk to the Rungasamy Zemindari, should be submitted for the information of Govt.

5 Paras 15, 16 and 17. The Govt. await

await the explanation called for from the Collectors of Kistna, Cringleput and Tanjore regarding the rates of seignorage on fuel levied in those districts

6 The idea of counting the number of trees standing in jungles is absurd and should be abandoned. In plantations it is quite a different matter, but the test of value of jungles conserved for purposes of fuel supply is the weight of fuel per acre that they yield, and this can always be tested by experiment. All jungle areas under conservancy should be

10½ To the Board of Revenue &c.
5 " Financial Dept.
21 " Public Works Dept.
21 " Commissioner of Salt &c.
6 " Accountant General &c.

Vide Govt. G.O. No. 1878 Rev. dt. 12.6.19

be surveyed. The outline survey is a very simple matter and the area can be easily plotted and computed in the Revenue Survey office from the field books. This course may be followed in all Districts where the Collr. can arrange for the survey. In other cases the disposal of the general question of the transfer of jungles under Jungle Conservancy to the Forest Dept. must be awaited.

10/3/20

PRINT

16-4-80

Revenue Department

Govt. Order No. 922 dated April 16

No. 471

222-999

REGISTER *of Village Service Inâms in the Tâluq of*

Name of Village, its Local and population.	Name of Office.	Inâm land.			When granted and by what proof supported, and if subject to jodi the amount thereof.	Grain fees and ready money emoluments.	Total deduct
		No. of fields and description of land.	Extent.	Assessment.			
1	2	3	4	5	6	7	

Collectors' Special Local Fund Reports

for 1877-78

CHETTERPORE, 17th July 1878.

No. 2,244.

From G. D. LEMAN, Esq., Collector of Ganjam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit a report on the operations of the Special Local Funds of this district during the year 1877-78.

2. They consist of—

I. Jungle Conservancy Fund.
II. Cattle Pound Fund.
III. Village Service Fund.
IV. Surplus Pound Fund.

3. *Prescript.*—I beg to subjoin, with reference to Revenue Board's Circular Memorandum, dated 10th May 1878, No. 454, the following statement showing the figures of 1876-77 as entered in the last report and those advised by the Accountant-General in his Memoranda, dated the 14th and 25th May 1878, Nos. 13,333 and 13,837 :—

Funds.	Balance at the beginning of 1876-77.		Receipts during 1876-77.		Total including Balance.		More.
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	
	Rs. A. P.	Rs. A. P.	A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund	...	542 0 8		140 11 2	...	682 11 10	...
2. Cattle Pound Fund.	...	1,128 11 4		2,750 3 5	...	3,878 14 9	...
3. Village Service Fund	690 14 3	690 14 3	9 6	404 3 7	1,108 7 9	1,095 1 10	13 5 11
4. Surplus Pound Fund	...	...		1,000 0 0	...	1,000 0 0	...

Funds.	Less.	Expenditure during 1876-77.		More.	Less.	Balance at the close of 1876-77.	
		As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund	...	...	190 7 6	...	...	492 4 4	492 4 4
2. Cattle Pound Fund...	...	...	2,653 0 7	...	...	1,125 14 2	1,225 14 2
3. Village Service Fund	...	179 0 0	179 0 0	...	...	929 7 9	915 1 10
4. Surplus Pound Fund	...	...	1,000 0 0	...	...	...	...

4. The figures given by the Accountant-General for 1876-77 correspond with those entered in the report for that year except in regard to the "Village Service Fund" in which the Accountant-General shows an excess of Rupees 13-5-11. The reason for this excess is that the Tahsildar of Gumsur, in his cash accounts for July 1876 and January 1877, erroneously credited the marginally-noted amounts aggregating that sum under "Land Revenue" instead of under "Village Service Fund," and the same entries were shown in the Huzur Treasury accounts. This error was detected subsequent to the despatch of the last report to Board and has now been corrected in communication with the Accountant-General.

Collections from Village Service Inams for Officers vacant.

	Rs.	A.	P.
July 1876	3	0	11
January 1877	10	5	0
Total ...	13	5	11

5. The subjoined statements Nos. 1 and 2 show the transactions of these Funds during the year under report :—

No. 1.—Abstract showing the transactions of Special Local Funds during the official year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure			Balance.
				By D. P. W.	By Revenue Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund	492 4 4	215 0 6	707 4 10	...	219 3 0	219 3 0	488 1 10
2. Cattle Pound Fund...	1,225 14 2	3,177 12 1	4,403 10 3	...	3,117 13 9	3,117 13 9	1,285 12 6
3. Village Service do.	929 7 9	702 12 0	1,632 3 9	...	180 0 0	180 0 0	1,452 3 9
4. Surplus Pound do.	...	1,200 0 0	1,200 0 0	...	1,200 0 0	1,200 0 0	...
Total ...	2,647 10 3	5,295 8 7	7,943 2 10	...	4,717 0 9	4,717 0 0	3,225 2 1

No. 2.—Comparative Abstract of the Receipts and Expenditure under Special Local Funds during the official year 1877-78.

Items.	Receipts.				Expenditure.			
	1876-77.	1877-78.	Increase.	Decrease.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ...	141	215	74	...	190	219	29	...
2. Cattle Pound Fund...	2,750	3,178	428	...	2,653	3,118	465	...
3. Village Service Fund...	418	703	285	...	179	180	1	...
4. Surplus Pound Fund...	1,000	1,200	200	...	1,000	1,200	200	...
Total ...	4,309	5,296	987	...	4,022	4,717	695	...

6. Jungle Conservancy Fund.—The total assets of this Fund are Rupees 707-4-10 including the balance of Rupees 492-4-4 brought forward. Out of this, Rupees 219-3-0 were spent during the year under report, leaving a balance of Rupees 488-1-10.

7. The subjoined statements Nos. 3 and 4 show the particulars of receipts and charges of this Fund during the year under report as compared with those of the preceding year :—

No. 3.—Comparative Abstract of Receipts of the Jungle Conservancy Fund during the official year 1877-78.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
(a) Tax on fuel, firewood, and bamboos	45	178	133	...
(b) Rent of trees, &c.	10	1	...	9
(c) Sale of trees, &c.	85	36	...	49
(d) Sundry receipts	1	...	...	1
Total ...	141	215	133	59
Net ...	...	...	74	...

No. 4.—Comparative Abstract of Charges of the Jungle Conservancy Fund during the year 1877-78.

Items.	Expenditure of 1876-77.	Expenditure of 1877-78					Increase.	Decrease.
		By D. P. W.		By Revenue Department.				
		Allotment as finally sanctioned	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes ...	...	...	...	...	...	...	...	...
Establishment for maintenance of topes ...	180	...	...	200	180+35	215	35	..
Miscellaneous charges	10	...	...		4	4	...	6
Total ...	190	...	...	200	219	219	35	6
Net ...	...	...	...	...	...	...	29	...

8. *Receipts.*—The receipts show a net increase of Rupees 74 due chiefly to a larger number of licenses having been granted during the year for felling fuel, &c.

Tax on Fuel, Firewood, and Bamboos.—Item (a) is the tax levied at the rate of 1 Rupee per each yearly license for the cutting of fuel, &c., in jungles.

One hundred and fifty of the licenses were issued to Messrs. Minchin Brothers and Co. of Aska against twenty-five in the preceding year.

Rent of Trees.—It was a bad year for fruit trees, and the people would not rent them as is usual ; hence the decrease.

Sale of Trees.—The assets by the sale of withered trees is of course variable.

Sundry Receipts.—Item (d) calls for no remark.

9. *Expenditure.*—The expenditure shows a net increase of Rupees 29, which is owing to the payment of famine batta to gardeners.

10. *Formation of Topes.*—No new topes were planted during the year under report.

The following statement shows the existing topes with their average and the total number of trees in each of them as compared with the preceding year:—

Village Topes.	PLANTATIONS. Old. Acreage and Number of Trees at the end of 1876-77. Extent in Acres.	Number of Trees.	New. Acreage and Number of Trees added during the year 1877-78. Extent in Acres.	Number of Trees.	Acreage and Number of Trees lost during the year 1877-78. Extent in Acres.	Number of Trees.	Acreage and Number of Trees remaining at the end of 1877-78. Extent in Acres.	Number of Trees.
1. Avenue tope near the Collector's Office at Chetterpore.	6·23	190	...	...	...	1	6·23	189
2. Lord Napier's Tope at Chetterpore... ...	5·30	179	...	...	...	15	5·30	164
3. Mr. Knox's Tope at Gopaulpore	2·05	294	...	...	...	2	2·05	292
4. Tope at the village of Thonnarada in Gumsur.	27·00	675	...	90	...	...	27·00	765
5. Tope at the Sea Custom House at Calingapatam.	4·00	755	...	...	...	...	4·00	755
6. Tope at the Sea Custom House at Poondy	0·33	103	...	23	...	14	0·33	112
7. Tope at the Sea Custom House at Bavanapadu.	0·31	193	...	...	...	21	0·31	172
Total ...	45·22	2,389	...	113	...	53	45·22	2,449

Ninety mango trees are reported to have been planted in the tope at Thonnarada and twenty-three trees of several descriptions at Bavanapadu. On the other hand the drought has killed fifty-three.

11. *Establishment for the maintenance of Topes.*—The establishment employed for the maintenance of topes was as follows:—

	Pay per Annum.	Famine Batta.
	RS.	RS.
1 Gardener for Lord Napier's Tope	36	7
1 do. for Mr. Knox's do.	36	7
3 do. for the village tope at Thonnarada	108	21
Total ...	180	35

No regular establishment for maintaining the other topes is kept up. Famine batta at 1 Rupee was paid to the above-named five servants for seven months from August 1877 to February 1878.

12. *Miscellaneous Charges.*—The item 'Miscellaneous Charges" consisted of the value of mamoties, pots, &c., supplied to the servants employed in the topes.

13. Pound Fund.—The receipts under this head were Rupees 3,177-12-1 and the total assets including the previous year's balance of Rupees 1,225-14-2 amounted to Rupees 4,403-10-3 against Rupees 3,878-14-9 of 1876-77.

14. The expenditure including the transfer of 1,200 Rupees to the Surplus Pound Fund amounted to Rupees 3,117-13-9, leaving a balance of Rupees 1,285-12-6 at the close of the year under report.

15. The following statements Nos. 5 and 6 show the transactions under Pound Fund during 1877-78 as compared with its preceding year:—

No. 5.—Comparative Abstract of Receipts under the Cattle Pound Fund during the official year 1877-78.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees levied on stray cattle	2,693	2,955	262	...
Sale proceeds of do.	40	183	143	...
Miscellaneous receipts	17	40	23	...
Total ...	2,750	3,178	428	...
Net ...	...	...	428	...

No. 6.—Comparative Abstract of Charges under the Cattle Pound Fund during the official year 1877-78.

Items.	Actual Expenditure during 1876-77.	Expenditure during 1877-78. By P. W. D. Allotment finally sanctioned.	By P. W. D. Actual Expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for pounds..	1,445	..	..		1,630	1,630	185	..
Charges for repairing do...	123	..	..		199	199	76	..
Miscellaneous charges	85	..	..	2,660	88	88	3	..
Amount transferred to Surplus Pound Fund..	1,000	..	..		1,200	1,200	200	..
Total ..	2,653	..	..	2,660	3,117	3,117	464	..
Net ..	..	..	..	..	..	..	464	..

16. *Receipts.*—It is difficult to give a reason for the increase.

Item "Miscellaneous Receipts" consists of sums realized on account of feeding charges for the cattle impounded.

17. *Expenditure.*—The expenditure shows an increase of Rupees 464.

Establishment.—The sum of Rupees 1,630 shown under establishment consists of the pay of the Gumastahs* under the Tahsildars of Behampore and Chicacole, of the famine batta (Rupees 11-10-8) paid to them from August 1877 to February 1878, and of the wages of pound-keepers (Rupees 1,386-1-0). The increase under this item is due to larger amounts of wages paid to pound-keepers with reference to the increased receipts and to the payment of famine batta to the Gumastahs.

	Rs.	A.	P.
Pay of Gumastahs	232	8	8
Famine batta	11	10	8
Pay of Pound-keepers	1,386	1	0
Total ..	1,630	4	4

The rate of remuneration paid to these pound-keepers (Kavilgars) is Rupees 2 a-month when the collections came to that amount or exceeded it, and the whole amount realized when the collections fell short of Rupees 2 in any month. This is in accordance with the Revenue Board's Proceedings, No. 1,662, of 17th June 1875. The gross receipts are, as a rule, regularly credited and the pound-keepers' wages debited in the accounts.

18. *Repairs of Pounds.*—The charges for repairs of pounds were Rupees 199 against Rupees 123 in previous year.

19. *Miscellaneous Charges.*—The amount of Rupees 88 shown under this item was made up of—

Rs.	A.	P.	
69	11	1	being feeding charges of cattle impounded.
1	13	0	being charges for advertizing their sale.
16	10	3	being moiety of the amount of Pound Fund collected within the Municipality and therefore transferred to it.

The number of pounds maintained up to the close of 1876-77 was 134. The same number still remains and without change.

20. *Village Service Fund.*—The balance of this fund at the commencement of 1877-78 was Rupees 929-7-9 and the collections during the year were Rupees 702-12-0, making a total of Rupees 1,632-3-9, out of which Rupees 180 were spent, leaving a balance of Rupees 1,452-3-9 at the close of the year.

21. The transactions are shown in the following comparative statements :—

No. 7.—Comparative Abstract of Receipts under Village Service Fund during 1877-78.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sundry receipts...	418	703	285	...

No. 8.—Comparative Abstract of Charges under Village Service Fund during 1877-78.

Items.	Expenditure during 1876-77.	Expenditure during 1877-78. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to village officers	179	..	..	..	180	180	1	..

22. The receipts consist of :—

Rs.	A.	P.	
(1) 124	7	9	being deductions made from the assessment of certain villages in the Chicacole Division of the Gumsur Taluk for the payment of the Curnam thereof.
(2) 89	13	9	being deductions made from the assessment of Khond villages in the Mohiri Division of the Behamporo Taluk for the payment of the Curnam thereof.
(3) 31	9	9	being the sale proceeds of the produce of a Service Inam attached to the office of a village watcher in the Kannusuka Village of the Gumsur Taluk which was vacant for some time.
(4) 464	7	9	being the assessment of certain resumed service Inams (in Arasewelly, &c.,) in the Chicacole Taluk.
(5) 2	5	0	Revenue from reverted Inams in Gumsur Taluk—(*Note.*—This amount was originally credited to Land Revenue by a mistake which has now been corrected.
Total ... 702	12	0	

Item (4) above was the chief cause of increase under this head.

23. *Expenditure.*—The particulars of expenditure are—

	Annually. Rs.
Pay of Curnam of Chokkapadu Muttah in Gumsur, at Rupees 12 per mensem	144
Pay of Carji of Khan Villages in Berhampore Taluk, at Rupees 3 per mensem	36
Total ...	180

24. Surplus Pound Fund.—The receipts under this head consisted of Rupees 1,200 transferred from Pound Fund collections. A moiety of this sum was remitted to the Sydapet Farm, the other half being credited to Local Funds.

25. The transactions are shown in the following comparative statements :—

No. 9.—Comparative Abstract of Receipts under the Surplus Pound Fund during 1877-78.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	1,000	1,200	200	...

No. 10.—Comparative Abstract of Charges under the Surplus Pound Fund during 1877-78.

Items.	Expenditure during 1876-77.	Expenditure during 1877-78. By P. W. D. Allotment.	By P. W. D. Actual Expenditure.	By Revenue Department. Allotment.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount credited to Local Funds	500	..	..	..	600	600	100	..
Amount remitted on account of Government Experimental Farm	500	..	..	..	600	600	100	..
Total ..	1,000	..	..	..	1,200	1,200	200	..

Exd. A. Grubert.

VIZAGAPATAM, 7th June 1878.

No. 740.

From H. ST. A. GOODRICH, Esq., Acting Collector, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of the Special Local Funds in this district under the control of the Board of Revenue during the official year 1877-78, together with the usual statements prepared in accordance with the instructions contained in the Board's Circular communications noted in the margin.

Board's Circular Memorandum, dated 28th July 1876, No. 1,158.
Board's Circular Memorandum, dated 28th April 1877, No. 723.
Board's Circular Proceedings, dated 3rd March 1877, No. 1,001.
Board's Circular Memorandum, dated 10th May 1878, No. 454.

2. The Special Funds in this district are—

I. Jungle Conservancy Fund.
II. Pound Fund.
III. Village Service Fund.

The last of these came into existence in the year under report on the enfranchisement of the Kotwal Service Inams of Ankapilli.

G.O., No. 1830, dated 21st December 1875.

3. The following statement gives the figures of 1876-77, including the corrections and adjustments communicated by the Accountant-General subsequent to the submission of the report of that year :—

No. I.

Funds.	Balance at the beginning of the Year.		Receipts.				Expenditure.						Total including Balance.				Balance at the close of the Year.			
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	More.	Less.	As per Accountant-General's Statement.	As per Report.	More.	Less.			As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.		
Jungle Conservancy Fund ...	1,064 8 4	1,064 8 4	844 4 7	844 4 7	...	...	206 3 4	206 3 4	...	7 0 0			1,903 12 11	1,903 12 11			1,702 4 7	1,702 4 7		
Cattle Pound Fund ...	730 5 10	730 5 10	3,348 10 11	3,349 10 11	...	7 0 0	3,184 6 9	3,427 3 9	...	...			4,139 0 9	4,139 0 9			711 3 0	711 3 0		

* The difference is the excess transfer from Deposits to Pound Fund on account of sale-proceeds of stray cattle adjusted by the Accountant-General as per his Memorandum, No. 13,537, dated 25th March 1878.

4. The subjoined Statements, Nos. 2 and 3, show the transactions of the funds during 1877-78 :—

No. 2.—Abstract showing the Transactions of the Special Funds during the official year 1877-78.

Items.	Balance on the 1st April 1877.	Receipts in 1877-78.	Total.	Expenditure.			Balance on the 31st March 1878.
				By D. P. W.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund...	1,702 4 7	728 10 4	2,430 14 11	...	1,448 10 4	1,448 10 4	982 4 7
2. Pound Fund ...	711 8 0	3,669 15 10	4,381 7 10	...	3,563 6 9	3,563 6 9	818 1 1
3. Village Service Fund	...	137 0 0	137 0 0	...	...	...	137 0 0

No. 3.—Comparative Abstract of the Receipts and Expenditure under the several heads of the Special Funds during the official year 1877-78.

Items.	Receipts.				Expenditure.			
	In 1876-77.	In 1877-78.	Increase.	Decrease.	In 1876-77.	In 1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
1. Jungle Conservancy Fund	844	729	...	115	207	1,449	1,242	...
2. Pound Fund	3,349	3,670	321	...	3,428	3,563	135	...
3. Village Service Fund	...	137	137	...	...	...	137	...

5. Jungle Conservancy Fund.—The year opened with a balance of Rupees 1,702-4-7 and the receipts during the year amounted to Rupees 728-10-4, making a total of Rupees 2,430-14-11. The expenditure amounted to Rupees 1,448, leaving a balance of Rupees 982-4-7 at the close of the year.

6. The subjoined Statement No. 4 shows the particulars of receipts of this fund during the year under report as compared with the year preceding :—

No. 4.

Items.	In 1876-77.	In 1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Tax on fuel, firewood, and bamboos	73	186	113	...
2. Sale of trees	1	1	...	...
3. Fees from charcoal-burners	1	56	55	...
4. Seigniorage on wood	769	485	...	284
5. Miscellaneous receipts	...	...	...	...
Total ...	844	728	168	284
Net ...	...	...	...	116

7. The receipts show a decrease of Rupees 284 although the receipts from a portion of the jungles in the Golgonda Taluq which were resigned by the Forest Department, were credited to this fund during the year. The decrease is in the seigniorage on wood, and is due mostly to the prevalence of famine and to some extent to lower rates of seigniorage being charged in adjacent Zemindari jungles. The increase in (1) tax on fuel, firewood and bamboos, and in (2) fees from charcoal-burners is owing to the collections from the Golgonda jungles during the year under review. The jungles in the Golgonda Taluqs are managed by the Tahsildar of the taluq, while those in Palconda continued under the management of the Agent to Messrs. Arbuthnot and Co., who is allowed a commission of 20 per cent. on the receipts which is deducted before the

collections are remitted to the Government Treasury. Certain places are chosen near the jungle, and collections are there made as the loads leave the jungles. The collections are on account of (1) tax on fuel, firewood and bamboos; (2) fees from charcoal-burners; and (3) seigniorage on wood.

8. The tax on fuel, firewood and bamboos is collected at the following rates:—

	Fuel and Firewood.			Bamboos.		
	RS.	A.	P.	RS.	A.	P.
1. Man's load, 2 maunds	0	0	4	0	0	3
2 Bullock's load, 8 maunds...	0	1	3	0	1	0
3. Bandy-load, 40 do.	0	6	0	0	5	0

9. Fees from charcoal-burners are charged at 6 Pies a basket (piled para), and 1 Anna a cavady load.

10. Seigniorage on wood is the largest item of receipts. It is collected at 1 Rupee per bandy-load except in the case of the timber noted below:—

1. Teku maun ...	7. Isandra ... ...
2. Yegisa maun ...	8. Pachi maun ...
3. Timunka chava.	9 Basi maun ...
4. Irugadu chava. } At Rs. 4 a	10. Gali maun ... } At Rs. 3 a
5. Ganara maun ... } bandy-load.	11. Ganti chinta ... } bandy-load.
6. Divisana maun.	12. Chenduga ...
7. Tatuja chava ...	1. Panasu ... ...
1. Tilla maddi ...	2. Adivimamidi ...
2. Nulla maddi ...	3. Tadi maun ...
3. Billa ... ... At Rs. 3 a	4. Pala maun ...
4. Ippa maun ... } bandy-load.	5. Karaka maun. } At Rs. 2 a
5. Tella velaga ...	6. Somida maun. } bandy-load.
6 Neredu	7. Bangangi maun.

11. The Palconda jungles are about 3[illegible] miles in length; information regarding the number of trees existing and perished or felled is not attainable. A description of the Golgonda Forest and its timber-producing qualities is given in Mr. Beddome's letter recorded in G.O., No. 426, dated 1st April 1870.

12. The report regarding the jungles and topes in the Palconda Taluq called for in Board's Proceedings, Nos. 2,752 and 5,155, dated 13th June and 1st December 1877, will be submitted shortly in a separate communication, a report from my Senior Assistant being still awaited.

13. The following abstract compares the particulars of expenditure under Jungle Conservancy during 1876-77 and 1877-78:—

No. 6.

Items.	Expenditure in 1876-77.	Expenditure in 1877-78. By P.W.D. Budget Grant.	By P.W.D. Actual Expenditure.	By R.D. Budget Grant.	By R.D. Actual Expenditure.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Improvement and maintenance of topes in the Palconda Taluq	182	...	...	1,010	1,423	1,423	1,241	...
2. Advances made in the year.	14	...	...		...	...	...	14
3. Contribution to Presidency Board Establishment ...	7	...	...		...	...	...	...
4. Miscellaneous charges ...	3	...	...		26	26	23	7
Total...	206	...	...	1,010	1,449	1,449	1,264	21
Net...	...	...	...	...	...	...	1,243	...

14. The expenditure under the head is solely on account of the Palconda topes. It increased by Rupees 1,243 over that of the year preceding, as the expenses incurred by Mr. Mackie for the maintenance of topes from June 1872 to March 1873 were paid during the year under report, there being no funds to meet this charge then. The expenditure shown against improvement and maintenance of topes consists of—

(1) The salaries of the gardeners employed.
(2) The salary of a Gumastah employed by Mr. Mackie under whose supervision the topes are planted.
(3) The cost of sinking wells and for buying young plants.

"Miscellaneous" includes the cost of postage and stationery and garden tools.

15. The Government topes in Palconda are five in number situated in the villages of—

1. China Mangalapuram.
2. Toomarada.
3. Garugupilli.
4. Vonee.
5. Chittapulivalsa.

Their area in acres, the number of trees remaining in them at the beginning of the year, the number planted and perished, and the number remaining at the close of the year in them is given below:—

No. 7.

Names of the Villages in which Topes are situate.	Area in Acres.	Trees remaining at the beginning of the year.	Trees planted during the year.	Total.	Trees perished during the year.	Trees remaining at the close of the year.
1. China Mangalapuram ...	40	1,837	204	2,041	371	1,670
2. Toomarada	25	1,650	282	1,932	357	1,575
3. Garugupilli	15	2,386	324	2,710	515	2,195
4. Vonee	15	8,384	...	8,384	328	8,056
5. Chittapulivalsa...	20	952	290	1,242	545	697
Total ...	115	15,209	1,100	16,309	2,116	14,193

As the land is pretty well occupied, planting is being discontinued.

16. Pound Fund.—This fund consists of the fines imposed upon stray cattle and the sale proceeds of forfeited cattle under Act I of 1871. The receipts during the year under report amounted to Rupees 3,669-15-10, which with the previous year's balance of Rupees 711-6-0 made up a total of Rupees 4,381-7-10. The expenditure amounted to Rupees 3,563-6-9, including the transfer of Rupees 3,151-1-2 to the item Surplus Pound Fund under Board's Proceedings, No. 500, dated 27th March 1872. The year closed with a balance of Rupees 818-1-1.

17. The transactions of this fund are shown below.

No. 8.—Comparative Abstract of Receipts under Pound Fund during the official year 1877-78.

Items.	In 1876-77.	In 1877-78.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle under Section 12 of Act III of 1857	2,264	2,562	298	...
Sale proceeds of stray cattle under Section 12, Act. III of 1857	1,084	1,108	24	...
Recoveries of advances and unadjusted charges	1	...	...	1
Total ...	3,349	3,670	322	1
Net ...	...	...	321	...

No. 9.—Comparative Abstract of Charges under Pound Fund during the official year 1877-78.

Items.	Expenditure in 1876-77.	Expenditure in 1877-78. By P. W. D. Budget Grant.	By P. W. D. Actual Expenditure.	By R. D. Budget Grant.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds ...	233	...	...	245	265	265	27	...
Charges for the construction and repairs of Pounds	432	...	...	250	144	144	...	288
Miscellaneous charges	1	...	...	...	...	...	...	1
Amount transferred to Surplus Pound Fund	2,756	...	...	2,705	3,154	3,154	398	...
Total ...	3,427	...	...	3,200	3,563	3,563	425	289
Net ...	...	...	...	...	...	...	136	...

18. The receipts thus show an increase of Rupees 321 over those of the previous year. This is attributable to the fact that people are now availing themselves more fully of the advantages of the system. The circumstance that the village officials are in most cases the pound-keepers is likely to have in a great measure contributed to this receipt. The expenditure amounted to Rupees 3,563 against Rupees 3,427 in the preceding year. The increase is only in establishment for pounds and in the "amount transferred to the Surplus Pound Fund" and is due to the increased receipts. For the repair and construction of pounds only Rupees 144 were spent, while there was an allotment, Rupees 250, in the budget as most of the pounds were in good order having been repaired immediately after the cyclone of 1876.

19. The establishment consists of pound-keepers and sweepers; the former are paid a commission of 10 per cent. on the receipts (the orders that the commission should be at the rate of 50 per cent. having been overlooked), and the latter take the dung for their remuneration. At Vizagapatam a sweeper is specially employed on a salary of Rupees 3 per mensem subject to the condition that the receipts are not less than that sum, as there is no bariko available for the town—*vide* this office letter, No. 499, dated 18th September 1874.

20. The number of pounds in the district was the same as in the previous year, viz., ninety-nine. The system followed is as follows:—

Pound-keepers defray the expenses of feeding the impounded cattle in the first instance out of their own pockets, eventually they recoup themselves out of the fine paid or sale proceeds realized and remit the remainder to the treasury. The remuneration of the establishment is paid in cheques issued by the Treasury Deputy Collector at the beginning of each month.

21. Surplus Pound Fund.—This fund is made up of the surplus collections of the several cattle-pounds after deducting the charges incidental thereto. The amount credited to this fund during the year under review was Rupees 3,154-4-2 against Rupees 2,755-15-1 in the previous year.

This amount was transferred as under:—

	Rs.	A.	P.
(1) To Sydapet Government Farms			
(2) „ Local Funds	1,577	2	2
(3) „ Municipalities	1,527	0	0
	50	2	0

22. Village Service Fund.—The receipts to this fund are the quit-rents on the Kotwal Service Inams enfranchised, amounting to Rupees 659-9-4 per annum. Of this only Rupees 137 were collected within 1877-78 as only one title-deed for the Kotwal's Inam was received in time.

23. There was no expenditure from this fund as the Kotwal establishment has been entertained only from April last.

24. Lunguerkhanas and Chuttrums.—There are no institutions of this nature under Government management in this district.

25. The statement of the Nuckapilli Chuttrum endowed by Government accompanies as usual. The trustees died leaving the affairs of the institution in a very bad order. The Local Fund Board propose to assume its management and to fulfil the wishes of the founder.

Encl. W. H. French.

Cocanada, 22nd July 1878.

No. 187.

From W. S. FOSTER, Esq., Collector of the Godavery District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

One Statement of receipts and expenditure.
One Do. of Bhadrachalam.
One No. 2 Statement of expenditure.
One Do. do. of Bhadrachalam.
One Statement prepared with reference to Board's Circular Memorandum of 10th May 1878, No. 454.

I have the honor to submit my report on the Special Local Funds of the district for the official year 1877-78 together with the usual statements Nos. 1 and 2.

2. The Special Funds in this district under the control of the Board of Revenue consist of the following heads:—

I.—Jungle Conservancy Fund.
II.—Pound Fund.
III.—Village Service Fund.
IV.—Canal and Ferry Fund.
V.—Surplus Pound Fund.

3. The statement called for in Board's Circular Memorandum, No. 454, dated 10th May 1878, is herewith enclosed. No supplemental accounts of Special Funds for 1876-77 have been sent to the Accountant-General to show the transactions in the Department of Public Works subsequent to March 1876, as the Accountant-General's memoranda are promptly included in the *plus* and *minus* memoranda of the months in which they are received. The *plus* and *minus* memoranda sent to the Accountant-General for March 1877 included only the transactions in the Department of Public Works up to October 1876. It will thus be seen that the Accountant-General's figures in this enclosed statement do not include the complete transactions of the whole year. This affects only the Canal and Ferry Fund as there was no Department of Public Works expenditure in the other funds.

4. The Statements, Nos. 1 and 2, given below show the transactions of these funds during the year:—

No. 1.—Abstract showing the Transactions of the Special Funds during the Official Year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure. By Department of Public Works.	Expenditure. By Revenue Department.	Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	16,563 2 8	5,626 10 11	22,189 13 7	598 14 6	1,405 8 6	2,004 7 0	20,185 6 7
Pound Fund	682 2 8	23,667 0 11	24,349 3 7	...	23,787 12 7	23,787 12 7	561 7 0
Village Service Fund... ...	2,87,589 6 8	3,04,024 9 3	5,91,613 15 11	...	3,11,775 1 3	3,11,775 1 3	2,79,838 14 8
Canal and Ferry Fund ...	85,966 7 4	21,506 6 9	1,07,472 14 1	5,158 0 0	...	5,158 0 0	1,02,314 14 1
Surplus Pound Fund... ...	...	12,656 6 9	12,656 6 9	...	12,656 6 9	12,656 6 9	...
Total ...	3,90,501 3 4	3,67,481 2 7	7,58,382 5 11	5,756 14 6	3,50,624 13 1	3,56,381 11 7	4,02,000 10 4

No. 2.—Comparative Abstract of the Receipts and Expenditure under the several Heads of the Special Funds during the Official Year 1877-78.

Items.	Receipts. Last Year.	Receipts. Current Year.	Receipts. Increase.	Receipts. Decrease.	Expenditure. Last Year.	Expenditure. Current Year.	Expenditure. Increase.	Expenditure. Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	7,076 11 10	5,626 10 11	...	1,750 0 11	1,776 3 10	2,004 7 0	228 3 2	...
Pound Fund	21,965 14 1	23,667 0 11	1,711 2 10	...	21,309 11 2	23,787 12 7	2,478 1 5	...
Village Service Fund ...	3,44,085 11 5	3,04,024 9 3	...	40,061 2 2	2,87,471 13 5	3,11,775 1 3	24,303 3 10	...
Canal and Ferry Fund ...	24,419 13 2	21,506 6 9	...	2,913 6 5	16,182 9 6	5,158 0 0	...	10,024 9 6
Surplus Pound Fund... ...	11,072 1 8	12,656 6 9	1,584 5 1	...	11,072 1 8	12,656 6 9	1,584 5 1	...
Total ...	4,09,810 4 2	3,67,481 2 7	3,295 7 11	45,021 9 6	3,36,815 7 7	3,55,381 11 7	28,590 13 6	10,024 9 6

5. Jungle Conservancy Fund.—The total assets under this fund amounted to Rupees 22,189-13-7, of which a sum of Rupees 16,563-2-8 formed the balance left unexpended at the end of the previous year. Out of this Rupees 2,904-7-0 was spent during the year, leaving a balance of Rupees 20,185-6-7 available at its close.

6. The following statements, Nos. 3 and 4, show the particulars of receipts and charges under this fund during the year as compared with the figures of the previous year :—

No. 3.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees on Fuel, Firewood, and Bamboos	5,713 6 11	4,690 14 5	...	1,022 8 6
Sale of Trees	470 10 5	912 4 6	441 10 1	...
Fees from Charcoal-burners	89 9 6	...	...	89 9 0
Recoveries of Advances and Unadjusted Charges	100 15 9	...	...	100 15 9
Miscellaneous Receipts	1,002 1 9	23 8 0	...	978 9 9
Total ...	7,376 11 10	5,626 10 11	441 10 1	2,191 11 9
Net ...	...	...	...	1,750 0 11

No. 4.—Comparative Statement of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure. By P.W.D. Allotment as finally sanctioned.	By P.W.D. Actual Expenditure.	By Rev. Dept. Allotment as finally sanctioned.	By Rev. Dept. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Formation of Fresh Plantations and Topes	241 0 0	...	...	...	...	...	...	241 0 0
Improvement and maintenance of do.	1,121 11 5	...	...	...	401 1 0	401 1 0	...	720 10 5
Establishment at the Presidency.	56 0 0	...	...	...	...	...	...	56 0 0
Collection of Rents, &c.	357 8 5	...	...	...	1,001 7 6	1,001 7 6	646 15 1	...
Miscellaneous ...	...	...	598 14 6	...	...	598 14 6	598 14 6	...
Total ...	1,776 3 10	...	598 14 6	...	1,405 8 6	2,004 7 0	1,245 13 7	1,017 10 5
Net ...	...	...	...	...	...	...	228 3 2	...

Receipts.

7. The difference of Rupees 230-2-5 existing between the figures entered in this report and those of the Accountant-General in the opening balance of this fund has been explained in paragraph 7 of my report for 1875-76. The net decrease of Rupees 1,750 is chiefly due to the less amount realized in the first and last items of receipts.

8. The decrease in the first item is due to the Hope Island Jungles being rented out to the Master Attendant, Cocanada, for fuel for the use of Government steamers remaining at Cocanada, and the decrease in the last item is due to the sale proceeds of the Government Garden at Cocanada being brought to account in last year, while there are no such receipts in the year under report.

Expenditure.

9. No fresh plantations have been made in the current year.

10. The services of the gardener employed in the slopes of Rustumbada and Sitaramapuram in Narsapur Taluk have been dispensed with, and the gardens have been entrusted to the

care of Village Munsifs as the trees have grown sufficiently big and no watering is required. The rent of land occupied for the old Cocanada garden due for the last three years was paid in the last year and charged under this head. These two causes chiefly account for the decrease under "Improvement and Maintenance of Topes."

11. The increase under collection of rents is chiefly due to the arrears of commission of the last year having been paid in the current year.

12. A sum of Rupees 598-14-6 on account of the expenditure by the Public Works Department in November 1877 is communicated by the Examiner of Public Works Accounts in his memorandum of the 2nd March 1878, and the same is included in the current year's expenditure.

13. Statement showing the progress of Government gardens at Bendamulanka, Rustumbada, and Sitaramapuram during the year:—

Names of Topes.	Number of Trees existed on the 31st March 1877.	Trees planted during 1877-78.	Total.	Plants sold to Private Individuals.	Trees remaining on the 31st March 1877-78	Remarks.
Bendamulanka	3,957	385	4,342	...	1,513	
Rustumbada	3,295	..	3,295	316*	2,979	* Perished for want of rain and the soil being poor.
Sitaramapuram	2,810	..	2,810	141*	2,669	

14. The statements Nos. 5 and 6 given below show the transactions of the Pound Fund:—

No. 5.—Comparative Abstract of Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fines levied on Stray Cattle under Act I of 1871	20,663 12 11	22,257 9 9	1,593 12 10	...
Sale Proceeds of Stray Cattle under do.	1,229 2 2	1,360 10 3	121 8 1	...
Recoveries of Advances and Unadjusted Expenditure	2 1 0	0 13 2	...	1 3 10
Miscellaneous Receipts	49 5 0	47 15 9	...	1 5 3
Savings and Refunds	1 9 0	...	...	1 9 0
Total	21,955 14 1	23,667 9 11	1,715 4 11	4 2 1
Net	...	...	1,711 2 10	...

No. 6.—Comparative Abstract of Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure			Increase.	Decrease.
		By Public Works Department.	By Revenue Department.	Total.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Establishment of Pounds	9,606 0 8	..	10,624 11 9	10,624 11 9	1,018 11 1	..
Construction and Repairs of Pounds	573 2 0	..	391 10 0	391 10 0	..	181 8 0
Miscellaneous Charges	58 6 10	..	115 0 1	115 0 1	56 9 3	..
Amount transferred to Surplus Pound Fund	11,072 1 8	..	12,656 6 9	12,656 6 9	1,584 5 1	..
Total	21,309 11 2	..	23,787 12 7	23,787 12 7	2,659 9 5	181 8 0
Net	..	..	..	..	2,478 1 5	..

15. Owing to the high prices of food-grains, the cultivators are, it is believed, naturally inclined to be more careful and vigilant to save their crops and fields from the cattle, and would not fail to impound any cattle which may happen to trespass on their fields; this appears to be the reason for increase in the pound collections.

16. No new pounds were constructed during the year under report.

17. The increase in the charges of the establishment of the pounds is chiefly due to the increase in the pound collections, with reference to which the pound-keepers are paid.

18. The increase under the amount transferred to Surplus Pound Fund is due to the same cause.

19. Village Service Fund.—This fund consists of the village cess under Madras Act IV of 1864 and the quit-rent on enfranchised service inams.

20. The transactions of the fund are exhibited in the comparative estatements given below:—

Comparative Abstract of Receipts under Village Service Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fees under Act IV of 1864.	2,03,398 1 4	1,85,523 0 7	...	16,875 0 9
Quitrent on Enfranchised Service Inams	1,42,401 10 9	1,18,145 0 0	...	24,256 10 9
Miscellaneous Receipts	185 15 4	356 8 8	170 9 4	...
Total	3,44,985 11 5	3,04,024 9 3	170 9 4	41,131 11 6
Net	...	...	...	40,961 2 2

Comparative Abstract of the Charges under Village Service Fund during the Official Year 1877-78.

Items.	Expenditure of the Last Official Year.	Current Year's Expenditure				Total.	Increase.	Decrease.
		By P. W. D.		By Rev. Dept.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Payment to Village Officers	2,47,430 9 11	...	...	...	2,71,518 3 1	2,71,518 3 1	24,087 9 2	...
Miscellaneous	43 3 6	...	...	...	256 14 2	256 14 2	212 10 8	...
Amount repaid to Imperial funds, being the expenditure in excess of the available assets	40,000 0 0	...	...	...	40,000 0 0	40,000 0 0	...	...
Total	2,87,474 13 5	...	...	...	3,11,775 1 3	3,11,775 1 3	24,300 3 10	...

21. The decrease in the collections is mainly due to the less arrears outstanding at the commencement of the current year.

22. The increase in the expenditure is due to the payment in the current year of the salaries of some village establishments for some months of the previous year which the villagers did not come to the Tahsildars' Offices to receive.

23. The Board are aware that for want of available funds under this head a loan was taken from Imperial Funds under G.O., No. 249, of 6th February 1872. Of the above loan, there was a sum of Rupees 74,654 due to 31st March 1877, of which Rupees 40,000 were paid during the year, leaving a balance of Rupees 34,654; this will be liquidated in this month.

24. There was no change in the operation of the Act IV of 1864 under the year of report as the cess was already introduced in the district in the year 1869 and the establishment revised and the salaries fixed in Fasli 1281.

25. Canal and Ferry Fund.—The total assets under this head were Rupees 1,07,472-14-1 of which Rupees 85,966-7-4 forms the unexpended balance at the end of the previous year The receipts, which consist of the rental of the several ferries established in the district, amounted to Rupees 21,506-6-9 during the year. The expenditure was Rupees 5,158, leaving a balance of Rupees 1,02,314-14-1.

26. The transactions of this fund are shown in the accompanying comparative statements:—

Items.	Last Year	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees collected	24,290 8 9	21,398 12 6	...	2,891 12 3
Recoveries of Advances and Unadjusted Charges	116 0 0	...	...	116 0 0
Miscellaneous	13 4 5	107 10 3	94 5 10	...
Total ...	24,419 13 2	21,506 6 9	94 5 10	3,007 12 3
Net ...	...	...	...	2,913 6 5

Comparative Abstract of the Charges under the Canal and Ferry Fund du ring the Official Year 1877-78.

Items.	Expenditure of the Last Year.	Current Year's Expenditure					Increase.	Decrease.
		By P.W.D.		By Rev. Dept.		Total.		
		Allotment.	Actual Expenditure.	Allotment.	Actual Expenditure.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Construction and Repairing Boats ..	15,182 9 6	..	5,158 0 0	..	..	5,158 0 0	..	10,024 9 6
Maintenance of Canals	..	..	..	..	..	..	..	..
Establishment	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..
Advances during the year	..	..	..	..	..	..	..	..
Total ..	15,182 9 6	..	5,158 0 0	..	..	5,158 0 0	..	10,024 9 6
Net ..	..	..	..	..	..	..	..	10,024 9 6

27. The large decrease in the expenditure for the construction and repair of boats is due to the purchase of forty new ferry boats at a cost of about Rupees 10,000 in the last year (*vide* paragraph 28 of the last year's report).

28. Surplus Pound Fund.—This fund represents the surplus collections of the several cattle pounds after deducting the charges appertaining thereto. A moiety of this amount is remitted at the end of every quarter to the Sydapet Government Farm, the other half being credited to the Local and Municipal Funds.

29. The transactions of this fund are shown in the annexed statements:—

Comparative Abstract of Receipts under Surplus Pound Fund during the year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount transferred from Pound Fund	11,072 1 8	12,656 6 9	1,584 5 1	...
Miscellaneous	...	...	...	...
Total ...	11,072 1 8	12,656 6 9	1,584 5 1	...

Comparative Abstract of Charges under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure					Increase.	Decrease.
		By P.W.D.		By Rev. Dept.		Total.		
		Allotment.	Actual Expenditure.	Allotment.	Actual Expenditure.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Experimental Farms at Sydapet..	5,538 4 8	..	..	..	6,328 3 4	6,328 3 4	789 14 8	..
To Local Fund Circles	5,405 7 6	..	..	..	6,080 3 5	6,080 3 5	674 11 11	..
Municipalities	128 5 6	..	..	..	248 0 0	248 0 0	119 10 6	..
Total ..	11,072 1 8	..	..	..	12,656 6 9	12,656 6 9	1,584 5 1	..

30. The increase in the receipts and charges of this fund is owing to the increase in the pound collections as this forms the unexpended balance thereof.

Exd. J. W. Fischer.

MASULIPATAM, 5th July 1878.

No. 1420.

From J. G. HORSFALL, Esq., Acting Collector of the Kistna District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

* Statements will follow.
† Will follow.

I have the honor to submit my report* on Special Local Funds for the official year 1877-78 with the prescribed statements.†

2. The Special Local Funds in this district consist of the following heads:—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Village Service F...
4. Canal and Ferry Fund.

3. In accordance with the instructions contained in the Board's Circular Memorandum, No. 454, dated 10th May last, a statement showing the difference between the figures communicated by the Accountant-General and those exhibited in the report for 1876-77 is subjoined:—

Funds.	Balance at the beginning of the Year.		Receipts.		Total including the Balance.	
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund..	5,931 15 0	5,931 15 0	11,833 12 2	11,687 11 11	17,765 11 2	17,619 10 11
Pound Fund..	2,178 0 2	2,178 0 2	26,508 14 5	26,508 14 5	28,686 14 7	28,686 14 7
Village Service Fund ..	8,337 1 8	8,337 1 8	1,64,874 3 1	1,64,874 3 1	1,73,211 4 9	1,73,211 4 9
Canal Ferry Fund	7,984 7 8	7,984 7 8	3,777 10 3	3,777 9 0	11,762 1 11	11,762 0 8

Funds—*continued.*	More.	Less.	Expenditure.		More.	Less.	Balance at the close of the Year.	
			As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	146 0 3	..	13,079 1 10	13,070 1 11	..	0 0 1	4,695 9 4	4,549 9 0
Pound Fund ..	..	..	27,233 11 1	27,233 11 1	..	..	1,448 3 6	1,448 3 6
Village Service Fund	..	..	1,59,084 12 11	1,59,084 12 11	..	..	14,126 7 10	14,126 7 10
Canal Ferry Fund ..	0 1 3	..	11,963 10 2	368 10 2	11,595 0 0	..	201 8 3	11,393 6 5

4. The receipts under the Jungle Conservancy Fund are detailed in the margin. It will be observed that there is no difference in the receipts under the Revenue Department, but an increase in the Department of Public Works; the figures communicated by the Accountant-General were Rs. 162-1-3, while only Rs. 16-1-0 were shown in the Progress Reports received in this office from the Department of Public Works. Hence the difference of Rupees 146-0-3. Under expenditure the difference is only one pie, the fraction being more than half pie. There is no difference between the figures entered in this report and those communicated by the Accountant-General under Pound and Village Service Funds.

	Revenue Department.	Public Works Department.
	Rs. A. P.	Rs. A. P.
As per Report	11,671 10 11	16 1 0
As per Accountant-General's Statement.	11,671 10 11	162 1 3

Under Canal and Ferry Fund the difference in receipts is Annas 1-3, which was communicated by the Accountant-General in his adjustment memorandum, dated the 23rd May 1877, No. 1,921.

The difference of Rupees 11,595 in the expenditure was the sum spent by Department of Public Works in 1876-77 for constructing ferry-boats for crossings of canals, which was adjusted by the Accountant-General the same year, 1876-77; but the adjustment was communicated to this office in October 1877; hence the amount was adjusted in this office accounts of 1877-78. I am in communication with the Accountant-General as to the refund of Rupees 11,007-8-0 to the Canal and Ferry Fund.

5. The following statement shows the receipts and expenditure under the different funds during the official year 1877-78:—

Items.	Balance brought forward at the beginning of the Year.	Receipts, 1877-78.	Total.
1	2	3	4
1. Jungle Conservancy Fund	Rs. A. P. 4,695 9 4	Rs. A. P. 8,086 13 10	Rs. A. P. 12,793 12 2
2. Pound Fund	1,418 3 6	29,969 10 11	31,417 14 5
3. Village Service Fund	1-,126 7 10	2,24,565 8 2	2,38,692 0 0
4. Canal and Ferry Fund	11,393 6 6	4,190 6 11	15,883 13 5

Items—*continued.*	Expenditure. By Public Works Department.	By Revenue Department.	Total.	Balance at the end of the Year.
	5	6	7	8
1. Jungle Conservancy Fund	Rs. A. P. 2,126 9 6	Rs. A. P. 10,505 8 10	Rs. A. P. 12,632 2 4	Rs. A. P. 161 9 10
2. Pound Fund	..	26,842 15 10	26,842 15 10	4,574 14 7
3. Village Service Fund	..	1,80,952 3 0	1,80,952 3 0	57,739 13 0
4. Canal and Ferry Fund. ..	11,595 0 0	41 14 3	11,636 14 3	4,246 15 2

6. The subjoined abstract shows the receipts and expenditure compared with the preceding year:—

Items.	Receipts. Last Year.	Current Year.	Increase.	Decrease.	Charges. Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	11,688	8,087	..	3,601	13,070	12,632	..	438
Pound Fund	26,509	29,970	3,461	..	27,238	26,843	..	395
Village Service Fund ..	1,64,874	2,24,565	59,691	..	1,59,085	1,80,952	21,867	..
Canal and Ferry Fund ..	3,777	4,490	713	..	369	11,637	11,268	..

7. I. Jungle Conservancy Fund.—The receipts of this fund are composed of fees for cutting firewood and bamboos, seigniorage on wood, fees from charcoal burners, sale of confiscated timber, sale of soapnuts, and sundry receipts.

Vide Board's Procs., No. 2577, dated 12th Dec. 1874.

Fees on fuel and firewood cut for sale are as follow:—

	Rs. A. P.
For a man's load (50 lbs.)	0 0 4
For a bullock's load (200 lbs.)	0 1 2
For one bandy-load drawn by one pair of bullocks (1,000 lbs.) ..	0 6 0
For boat-load of 10 tons	3 8 0
Do. 20 „	7 0 0
Do. 30 „	10 8 0
Do. 40 „	14 0 0

and so on adding Rupees 3-8-0 for every 10 tons.

Fees for cutting bamboos.—For a bandy-load of 1,000 lbs. ..	1 0 0
Fees for split bamboos.—For a bandy-load of 1,000 lbs. ..	2 0 0

The seigniorage on timber is charged as follow:—

Name of Timber.	Per Bandy-load of 1,000 lbs. Rate. Rs. A. P.
Yepi	5 0 0
Margosa, Yegi	4 0 0
Sandra Billadu	3 0 0
Neruli Chettu, Batta Gadapa, Rela	2 8 0
Nerédu, Mamidi or Mango, Kunkudu or Soapnut, Chirumamidi, Dirisana or Seripa Tree, Mushty or Mushny	2 8 0

The villagers are authorized to collect fees at the above rates when timber, &c., is cut for sale.

Bond fide ryots are allowed to cut firewood for domestic purposes and unreserved kinds of wood and bamboos for agricultural and building purposes free of tax.

Board's Procs., No. 917, of 7th April 1876.

Fees for cutting for charcoal, Rupee 1 for every thousand pounds (1,000 lbs.). There are two Soapnut jungles in this district—one in Gudivada, and the other in Repalli and Bapatla taluqs.

Under the Board's Proceedings, No. 1,857, dated 23rd April 1877, the former consisting of Acres 2,680 was rented out at Rupees 2,000 per annun for ten years commencing from Fasli 1287, with the condition that the renter was to clear one-tenth part of the prickly-pear in the jungle every year. The jungles in Repalli and Bapatla taluqs are rented out annually as usual.

The collections of this fund in the year, together with an opening balance of Rupees 4,695-9-4, amounted to Rupees 12,782-7-2, of which Rupees 12,632-2-4 were spent during the year under review, leaving a balance of Rupees 150-4-10 at the close of the year.

8. Statements Nos. 3 and 4 given below exhibit the particulars of receipts and expenditure compared with the preceding year.

The following is a comparative abstract of receipts under Jungle Conservancy Fund during the official years 1876-77 and 1877-78:—

No. 3.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Tax on Fuel, Firewood, and Bamboos ..	5,002	3,153	..	(a) 1,849
2. Rent of Jungles	..	..	..	..
3. Sale of Trees	2,715	3,007	292 (b)	..
4. Fees from Charcoal Burners	96	79	..	17
5. Recoveries of Advances and Unadjusted Charges	32	..	..	32
Miscellaneous Receipts	3,843	1,848	..	(c) 1,995
Total ..	11,688	8,087	292	3,893
Net ..	..	..	..	3,606

The subjoined statement shows the charges under Jungle Conservancy Fund compared with the preceding official year:—

No. 4.

Items.	Expenditure of Last Year.	Current Year's Expenditure.				Total of Columns 4 and 6.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment.	Actual Expenditure.	Allotment.	Actual Expenditure.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes.	1,732	..	440	..	..	440	..	(d) 1,292
2. Improvement and Maintenance of Topes ..	6,030	..	1,261	..	4,099	5,360	..	(e) 630
3. Establishment	4,094	..	..	13,000	3,716	3,716	(g) ..	(f) 348
4. Miscellaneous Charges.	305	3,038	..	..	2,276	2,276	1,971	..
5. Advances made in the year	31	..	..	..	..	..	..	..
6. Cost of Supervision by Department of Public Works at 25 per cent.	480	..	425	..	..	425	..	55
7. Commission for the collection	398	..	..	..	385	385	..	13
Total ..	13,070	3,038	2,126	13,000	10,506	12,632	1,971	2,388
Net ..	..	..	..	..	..	..	..	417

(a)—The decrease is due to the permission given to ryots to cut wood of the unreserved kind, free of fee, for their houses as stated in (a), paragraph 12 of the last year's report, having been in operation throughout the year.

(b)—The small increase is due to the purchase of palmyra trees and leaves by the poorer classes whose huts were destroyed by the gale of the 19th May 1877.

(c)—The decrease of Rupees 1,995 is due to the rent of the soapnut jungle in Gudivada taluq having been credited to Land Revenue in the year under report, the land as well as the trees thereon having been rented out; but under the recent orders noted in the margin the amount has been credited to the Jungle Conservancy Fund in 1878-79.

G.O., No. 228, dated 14th February 1878.

(d)—No fresh plantations and topes have been raised by the revenue agency for want of funds.

(e)—The decrease is due to the discontinuance of a portion of the establishment for the same cause (*vide* the Budget covering letter, No. 2942, dated 17th December 1877).

(f)—The services of pygusties of soapnut jungles in Gudivada were dispensed with, as they were rented out.

(g)—Famine batta was paid during the whole of the year under report to gardeners, &c., whereas in the preceding year 1876-77 it was paid only for some months. The increase or decrease under other heads is trifling.

9. Salt Topes.—The existing two topes in the salt stations of Chinna Ganjam and Manginapudi are said not to be thriving well, and the establishment allowed for them has been dispensed with. At the other salt stations—Bantumilli and Nizampatam—no topes have been planted.

The number of Casuarina and Corakapally trees planted in the different topes in the taluqs is shown below:—

Taluqs.	Acres.	No. of Trees.
Bandar		2,387
Gudivada	8	11,000
Bezwada		2,470
Nandigama		200
Bapatla		14,144
Repalli		1,650
Sattinapalli		1,000
Vinnuconda		37
Total ..		32,888

10. No Forest Officers are employed in this district.

11. The revenue derived from scattered trees in waste tracts is as usual credited to Jungle Conservancy Fund.

12. The following table shows the area and the number of trees planted up to the end of the official year 1877-78:—

Items.	Plantations. Old. Extent.	Old. Number of Trees planted up to 1876-77.	New. Extent.	New. Number of Trees planted during 1877-78.	Number of Trees cut down, perished, or removed.
	Acs.		Acs.		
1. Jungles	579,630 — 413	Not known.	..	Not known	..
2. Fuel Reserves	84,625	537,409	8	31,635	9,966
	Acs. Cts.				
3. Village Topes	23·33	16,605	..	..	..
4. Salt Topes					
5. Nurseries	19	39,798	12·14	1,253	196

Out of the extent of 579,630 acres entered under Jungles in last year's report 413 acres have been given for cultivation in the Guntoor portion, and are deducted from the extent shown under "Old Jungles."

13. In this district some of the jungles contain timber trees, but others consist of mere brushwood. As suggested in paragraph 34 of the Board's Proceedings, No. 747, of 19th March 1878, provision will be made for a temporary Survey Establishment in the next Budget.

14. Pound Fund.—In this district there is one Gumasta on Rupees 10 for each taluq, and a clerk on Rupees 25 in the Huzur paid from this fund.

The heads of villages are ex-officio Pound-keepers. They receive and impound cattle and do all other business as laid down in the Act. They also submit monthly accounts with the collections to the taluq.

Cattle not claimed before sale are sold by the nearest Police Station Officer by public auction after the expiration of seven days from the date of notice, and the sale proceeds, *minus* the feeding charges, are remitted to the taluq. This sum is kept in deposit until three months,

and if not claimed within that period it is credited to the proper head—"POUND FUND" Agreeably to the Board's Proceedings, No. 1,662, dated 17th June 1875, the Pound-keepers are paid at 50 per cent. subject to the maximum of five rupees when the collections exceed Rupees 1-2-0 per mensem; when they are between one rupee and one rupee two annas they are paid one rupee; and when one rupee or less the entire collections are paid to them.

Vetties are paid at 12½ per cent. when the collections amount to one rupee two annas or upwards, the maximum being two rupees per mensem; but when the collections are less than one rupee two annas they get the manure only.

The remuneration of Pound-keepers and Vetties' fees are deducted in the village from the collections as they are made and the net sum only is remitted to the taluq; but in the accounts the whole transaction is shown both in the credit and debit sides, as directed in the Board's Proceedings, No. 747, dated 19th March 1878, paragraph 43.

If a claim raised for the sale proceeds of stray cattle kept under deposit is established, the sum claimed is paid to the party under the orders of the District Magistrate.

The assets of this fund are composed of "Fines on stray cattle" and "Sale proceeds of stray cattle" impounded under Act I of 1871. These amounted to Rupees 31,417-14-5 including the opening balance of Rupees 1,448-3-6, of which Rupees 26,842-15-10 were expended during the year, leaving a balance of Rupees 4,574-14-7 at the close of the year. The following Statements Nos. 5 and 6 exhibit the particulars of receipts and charges under this fund compared with those of last year.

No. V.—A Comparative Abstract of Receipts under Pound Fund during the Official Years 1876-77 and 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle under Act I of 1871, Section 12	23,754	24,141	(a) 387	..
Sale proceeds of stray cattle under Act I of 1871, Section 17	555	3,093	(b) 2,538	..
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous Receipts	2,200	2,736	(c) 536	..
Total ..	26,509	29,970	3,461	..
Net ..	..	..	3,461	..

No. VI.—Comparative Abstract of Charges under Pound Fund during 1876-77 and 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure. By Public Works Department. Allotment as Sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment as Sanctioned.	By Revenue Department. Actual Expenditure.	Total of Columns 4 and 6.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds	14,862	..	..		14,882	14,882	(d) 20	..
Charges for Construction and Repair of Pounds	871	..	..		575	575		..
Miscellaneous Charges.	2,141	..	..	26,030	2,717	2,717	(f) 576	..
Amount transferred to Experimental Farms, &c.	9,364	..	..		8,455	8,455		(e) 296
Famine Batta	..	..	..		214	214	214	(g) 902
Total ..	27,238	..	..	26,030	26,843	26,843	810	1,205
Net ..	..	..	..	..	..	..	..	395

(a) and (b)—The increase in fines and sale proceeds of stray cattle is due to people having allowed their cattle to go at large as they had neither grass nor fodder to feed them with.

(c)—The increase under this head is due to feeding charges having been collected on a greater number of cattle impounded than that in last year.

The charges (f) also increased proportionately.

(d) calls for no remark.

(e)—No repairs were required to existing pounds and only six pounds were newly constructed in the year under report against fourteen constructed in the preceding year; hence the decrease.

The number of cattle-pounds in the district at the close of the last official year was 881, and six pounds were newly constructed during the year under report; total 887.

The amount credited to Surplus Pound Fund was distributed as follows:—

	RS.	A.	P.
Government Experimental Farms	4,227	9	10
Contribution to Local Funds	4,112	5	2
Do. to Municipalities	115	4	8
Total ..	8,455	3	8

The subjoined statement shows the receipts and charges of Municipal Funds in this district for the official year 1877-78:—

Municipality.	Receipts. RS.	A.	P.	Charges. RS.	A.	P.
Masulipatam	422	0	3	250	10	8
Guntoor	152	15	6	63	14	0
Total ..	574	15	9	314	8	8

15. VILLAGE SERVICE FUND.—The receipts of this fund in the year under review amounted to Rupees 2,24,565-8-2 with an opening balance of Rupees 14,126-7-10 at the beginning of the year; total Rupees 2,38,092, out of which Rupees 1,80,952-3-0 were spent during the year, leaving a balance of Rupees 57,739-13-0 at the end of March 1877-78.

No. 7.

The following is a comparative abstract of receipts under Village Service Fund during the official years 1876-77 and 1877-78:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection of Merahs	84,374	1,09,206	24,832 (a)	..
Fee Cess under Act IV of 1864	47,469	64,613	17,144 (c)	..
Deduction from Land Revenue for payment to village servants	32,904	48,421	15,517 (d)	..
Revenue of Enfranchised Service Inams ..	3	713	710 (e)	..
Miscellaneous Receipts	124	1,612	1,488 (f)	..
Total ..	1,64,874	2,24,565	59,691	..

The subjoined is a comparative abstract of charges under Village Service Fund during the official year 1877-78:—

Items.	Last Year's Expenditure.	Current Year's Expenditure. By Public Works Department. Allotment as Sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment as Sanctioned.	By Revenue Department. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments to Village Officers	1,52,084	..	..	1,40,000	1,80,952	21,868 (*b*)	..
Miscellaneous Charges	..	..	..	..	..	..	..
Total ..	1,59,084	..	..	1,40,000	1,80,952	21,868	..

It will be observed that there is an increase in every item of receipts and charges under this head. The increase of Rupees 24,832 (*a*) under Receipts is due to the prompt collection of arrears and current kists of Land Revenue during the year under report. With the collections the charges also increased to Rupees 21,868 (*b*).

There is also an increase in fee cess under Act IV of 1864.

(*c*)—Although the Act was not formally introduced into this district, yet the fees were included in the list at one anna per rupee, and therefore that amount is shown under fee-cess collections.

As the collections increased the amount of fees (*d*) increased also.

(*e*) and (*f*)—The revenue on enfranchised and unenfranchised inams, &c., was promptly collected during the year; hence the increase.

16. Canal and Ferry Fund.—With the opening balance of Rupees 11,393-6-6 the assets of this fund amounted to Rupees 15,883-13-5. The expenditure was Rupees 11,636-14-3, leaving a balance of Rupees 4,246-15-2 at the close of the official year 1877-78.

No. 9.

The following is a comparative abstract of receipts under this fund during the official years 1876-77 and 1877-78:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees collected from navigating Canals and Rivers	3,680	4,490	810 (*a*)	..
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous	98	..	..	98 (*b*)
Total ..	3,778	4,490	810	98
Net ..	..	..	712	..

No. 10.

The subjoined is a comparative abstract of charges under Canal and Ferry Fund during the official years 1876-77 and 1877-78:—

Items	Last Year's Expenditure.	Current Year's Expenditure. By Public Works Department. Allotment.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment.	By Revenue Department. Actual Expenditure.	Total of Cols. 4 & 6	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and Repairs of Boats	303	..	9,276	3,000	..	9,276	8,973 (*c*)	..
Maintenance of Canals	..	..	..	..	..	..	..	..
Establishment	43	..	..	100	42	42	..	1
Miscellaneous	23	..	..	50	..	..	..	23
Advances during the year ..	..	..	..	..	..	..	..	..
Cost of Public Works Department Supervision	..	..	2,319	..	..	2,319	2,319 (*d*)	..
Total ..	369	..	11,595	3,150	42	11,637	11,292	24
Net ..	11,268	..	..	..	..	..	11,268	..

The increase in (*a*) is due to the higher rent for which the Bezwada Ferry was sold in the year under review, and the decrease under Miscellaneous is due to the sale of a ferry-boat in the year 1876-77.

The increase in charges, Rupees 8,973, on account of construction and repair of boats is due to certain charges incurred in 1876-77 having been debited to the fund in the year under review, as per instructions of the Accountant-General.

The increase in the cost of supervision is attributable to increase in charges.

17. In conclusion I beg to state that the figures given in this report tally with those exhibited in the accounts sent to the Accountant-General, except under Jungle Conservancy and Canal and Ferry Funds. The receipts and expenditure under these heads by Department of Public Works have only been communicated by the Controller of Public Works Accounts up to January last.

Exd. J. Wright.

NELLORE, 19th June 1878.

No. 2,453.

From J. GROSE, Esq., Collector of Nellore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operations of the several Special Local Funds in this district for the year 1877-78, together with the usual statements of receipts and charges.

2. Before reviewing the operations of the funds for the year 1877-78, I give below a statement showing the difference between the figures of the Accountant-General and those exhibited in the previous year's report as required in the Revenue Board's Circular Memorandum, No. 454, of 10th May 1878 :—

——	Balance at the beginning of the Year.		Receipts.		Total including Balance.		More.
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	43,178 12 10	43,178 12 10	46,210 6 6	46,210 6 6	89,389 3 4	89,389 3 4	...
Nanal Grass Fund ...	144 12 10	115 11 10	...	...	144 12 10	115 11 10	...
Cattle Pound Fund ...	25,317 11 4	25,317 11 4	14,732 6 1	14,732 6 1	40,040 1 5	40,040 1 5	...
Canal Fund.	— 1,686 2 10	—14,143 2 3	...	...	— 1,686 2 10	—14,143 2 3	12,456 15 5

——	Loss.	Expenditure.		More.	Less.	Balance at the close of the Year.	
		As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ..	...	77,755 13 2	77,755 13 2	...	...	11,633 6 2	11,633 6 2
Nanal Grass Fund ...	29 1 0	144 12 10	115 11 10	...	29 1 0	...	...
Cattle Pound Fund ...	...	37,623 11 11	37,623 11 11	...	...	2,416 5 6	2,416 5 6
Canal Fund..	...	...	10,055 15 7	10,055 15 7	...	— 1,686 2 10	—24,199 1 10

3. The expenditure for 1875-76 under Nanal Grass Fund amounted to Rupees 1,026 as per Progress Reports furnished by the Range Officers ; but of this only Rupees 997 were advised by the Accountant-General and adjusted in the accounts for that year ; hence the difference of Rupees 29-1-0 above shown. The expenditure exhibited under Cochrane's and Sadras Canal Fund in my report is according to the Progress Reports received from Public Works Range Officers for the last two years. The Accountant-General has not been intimating to this office the adjustment

made in his accounts of the expenditure under this head, perhaps because it is fully adjusted to the debits of the Chingleput District accounts. This was the cause for the difference under Cochrane's and Sadras Canal Fund.

4. I shall now proceed to notice the transactions of the Special Funds of the district for the year 1877-78. The subjoined is an abstract of the receipts and charges of each fund:—

Funds.	Balance brought forward from 31st March 1877.	Receipts during 1877-78.	Total.	Expenditure.		Total.	Balance on 31st March 1878.
				By R. D.	By P.W.D.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	11,633 6 2	58,110 6 8	69,743 12 10	75,152 1 4	...	75,152 1 4	— 5,408 4 6
Pound Fund ...	2,416 5 6	20,319 11 11	22,736 1 5	17,750 10 5	...	17,750 10 5	4,985 7 0
Surplus Pound Fund	...	9,000 0 0	9,000 0 0	9,000 0 0	...	9,000 0 0	...
Cochranes' and Sadras Canal Fund ...	— 24,199 1 10	...	— 24,199 1 10	...	11,740 4 3	11,740 4 3	— 35,939 6 1
Total ...	— 10,149 6 2	87,430 2 7	77,280 13 5	1,01,902 11 9	11,740 4 3	1,13,643 0 0	— 36,362 3 7

5. Jungle Conservancy Fund.—The receipts of the year under report amounted to Rupees 58,110. This together with the balance of Rupees 11,633 at the beginning of the year raised the assets of the year to Rupees 69,744. The expenditure of Rupees 75,152 in the year exceeds the receipts by Rupees 5,408. The *minus* balance will disappear when the amount realized from the sale proceeds of Sriharikota firewood now credited in the accounts of the Chingleput District is fully adjusted in those of this district.

6. The total receipts, of which the following are the particulars, show an increase of Rupees 11,900 as compared with those of the previous year. The chief increase occurs in the two items of sale proceeds of Sriharikota jungles and of Casuarinas. The large increase of Rupees 13,250 in the former is due to larger exports owing to the facilities afforded to this traffic by the canal which was open during the whole of the past year and to the larger sales effected at Madras for the purpose of relief camps, &c. The actual collections by the sale proceeds of Sriharikota firewood during the past year were Rupees 68,040; of this only Rs. 38,830 were brought to account, and Rupees 29,211 will be credited in the present year's accounts of this district. Rupees 50,448 shown as receipts under this head for 1877-78 in the following abstract include Rupees 11,618, being the portion of the collections in the previous year not brought to account in that year's accounts:—

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	2,643	1,656	...	987
Sale Proceeds of Sriharikota Jungle	37,198	50,448	13,250	...
Sale of Trees	1,807	1,142	...	665
Tax on Building Materials	564	2,858	2,291	...
Recoveries of Advances	423	165	...	258
Miscellaneous	1,453	426	...	1,027
Fee from Charcoal-burners	2,068	1,418	...	650
	54	...	...	54
Total ...	46,210	58,110	15,541	3,641
Net ...	...	...	11,900	...

7. As intimated in my report for 1876-77, the cutting operations at Sriharikota are conducted by an Assistant Overseer. The firewood thus cut is exported to Madras, where it is received and stored at the depôt established for the purpose. The sale of this firewood is conducted by an Assistant Overseer. The daily collections are paid into the Madras Salt Cotaur Treasury and adjusted in the accounts of this office on advices received from the Collector of the Chingleput District. The subjoined is an abstract showing the details of expenditure incurred on account of cutting, carting, &c., of the Sriharikota wood, and the receipts realized by sales thereof during each month in the year under report:—

Particulars of Charges.	Expenditure during 1877-78.	Sales during 1877-78.	
		Month.	Amount.
III—*Kandam.*	Rs. A. P.		Rs. A. P.
Cutting Charges	2,336 4 2	April 1877...	3,030 13 6
Carting do.	3,241 11 5	May ,, ...	2,495 15 6
Boat-hire	8,120 10 4	June ,, ...	4,497 10 3
Tonnage	2,990 8 0	July ,, ...	5,458 15 6
Importing Charges	718 13 9	August ,, ...	5,031 13 3
Establishment	4,112 4 7	September ,, ...	6,934 2 3
Miscellaneous	2,369 12 9	October ,, ...	6,231 0 0
		November ,, ..	5,819 9 0
Total ...	23,890 1 0	December ,, ...	9,653 8 6
Advance outstanding	3,592 2 0	January 1878 ...	5,841 1 0
		February ,, ...	5,909 11 6
Adjusted against	27,482 3 0	March ,, ...	7,135 10 0
Deduct advance recovered at the end of 1876-77.	6,482 3 0		
Total Expenditure in 1877-78 ...	21,000 0 0	Total ...	68,039 14 3

8. In the following abstract the expenditure from this fund is detailed and compared with the figures of the year 1876-77:—

Statement showing the actual Expenditure under several Items of Jungle Conservancy Funds and the Budget Grant thereof.

Particulars.	Budget, 1877-78.	Actual Expenditure, 1877-78.	In 1876-77	As compared with Budget.		As compared with previous Year.	
				Increase.	Decrease.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	9,912	9,733	8,455	...	179	1,278	...
Casuarinas	34,257	34,019	36,475	5,762	...	...	2,456
Palmyras	713	8	16	...	704	...	8
Avenues on Channel Banks	38	...	...	...	38	...	...
Village Topes and sinking Wells ...	9,557	2,781	3,535	...	6,776	...	754
Experimental Plantation	106	97	105	...	9	...	8
Timber and Fuel Reserve	360	...	...	...	360	...	...
Sriharikota cutting operations	36,000	21,000	25,000	...	9,000	...	4,000
Miscellaneous	5,098	7,614	2,084	2,416	...	5,480	...
Advance	...	...	1,346	...	...	...	1,346
Establishment at the Revenue Board's Office	...	...	790	...	...	...	790
Total ...	84,040	75,152	77,756	8,178	17,066	6,758	9,362
Net ...	...	...	...	...	8,888	...	2,604

9. *Superintendence.*—The expenditure under this item is Rupees 9,733-2-5 against Rupees 8,455 in the previous year; the increase of Rupees 1,278 is due to the payment of famine batta throughout the current year and to the entertainment of three woodmen from August 1877 as per Board's Proceedings, No. 12,433 of 10th September 1877.

10. *Casuarinas.*—The expenditure under this head amounted to Rupees 34,019. This is less than the previous year's charges by Rupees 2,456, but exceeded the budget grant by Rupees 5,762. No plantations were made during the year at Tummalapenta, Pakala, Koitapatam and on the East Coast Canal at Dugarazapatam; hence the decrease in the expenditure.

11. *Palmyra Plantation.*—In consequence of the prevalence of drought during the first part of the year, there was very little progress made in the Palmyra plantations. The expenditure was therefore only Rupees 8 against Rupees 16 of the previous year, and Rupees 712, the budget grant.

12. *Village Topes.*—The expenditure under this head was Rupees 2,781-6-1 against Rupees 3,534-10-9 in the past year, and against an allotment of Rupees 9,557 in the budget. Numerous works proposed were not carried out for want of water throughout the greater part of the year. The particulars of plantations up to 1877-78 are given below. Owing to the unfavorable character of the season there was no planting of any sort during the past year:—

Particulars.	Plantations.			
	Old.		New.	
	Extent in Area.	Number of Trees planted up to 1876-77.	Extent in Area.	Number of Trees planted in 1877-78.
1. Jungles	103,894	...	...	...
2. Fuel Reserves	200,970	...	...	...
3. Plantations and Channel Banks	...	249	...	...
4. Village Topes	117	5,871	...	...
5. Salt Topes	...	...	...	...
6. Nurseries	1	3,000	...	...
7. Palmyras	1,392	1,366,263	...	...
8. Casuarina Plantation	757	733,199	...	...
Total ...	307,131	2,108,582	...	...

13. During the year there was no change in the system of taxation on fuel, &c. It remained the same as described in paragraph 11 of the Board's Proceedings, dated 19th March 1878, No. 747.

14. Pound Fund.—This fund is composed of fines levied on impounded cattle under Act I of 1871 and the sale proceeds of stray and forfeited cattle. The opening balance of this fund on the 1st April 1877 was Rupees 2,416. The receipts during the year amounted to Rupees 20,320 against Rupees 14,722 in the previous year. The increase is due to the improved state of the season and to the increased extent of cultivation during the latter portion of the year. The expenditure amounted to Rupees 17,751, or Rupees 19,873 less than in the previous year. The decrease is due to the transfer of only Rupees 9,000 to the Surplus Pound Fund against Rupees 30,000 in the previous year. The balance at the end of the year to the credit of the fund amounted to Rupees 4,985. As there was no sufficient balance in favor of it, the transfer to the Surplus Pound Fund of the instalments of the last two quarters of the year under report has been postponed under Board's orders (*vide* Board's Proceedings, Miscellaneous No. 1,014, dated 28th January 1878). The following abstract shows the receipts and charges of the fund as compared with the figures of 1876-77:—

Item.	Last Year, 1876-77.	Current, 1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Balance at the commencement	25,318	2,416	...	...
Receipts.				
Fines levied on impounded cattle	12,645	18,964	6,318	...
Sale of stray cattle	2,077	1,356	...	721
Total including Balance ...	40,040	22,736	6,318	721
Net ...	...	...	5,597	...
Expenditure.				
Establishment for Pound	7,164	8,532	1,368	...
Charges for constructing and repair of Pounds.	159	212	53	...
Miscellaneous Charges	12	7	...	5
Amount transferred to Surplus Pound Fund ...	30,000	9,000	...	21,000
Do. do. to Municipal Fund	289	...	...	289
Total ...	37,624	17,751	1,421	21,294
Net ...	...	...	...	19,873
Balance at the end of the year	2,416	4,985	...	...

The number of pounds was the same as in the previous year, viz., 352.

15. Surplus Pound Fund.—In the year under report only Rupees 9,000 against 3,000 in 1876-77 were transferred from Pound Fund to this head. The decrease has already been explained. One half of the amount so transferred was duly credited to Local Fund and the other half to the Sydapet Agricultural Farms.

16. Cochrane's and Sadras Canal Fund.—As usual there were no receipts under this head so far as this district is concerned. The expenditure, as reported by the Public Works Department in their monthly Progress Report, amounted to Rupees 11,740, or Rupees 1,684 more than in 1876-77. Of this sum Rupees 6,199 were spent for maintaining the Buckingham Canal from Pulicat to Koduri backwater, and Rupees 5,541 for repairing and deepening the Cochrane's Canal.

Exd. G. Freeman.

CUDDAPAH, 8th July 1878.

No. 397.

From W. D. HORSLEY, Esq., Collector of Cuddapah, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of Special Local Funds in the district during the last official year 1877-78, accompanied by the usual Statements Nos. 1 and 2 in the prescribed forms.

2. No corrections or adjustments having been made by the Accountant-General in the figures shown in my previous year's report as balances outstanding at its close, there is no necessity for the submission of the information in the form prescribed by the Board of Revenue in their Official Memorandum, No. 454, dated 10th May last.

3. The several items of Special Funds under the management of the Board of Revenue in the district consist of the following :—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Village Service Fund.
4. Surplus Pound Fund.

4. The Statements Nos. 1 and 2 given below exhibit the gross receipts and payments under each of the four headings referred to in paragraph 3 with the balances that remained to their credit both at the commencement and at the close of the year under review.

No. 1.—STATEMENT showing the Transactions of the Special Funds during the Official Year 1877-78.

—	Balance brought forward from last Year.	Receipts during the Year.	Total.	Expenditure during the Year.			Balance at the end of the Year.
				By Rev. Dept.	By P. W. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	445 10 0	7,652 7 3	8,098 1 3	2,551 3 0	...	2,551 3 0	5,546 14 3
Cattle Pound Fund	489 13 8	5,935 10 5	6,425 8 1	5,138 11 7	...	5,138 11 7	1,286 12 6
Village Service Fund	1,332 8 9	26,000 10 9	27,333 3 6	41,478 7 9	...	41,478 7 9	—14,145 4 3
Surplus Pound Fund	...	2,600 0 0	2,600 0 0	2,600 0 0	...	2,600 0 0	...
Total ...	2,268 0 5	42,188 12 5	44,456 12 10	51,768 6 4	...	51,768 6 4	6,833 10 9 and —14,145 4 3

No. 2.—COMPARATIVE ABSTRACT of the Receipts and Expenditure under the several heads of Special Funds during the Official Year 1877-78.

—	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	3,462	7,652	4,190	...	4,840	2,551	...	2,289
Cattle Pound Fund	6,897	5,936	...	961	7,389	5,139	...	2,250
Village Service Fund	35,433	26,001	...	9,432	36,570	41,478	4,908	...
Surplus Pound Fund	3,100	2,600	...	500	3,100	2,600	...	500
Total ...	48,892	42,189	4,190	10,893	51,899	51,768	4,908	5,039

5. Jungle Conservancy Fund.—The gross receipts under this head during the official year amounted to Rupees 8,098-1-3 with an opening balance of Rupees 445-10-0, while the payments against it amounted to Rupees 2,551-3-0, leaving a closing balance of Rs. 5,546-14-3 at its close.

6. Subjoined are two Statements, Nos. 3 and 4, showing the items of receipts and disbursements appertaining to this source of revenue during the year as compared with those of the year preceding.

No. 3.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Tax on firewood and bamboos	361	15	...	346
2. Sale of trees	878	1,430	552	...
3. Fees from charcoal-burners	3	2	...	1
Miscellaneous.				
4. Fees on timber	904	209	...	695
5. Sale proceeds of palmyra trees	256	20	...	236
6. Sale of confiscated timber	25	...	...	25
7. Sale of fruits, &c., produce in Government topes ...	41	6	...	35
8. Sale of leaves, grass, &c.	9	39	30	...
9. Lease of Government tope	7	4,139	4,132	...
10. Fees on tangedu bark	664	1,760	799	...
11. Bark of trees	297			
12. Rent of jungle trees	9	8	...	1
13. Sale proceeds of timber sold in auction	8	24	16	...
Total...	3,462	7,652	5,529	1,339

7. The decrease in Items Nos. 1, 4, and 5 is attributable to famine, while the large receipts from Items Nos. 2, 9, 10, and 11 are due to the transfer of receipts from the produce of jungles to this head from Land Revenue Miscellaneous under the operation of Board's instructions contained in their Proceedings, No. 1,892, dated 12th July 1876. The other items in the statement call for no special remark.

8. Most of the topes in the tracts newly transferred to this head from Land Revenue Miscellaneous are leased out on annual rent, while others in villages are under charge of gardeners and village officers. The tax levied on wood, &c., from jungles under this head is the same as that given in paragraph 6 of the last year's report.

No. 4.—Comparative Abstract of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By the P. W. D.		By the Rev. Dept.				
		Allotment as finally sanctioned.	Actual Expenditure	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes ...	114	...	...	...	...	...	...	114
Improvement and maintenance of existing topes	3,328	...	...	...	2,401	2,401	...	927
Establishment for avenues, &c.	...	...	...	...	...	...	...	...
Miscellaneous charges	1,376	...	...	...	10	10	...	1,366
Salary of Gumastah in Madanapalli Taluq...	22	...	...	...	140	140	118	...
Total ...	4,840	...	...	...	2,551	2,551	118	2,407

9 No expenditure has been incurred in the formation of fresh topes owing to insufficient funds and to the exceptionally unfavorable season preventing new works being undertaken. The existing establishment had also to be curtailed as directed by G.O., No. 2,416, dated 31st July 1877. There is no inspecting establishment entertained on this account either in the taluqs or in the Huzoor, with the exception of a Gumastah in the taluq of Madanapalli entertained to grant licenses for bark.

Comparative Statement showing the Extent and Number of Trees in the several Topes in the District during the Official Year 1877-78.

Particulars.	Jungles.		Fuel Reserves.		Village Topes.		Nurseries.		Total.	
	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.
	Acres.		Acres.		Acres.		Acres.		Acres.	
Balance at the close of the official year 1876-77	897	107,826	...	...	24805·84	107,071	19,940	46,423	45642·84	261,320
New plantations in 1877-78	...	...	...	...	215	5,393	215	987	430	6,380
Total ...	897	107,826	...	...	25020·84	112,464	20,155	47,410	46072·84	267,700
Deduct trees destroyed during 1877-78	3	68	...	...	105	2,793	87	296	195	3,157
	894	107,758	...	...	24915·84	109,671	20,068	47,114	45877·84	264,543

10. The figures as to acreage of land and number of trees given in the above statement are only approximate, and they cannot be taken as having any approach to accuracy. Accurate information can only be given if the topes and jungles are surveyed by a special establishment.

11. Pound Fund.—The income from this fund consists of fines levied under Act I of 1871 on cattle impounded and of sums realized by the sale of cattle. This fund opened with a balance of Rupees 489-13-8 and closed with a sum of Rupees 1,286-12-6, the receipts and expenditure being Rupees 5,935-10-5 and 5,138-11-7, respectively.

The following two statements will exhibit the transactions of this fund for the period under report :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees levied on stray cattle under Act I of 1871	6,192	4,842	...	1,350
Sale proceeds of cattle	540	852	312	...
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts	165	242	77	...
Total ...	6,897	5,936	389	1,350

12. The large decrease in the item of fines on stray cattle is due to increased mortality among cattle. The decrease under the head sale proceeds of cattle may be attributed to the same cause.

COMPARATIVE ABSTRACT of the Charges under Pound Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By Rev. Dept. Allotment as finally sanctioned.	By Rev. Dept. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds	3,131	...	...	...	2,346	2,346	...	845
Charges for construction and repairs of pounds	242	...	...	...	14	14	...	228
Miscellaneous charges	156	...	...	...	179	179	23	...
Amount transferred to Surplus Pound Fund.	3,100	...	...	...	2,600	2,600	...	500
Advances made in the year	...	...	...	...	...	...	...	...
Total ...	7,389	...	...	...	5,139	5,139	23	2,273

13. The decrease in the expenditure on account of establishment is chiefly due to less receipts from fines. The pounds are under the management of the Village Reddies, who take from the gross receipts of each month the remuneration payable to them and remit the balance for credit in the taluk accounts, where credit is given for the whole collection, while the amount detained by the pound-keepers as their remuneration is charged off in the accounts. The decrease of expenditure on account of repairs of pounds arises from the large expenditure on this account last year rendering repairs this year unnecessary. The slight increase i miscellaneous charges, which consist of costs incurred for the feeding of cattle impounded, is owing to the inability of owners to reclaim their cattle from poverty.

14. The figures in the margin show the number of pounds that were in existence both at the commencement and close of the year under report, as well as any increase or decrease in their number during its currency. The decrease in the number is due to pounds abolished as not being required.

Number of pounds maintained at close of the year 1876-77	313
Deduct number abolished during the year	3
Remaining ...	310
Number of pounds newly constructed in 1877-78	...
	310

15. VILLAGE SERVICE FUND.—The following two statements exhibit the transactions of the Village Service Fund:—

COMPARATIVE ABSTRACT of the Receipts under Village Service Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collections of marahs	...	...	...	...
Cess under Act IV of 1864	...	...	...	...
Deductions from Land Revenue beriz for payment of Village Establishment	654	409	...	245
Collections from Village Inams for offices vacant	5,552	3,889	...	1,663
Collections on Jungle Kattubadi Inams	29,205	20,226	...	8,979
Miscellaneous	22	1,477	1,455	...
Total ...	35,433	26,001	1,455	10,887

COMPARATIVE ABSTRACT of the Charges under Village Service Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By Rev. Dept. Allotment as finally sanctioned.	By Rev. Dept. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	27,112	...	...	...	14,599	14,599	...	12,513
Do. to Jangi Kattubadies	9,458	...	...	...	26,879	26,879	17,421	...
Miscellaneous	...	...	...	...	...	...	...	...
Total ...	36,570	...	...	...	41,478	41,478	17,421	12,513

This fund opened with a balance of Rupees 1,332-8-9 and closed with a *minus* balance of Rupees 14,145-4-3, the receipts and disbursements being Rupees 26,000-10-9 and 41,478-7-9. The receipts are from quit-rents on Jangi Kattubadi Inams, while the large expenditure is the payment of salaries of village servants and of ghaut taliaries constituted under G.O., No. 2,012, dated 2nd October 1876.

16. The Village Cess Act IV of 1864 has not been introduced into this district, and it is in contemplation to introduce it after the new settlement rates have been introduced.

17. SURPLUS POUND FUND.—The following two statements exhibit the transactions of the Surplus Pound Fund:—

COMPARATIVE ABSTRACT of the Receipts under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	3,100	2,600	...	500
Miscellaneous	...	...	...	...
Total ...	3,100	2,600	...	500

COMPARATIVE ABSTRACT of the Charges under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Expenditure during last Year.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By Rev. Dept. Allotment as finally sanctioned.	By Rev. Dept. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount credited to the Local Funds... ...	1,550	...	...	...	1,300	1,300	...	250
Do. transferred to other districts on account of Experimental Farm at Sydapett	1,550	...	...	....	1,300	1,300	...	250
Total ...	3,100	...	...	...	2,600	2,600	...	500

The receipts and expenditure are short by Rupees 500 as compared with those of last year.

18. As directed in G.O., No. 2,002, dated 16th June last, the annexed is a statement showing the transactions of the several pounds within the limits of the Cuddapah Municipality during the year under report.

STATEMENT showing the Receipts and Disbursements of the Pounds in the Municipality of Cuddapah from 1st April 1877 to 31st March 1878.

Names of Stations where Pounds have been established.	Collections in each Pound.	Pound-keeper on Pay or Commission.	Feeding Charges.	Contingent Charges.	Refunds to Owners of Cattle impounded and sold.	Total.	Balance credited to Municipal Fund.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Nagarazapett	93 14 0	64 11 0	3 2 3	0 1 8	7 8 0	75 6 11	...
Masapett	178 15 0	76 5 0	1 6 0	0 6 0	9 14 0	87 15 0	...
Agady	97 8 0	73 10 0	...	...	...	73 10 0	...
Total ...	370 0 0	214 10 0	4 8 3	0 7 8	17 6 0	236 15 11	133 0 1

19. The surplus of this fund has not been distributed in equal proportions to the Municipality and to the Experimental Farm at Sydapett. Recoveries will be made on account of the last two years in communication with the Municipality, and steps will be taken for the equal distribution of the surplus of the Pound Fund within the Municipality for the future.

Rxd. A. F. Goodall.

BELLARY, 27th May 1878.

No. 173.

From H. P. GORDON, Esq., Acting Collector of Bellary, to C. A. GALTON, Esq., Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of the Special Funds of this district during the official year 1877-78, together with the prescribed Statements Nos. 1 and 2.

2. The Special Funds in this district under the management of the Board of Revenue are the following:—

I. Jungle Conservancy Fund.
II. Pound Fund.
III. Endowment Fund.
IV. Village Service Fund.
V. Munro Chuttrum Dispensary Fund.
VI. Surplus Pound Fund.

3. Statements Nos. I and II given below show the transactions of these funds during the year:—

No. I.—Abstract showing the transactions of the Special Funds during the Official Year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure.			Balance.
				By D. P. W.	By Revenue Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	209 3 9	1,092 0 6	1,301 4 3	..	3,716 1 5	3,716 1 5	2,414 13 2
Pound Fund ..	1,589 12 7	8,440 8 3	10,030 4 10	..	9,080 13 2	9,080 13 2	949 7 8
Endowment Fund ..	3,284 4 7	2,045 0 0	5,329 4 7	..	2,080 12 6	2,080 12 6	3,248 8 1
Village Service Fund	29,058 8 2	1,112 2 10	30,170 11 0	..	1,459 11 7	1,459 11 7	28,710 15 5
Munro Chuttrum Dispensary Fund ..	1,190 0 6	2,322 8 4	3,512 8 10	..	2,385 7 8	2,385 7 8	1,127 1 2
Surplus Pound do.	..	3,562 2 8	3,562 2 8	..	3,562 2 8	3,562 2 8	..

No. II.—Comparative Abstract of the Receipts and Expenditure under the several heads of Special Funds during the Official Year 1877-78.

Items.	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs	Rs. A. P.
Jungle Conservancy Fund ..	2,451 10 10	1,092 0 6	..	1,359 10 4	4,428 6 0	3,716 1 5	..	712 4 7
Pound Fund ..	14,967 12 5	8,440 8 3	..	6,527 4 2	14,533 11 3	9,080 13 2	..	5,452 14 1
Endowment Fund.	2,050 0 0	2,045 0 0	..	5 0 0	3,968 8 6	2,080 12 6	..	1,887 12 0
Village Service Fund	2,823 14 5	1,112 2 10	..	1,711 11 7	2,003 1 2	1,459 11 7	..	543 5 7
Munro Chuttrum Dispensary Fund	2,844 13 5	2,322 8 4	..	522 5 1	2,447 2 1	2,385 7 8	..	61 10 5
Surplus Pound Fund	7,095 4 8	3,562 2 8	..	3,533 2 0	7,095 4 8	3,562 2 8	..	3,533 2 0

4. JUNGLE CONSERVANCY FUND.—The total assets under this fund amounted to Rupees 1,301-4-3, of which a sum of Rupees 209-3-9 was the balance unexpended at the end of the previous year. The expenditure during the year under report was Rupees 3,716-1-5, leaving a deficit balance of Rupees 2,414-13-2 at its close.

5. The subjoined Statements III and IV show the particulars of receipts and charges under this fund during the year as compared with the figures of the year preceding :—

No. III.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.
Tax on Fuel, Firewood, and Bamboos	329 1 6	57 1 0	..	272 0 6
Rent of Jungles	241 7 11	2 6 0	..	239 1 11
Sale of Trees	1,534 1 4	1,000 1 10	..	533 15 6
Fees from Charcoal Burners ..	286 4 4	14 14 8	..	271 5 8
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous Receipts.. ..	60 11 9	17 9 0	..	43 2 9
Total ..	2,451 10 10	1,092 0 6	..	1,359 10 4
Net ..	..	..	..	1,359 10 4

No. IV.—Comparative Abstract of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure. By D. P. W. Allotment as finally sanctioned.	By D. P. W. Actual Expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.
Formation of fresh plantations and topes	..	..	..		..	..	..	..
Improvement and maintenance of topes	1,331 3 2	..	..		3,696 1 5	3,696 1 5	..	633 1 9
Establishment	..	..	..		..	..	..	..
Miscellaneous Charges ..	12 4 0	..	..		5 0 0	5 0 0	..	7 4 0
Advances made in the current year	..	..	..		15 0 0	15 0 0	15	..
Cost of supervision by Public Works Department, at 10 per cent	..	..	..	5,210	..	..	..	..
Commission paid not exceeding 20 per cent. on collection	15 14 10	..	..		..	..	..	45 14 10
Cost of Controlling Establishment in the Revenue Board's Office for 1876-77.	38 0 0	..	..		..	..	..	38 0 0
Total ..	4,428 6 0	..	..	5,210	3,716 1 5	3,716 1 5	15	727 4 7
Net ..	..	..	..	..	..	..	..	712 4 7

6. The receipts exhibit a net decrease of Rupees 1,359-10-4, of which the deficit under "Tax on Fuel, &c.," is attributable to the temporary suspension of the collection of seigniorage on firewood during the prevalence of famine in this district (*vide* G.O., No. 757, dated the 21st February 1877). The falling off of Rupees 533-15-0 under "Sale of Trees" is due to the fact that a larger amount was realized by the sale of "dry trees" on the banks of tanks, &c., in the preceding year than in the year under report. The decrease under "Rent of Jungles," "Fees from Charcoal Burners," and "Miscellaneous Receipts," is owing to the villages being deserted on account of the prevalent famine. The information as to the statistics of acreage and the number of trees in jungles and plantations, &c., called for in paragraph 3 of the Board's Circular Memorandum, No. 723, dated 28th April 1877, will be submitted on receipt of the same from the Divisional Officers who have been called upon to expedite its despatch.

7. The expenditure, as already stated, amounts to Rupees 3,716-1-5 against an allotment of Rupees 5,210. It will be observed that the decrease is chiefly due to the services of certain watchmen and coolies having been dispensed with owing to the trees in some plantations needing supervision no longer. Another cause for the decrease is to be found in the fact that the amount proposed for expenditure in the Bellary taluq could not wholly be utilized during the year.

8. Pound Fund.—The income of this fund is derived chiefly from fines imposed upon impounded cattle under Act I of 1871. The receipts amount to Rupees 8,440-8-3, which with the previous year's balance of Rupees 1,589-12-7 make up a total of Rupees 10,030-4-10. The expenditure amounts to Rupees 9,080-13-2 including the transfer of Rupees 3,562-2-8 to "Surplus Pound Fund," under the instructions contained in the Revenue Board's Proceedings, No. 506, dated 27th March 1872. The balance left at the end of the year was Rupees 949-7-8.

9. The transactions under this fund will be more fully seen from the annexed statements :—

No. VII.—Comparative Abstract of the Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.
Fines levied on stray cattle under Section 12, Act III of 1857	11,999 4 9	6,788 0 3	..	5,211 4 6
Sale proceeds of stray cattle under Section 12, Act III of 1857	2,923 15 5	1,641 12 6	..	1,282 2 11
Recoveries, Advances, and Unadjusted Expenditure	..	..	..	..
Miscellaneous Receipts	44 8 3	10 11 6	..	33 12 9
Total ..	14,967 12 5	8,440 8 3	..	6,527 4 2
Net ..	..	..	..	6,527 4 2

No. VIII.—Comparative Abstract of the Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.
Establishment for Pounds	7,110 13 7	..	..	..	*5,424 14 6	5,424 14 6	..	1,685 15 1
Charges for construction and repair of Pounds	253 6 0	..	..	..	74 5 0	74 5 0	..	179 1 0
Miscellaneous Charges.	74 3 0	..	..	..	†19 7 0	19 7 0	..	54 12 0
Amount transferred to Surplus Pound Fund.	7,095 4 8	..	..	..	3,562 2 8	3,562 2 8	..	3,533 2 0
Total ..	14,533 11 3	..	..	2,955	9,080 13 2	9,080 13 2	..	5,452 14 1
Net ..	..	..	..	..	..	..	..	5,452 14 1

* Mooradies .. .. Rs. 1,613 0 7
Watching Peons 25 5 0
Sweepers 256 1 6
Commission to Pound-keepers 3,249 4 2
Famine Batta 281 3 3
Total .. 5,424 14 6

† Feeding Charges .. .. Rs. 3 8 0
Contingent Charges 0 6 0
Refund to owners of cattle 15 9 0
Total .. 19 7 0

10. From Statement No. 7, it will be observed that the income during the year shows a decrease of Rupees 6,527-4-2. This is attributable to the loss of cattle in the district by the present distress.

11. The charges on the fund for the year exhibit a falling off of Rupees 5,452-14-1. This is due to the small amount of the payments of commission made to Pound-keepers, &c., and to the smallness of the sum transferred to the "Surplus Pound Fund."

Pound-keepers in sending their remittance lists with their monthly accounts to the taluqs deduct their pay for the preceding month, and remit the balance to the treasury. The Taluq officer after satisfying himself of the correctness of the deduction with reference to the Baraward lists brings the entire collection of the pound to the credit of, and exhibit the deduction as a debit in, the accounts against the Pound Fund. The Pound-keepers send with their remittance lists a receipt for their pay, and this is forwarded to the Huzur with the Baraward in support of the debit.

12. The information regarding the number of pounds maintained up to the close of the previous year and the number newly established will be furnished as soon as information regarding the same is received from the Divisional Officers who have been called upon to expedite its submission.

13. The annexed statement shows the receipts and charges of the several Municipal Pounds (*vide* Revenue Board's Proceedings, Miscellaneous No. 3036, dated 27th June 1877, communicating G O., Miscellaneous No. 2,002, of 16th idem) :—

No. VIII-B.—Statement showing the Receipts and Charges of the Pounds appertaining to the several Municipalities in the District of Bellary for 1877-78.

Municipalities.	Receipts.	Charges.
	Rs. A. P.	Rs. A. P.
Bellary	383 13 11	305 14 6
Adoni	56 4 0	46 1 6
Gooty	72 4 0	51 11 0
Anantapore	51 10 0	26 4 0
Total ..	563 15 11	429 15 0

14. Endowment Fund.—This item is composed of fixed grants paid by Government in support of the Munro Chuttrum at Gooty, which is under the management of Government. The receipts amount to Rupees 2,045 which with the sum of Rupees 3,284-4-7, the balance at the end of the previous year, make the total assets to amount to Rupees 5,329-4-7 including the Government grant of Rupees 2,045. Out of this there was an expenditure of Rupees 2,080-12-6, and the balance left at the close of the year was Rupees 3,248-8-1.

15. The following table shows the transactions of this fund as compared with those of the preceding year :—

No. IX.—Comparative Abstract of the Receipts under Endowment Fund during the Official Year 1877-78.

Item.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government. .	2,050	2,045	..	5
Revenue derived from Inams, &c. ..	..	..	..	..
Miscellaneous Receipts	..	..	..	..
Total ..	2,050	2,045	..	5
Net ..	..	..	..	5

Annual Medical Report of the Civil Dispensary, Ghooty, for the Year ending 31st March 1878.

—	1876-77, In-Patients.	1876-77, Out-Patients.	1877-78, In-Patients.	1877-78, Out-Patients.
Remained 31st March	2	47	16	39
Admitted in the year	146	1,610	550	2,306
Total ..	148	1,657	566	2,345
Discharged cured	85	1,563	381	2,263
Do. relieved	7	46	14	40
Do. no better	..	..	..	1
Do. absent	..	2	1	1
Died	40	7	146	..
Remaining 31st March	16	39	24	40
Average daily sick for year	6·25	35·42	31·63	47

I. General observations bearing upon the climate, atmospheric phenomena, their influence on the public state of health, presence or otherwise of epidemic disease.

The hot weather set in about the beginning of March, and continued up till June, when the south-west monsoon set in and lowered the temperature.

The public health suffered a good deal from malarious fevers and cholera; there were also a few cases of small-pox and measles at the commencement of the official year.

II. A detailed narrative of any epidemic disease which may have existed during the year from its first appearance until its subsidence, and whether influenced in its origin or progress by atmospheric changes.

The first case of cholera during the year under report was admitted on the 1st April, and the last on the 14th September; this was a continuation of the epidemic of 1876-77. The type of fever which prevailed during the year was the ordinary ague; the disease when properly attended to from the onset was easily controlled by quinine, all neglected cases assumed a low typhoid type, and ultimately proved fatal.

III. *Sanitation.*—The sanitary condition of the town is fair; a good deal yet remains to be done to get the place in an efficient state of sanitation.

IV. *Vaccination.*—Forty-eight subjects were vaccinated during the year in the town by the Local Fund Vaccinator, of which number forty were successful, seven unsuccessful, and one unknown. It is to be hoped that, ere long, the finances of the Municipality will permit the entertainment of a Vaccinator for the town.

V. *General Remarks.*—A large number of the admissions have been from Famine diarrhœa, dysentery, dropsy, and ulcers; and the large mortality was due from the fact of the patients having been brought to hospital when they were in a hopeless condition.

Ghooty,
1st *April* 1878.

(Signed) S. E. CARRAPIETT,
Assistant Apothecary,
in Medical Charge Civil Dispensary.

KURNOOL, 12th July 1878.

No. 269.

From C. S. CROLE, Esq., Acting Collector of Kurnool, to the Acting Secretary to the Board of Revenue.

I HAVE the honor to submit the report on the transactions of Special Funds in the district for the year 1877-78, together with the usual statements.

2. The Special Funds in this district under the management of the Board of Revenue consist of the following heads :—

I.—Jungle Conservancy Fund.
II.—Pound Fund.
III.—Endowment Fund.
IV.—Village Service Fund.
V.—Surplus Pound Fund.

3. The subjoined statement in the form prescribed by the Board of Revenue in their Circular Memorandum, No. 454, dated the 10th May 1878, shows the transactions of the different items of Special Funds during 1876-77 as audited by the Accountant-General and compared with the figures given in the report for that year.

For 1876-77.

Heads.	Balance at the beginning of the year 1876-77.		Receipts during the year.		Total including balance.		More.	Less.	Expenditure during the year.		More.	Less.	Balance at the close of the year.	
	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.			As per Account-ant-General's Statement.	As per Report.			As per Account-General's Statement.	As per Report.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	2,229 5 5	1,871 5 5	2,268 11 1	2,268 11 1	4,497 0 6	4,140 0 6	357 0 0	...	6,593 15 3	5,714 10 3	879 5 0	...	2,096 14 9	1,574 9 9
Pound Fund	1,533 14 5	1,533 14 5												
Endowment Fund ...	...	...	6,417 10 4	6,417 10 4	7,951 8 9	7,951 8 9	...	...	7,353 15 6	7,353 15 6	...	...	597 9 3	597 9 3
			360 0 0	360 0 0	360 0 0	360 0 0	...	...	360 0 0	360 0 0	...	...	...	...
Village Service Fund.	1,67,181 4 0	1,67,181 4 0	1,83,770 14 8	1,83,481 13 3	3,50,952 2 8	3,50,663 1 3	289 1 5	...	4,03,203 5 7	4,02,246 5 6	957 0 1	...	52,251 2 11	51,583 4 3
Surplus Pound Fund ...	...	...	5,061 8 0	5,061 8 0	5,061 8 0	5,061 8 0	...	...	5,061 8 0	5,061 8 0	...	...	...	...
Canal Ferry Fund ...	56 0 0	56 0 0	...	...	56 0 0	56 0 0	...	...	...	...	...	...	56 0 0	56 0 0

4. Jungle Conservancy Fund.—Rupees 357 is the difference in the opening balances and is due to the non-adjustment of the amount expended in 1875-76 till after the close of that year.

5. The difference of Rupees 875-5-0 under expenditure is due to the adjustment of Rupees 357 above mentioned in 1876-77 and to the inclusion of the cost of Public Works Establishment and Supervision in the figures furnished by the Accountant-General. The difference under Village Service Fund is due to the adjustment made by the Examiner of Public Works Accounts and to the inclusion by him of the cost of Public Works Establishment and Supervision.

6. The following statements in prescribed Forms Nos. 1 and 2 show the transactions of the different Funds during the year under report :—

No. 1.—Abstract showing the Transactions of Special Funds during the official year 1877-78.

Items.	Balance at the beginning of the year.	Receipts.	Total.	Expenditure		Balance.
				By P. W. D.	By R. D.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	2,096 14 9	1,452 2 9	644 12 0 7	...	2,838 6 8	2,838 6 8	3,483 2 8
Pound Fund ...	597 9 3	6,565 1 4	7,182 10 7	...	2,631 6 7	2,631 6 7	4,551 4 0
Surplus Pound Fund ...	...	...	...	...	...	...	...
Endowment Fund ...	...	360 0 0	360 0 0	...	360 0 0	360 0 0	...
Village Service Fund ...	52,251 2 11	4,51,314 11 9	3,69,003 8 10	...	3,80,372 5 3	3,80,372 5 3	11,308 12 5
Total ...	53,750 8 5	4,59,711 15 10	3,75,951 7 5	...	3,86,202 2 6	3,86,202 2 6	10,240 11 1

No. 2.—Comparative Abstract of Receipts and Expenditure under the several heads of the Special Funds during the official year 1877-78.

Items.	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	2,269	1,752	...	517	6,504	2,838	...	3,755
Pound Fund	6,418	6,585	167	...	7,354	2,631	...	4,723
Surplus Pound Fund ...	5,061	...	...	5,061	5,061	...	...	5,061
Endowment Fund ...	360	360	...	...	360	360	...	...
Village Service Fund ...	1,83,771	4,21,315	2,37,544	...	4,03,203	3,80,372	...	22,831
Total ...	1,97,879	4,29,712	2,37,711	5,578	4,22,572	3,86,201	...	36,371

7. Jungle Conservancy Fund.—The statements Nos. 3 and 4 annexed hereunder show the particulars of receipts and charges under this Fund during the year under report as compared with those of the previous year :—

No. 3.—Comparative Statement of Receipts under the Jungle Conservancy Fund during the official year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	50	19	...	31
Seigniorage on wood	274	81	...	193
Sale of confiscated timber	39	63	24	...
Rent of jungles	...	1,295	477	...
Sale of trees and rent of trees	808	...	...	8
Fees from charcoal-burners	8	4	...	4
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts	1,090	...	501	1,086
Total ...	2,269	1,452	...	817
Net ...	...	...	...	...

No. 4.—Comparative Abstract of Charges under the Jungle Conservancy Fund during the official year 1877-78.

Items.	Last year's Expenditure.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	...	...	...	...	...	...	...	...
Improvement and maintenance of topes	6,436	...	...	4,448	2,778	2,778	...	3,703
Commission for collections ...	...	...	...	...	...	...	...	...
Establishment of nurseries ...	63	...	...	...	60	60	...	8
Miscellaneous charges ...	40	...	...	...	32	...	...	40
Advances made in the year ...	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department.	...	...	...	...	...	...	...	...
Total ...	6,594	...	...	4,480	2,838	2,838	...	3,756

8. From the above, it will appear that there is a net decrease of Rupees 817 under receipts. The decrease chiefly occurs in the item "Miscellaneous." This is owing to the non-receipt of sanction for the usual contribution from the Surplus Pound Fund till after the close of the official year.

9. *Sale of trees and rent of trees.*—Rupees 1,285 were realized under this head partly by the sale of scattered trees in unoccupied fields and partly by the sale of palm trees at 12 Annas a tree and renting of palm fruits and leaves. A license tax of 4 Annas a bandy-load is charged on firewood and 1 Rupee on jungle wood.

10. As usual all the agricultural classes were allowed firewood free of charge for domestic use or manufacture of the produce of their fields. The quantity required is determined by the Reddy who grants free passes with reference to the extent of the ryots' holdings and to their requirements.

11. The other items of receipts call for no particular remarks.

12. At the beginning of the year the Fund was in debt to the amount of Rupees 2,097. Every effort was therefore made to reduce the expenditure and confine it to the watering of topes where it was absolutely necessary.

13. The amount actually spent was Rupees 2,838 against an allotment of Rupees 4,480. To meet this expenditure, the amount available was only Rupees 1,452, so that the Fund was in debt at the end of the year to the extent of Rupees 3,483. A contribution sufficient to clear the debt has since been sanctioned by Government from Surplus Pound Fund (*vide* G.O., dated the 14th March 1878, No. 398, received in this office on the 6th April 1878).

	Plantations.							
	Old.				New.			
	Extent.	No. of Trees planted up to 1876-77.	No. of Trees planted up to 1877-78.	Total.	Extent.	No. of Trees planted up to 1876-77.	No. of Trees planted up to 1877-78.	Total.
Village Topes	201·70	13,205	42	13,247	...	...	...	...
Nurseries	0·52	636	...	636	...	...	...	...

Ninety-one trees were dried up and forty-two trees planted in the year under report.

14. Pound Fund.—The income under this head consists chiefly of fines levied on stray cattle under Act I of 1871, and the sale proceeds of cattle sold on account of the non-payment of the pound dues or non-appearance of claimants. The receipts including the balance amounted to Rupees 7,182-10-7, the expenditure to Rupees 2,631-6-7, leaving a closing balance of Rupees 4,551-4-0.

15. The transactions of this fund are shown in the following Abstracts Nos. 5 and 6.

No. 5.—Abstract of Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	5,840	5,040	...	800
Sale proceeds of stray cattle	548	1,545	997	...
Recoveries of advances and unadjusted expenditure.	...	...	...	...
Miscellaneous receipts	30	...	...	30
Total ...	6,418	6,585	997	830
Net ...	...	...	167	...

No. 6.—Comparative Abstract of Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds	770	...	...	...	771	848	78	...
Famine Batta	...	...	...	...	77			
Commission to Pound-keepers	1,423	...	...		1,775	1,775	352	...
Constructing and repairing Pounds	91	...	...	9,600	8	8	...	83
Amount transferred to Surplus Pound Fund...	5,061	...	...		...	...	...	5,061
Miscellaneous charges ...	9	...	...		...	...	...	9
Total	7,354	...	...	9,600	2,631	2,631	430	5,153
Net ...	...	...	...	...	...	...	...	4,723

16. From these statements it will be seen that the total receipts as compared with the previous year shows a slight increase of Rupees 167. The increase occurs in the item of "sale proceeds of stray and forfeited cattle." The expenditure shows a decrease of Rupees 4,723. This is owing to the usual transfer of surplus balance to the Surplus Pound Fund not being made in the year under report in expectation that a portion of it will be ordered to be transferred to the Jungle Conservancy Fund.

17. *Establishment of Pounds.*—The slight increase in this item was owing to the payment of famine batta to Pound Gumastahs.

18. *Commission to Pound-keepers.*—The rate of remuneration allowed to pound-keepers in this district is 50 per cent. on the fees realized, the maximum being Rupees 5 and minimum Rupee 1. This fee the pound-keepers are allowed to pay themselves out of the collections of the month, and they remit the balance only to the treasury, showing the commission as a deduction in the remittance list. But the receipts are credited in full in the accounts and payments charged *per contra*.

19. The following table gives the information called for in paragraph 6 of the Board's Official Memorandum, No. 1,158, dated 20th July 1876 :—

Number of pounds maintained up to the close of the previous year ...		250
Do.	abolished in the year under report	0
		250
Do.	constructed during the year	0
	Total ...	250

20. Surplus Pound Fund.—There were no transactions under this head owing to the non-transfer of funds from Pound Fund for reasons given in paragraph 8 *supra*.

21. Endowment Fund.—This fund consists of the usual allowance of 360 Rupees by the Government out of a lapsed pension of a Kurnool Yeomiadar for feeding indigent persons in Kurnool and the whole of the amount was spent.

22. The following table shows the transactions of this fund compared with those of the previous year :—

Comparative Abstract of Receipts under Endowment Fund during the Official year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government ...	360	360	...	...
Revenue derived from Inams	...	...	...	...
Miscellaneous Receipts	...	...	...	...
Total ...	360	360	...	...

Comparative Abstract of Charges under Endowment Fund during the Official Year 1877-78.

Items.	Last year's Expenditure.	Current Year's Expenditure. By P. W. D. Allotment finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment... ...	...	...	...	...	...	...	...	...
Cost of feeding indigent persons ...	360	...	...	360	360	360	...	...
Total...	360	...	...	360	360	360	...	...

23. Village Service Fund.—This fund consists of land-cess collected under Act IV of 1864 at 10 Pies in the rupee and of the quit-rent on enfranchised Inams.

24. The opening balance was a debit balance of Rupees 52,251. The actual receipts amounted to Rupees 2,24,908, or Rupees 41,137 more than the amount of the previous year. This increase was partly due to collections on account of the large arrears outstanding at the close of the official year 1876-77 and the more favorable character of the season than in the previous year.

25. The amount thus available for expenditure was Rupees 1,72,657. But the amount expended was Rupees 3,80,372, or Rupees 2,07,715 more than the assets. To meet this difiect Promissory Notes for two lakhs, being a portion of the invested capital, were sold by the Accountant-General at Madras and fetched Rupees 1,96,407, which was credited to this fund. The debit balance was thus reduced to Rupees 11,309 at the close of the year.

26. *Expenditure*.—As compared with 1876-77, there was a net decrease of Rupees 22,831 under this head. This is due to the withdrawal of grant of Rupees 12,000 hitherto made to Local Funds for elementary schools, to the pay of village servants for February not having been fully paid before the end of March, and to the expenditure incurred in previous year for constructing model village chavadies not recurring in the year under report.

Comparative Abstract of the Receipts under Village Service Fund during the Year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Meras	...	...	...	...
Free cess under Act IV of 1864	71,491	75,710	4,219	...
Revenue of enfranchised Inams	85,441	1,31,094	45,653	...
Miscellaneous Receipts	{26,550 / 289}	18,104	...	8,735
Sale proceeds of Promissory Notes...	...	1,96,407	1,96,407	...
Total...	1,83,771	4,21,315	2,46,279	8,735
Net...	...	...	2,37,544	...

Comparative Abstract of Charges under Village Service Fund during the Official Year 1877-78.

Items.	Last year's Expenditure.	Current Year's Expenditure. By P. W. D. Allotment finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	3,88,291	...	...	{ 4,66,840 }	3,80,016	3,80,016	...	8,275
Miscellaneous	14,912	...	...		356	356	...	14,556
Total ...	4,03,203	...	...	4,66,840	3,80,372	3,80,372	...	22,831

Exd. A. Grubert.

SYDAPET, *4th July* 1878.

No. 33.

From J. F. PRICE, Esq., Acting Collector of the Chingleput District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I have the honor to submit my report on the operations of the Special Local Funds for the year 1877-78, accompanied by the prescribed statements.

2. The Special Funds in this district consist of the following heads :—

(1.) Jungle Conservancy Fund.
(2.) Cattle Pound Fund.
(3.) Village Service Fund.
(4.) Cochrane's and Sadras Canal Fund.

3. As directed in the Board's Circular Memorandum, dated 10th May 1878, No. 454, I beg to annex a statement showing the difference between the figures entered in the previous year's report and those communicated by the Accountant-General subsequent to its submission.

Funds.	Balance at the beginning of the Year 1876-77.		Receipts.		Total including Balance.		More.	Less.	Expenditure.		More.	Less.	Balance at the close of the Year.	
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ..	2,402	2,402	7,764	7,764	10,166	10,166	..	..	6,817	7,814	..	997	3,349	2,352
2. Cattle Pound Fund.	1,382	1,382	7,282	7,282	8,664	8,664	..	..	7,763	7,763	..	..	901	901
3. Village Service Fund	2,032	2,032	13,360	13,360	15,392	15,392	..	..	11,566	10,569	997	..	3,826	4,823
4. Cochrane's and Sadras Canal Fund	3,962	3,962	36,362	36,362	40,324	40,324	..	..	33,247	33,880	..	633	7,077	6,444

4. Item No. 2 requires no explanation. Items Nos. 1 and 3.—A sum of Rupees 1,000, which was expended in part for Mayyur Firewood Plantation and which should have been properly, as shown in the report, debited to the Jungle Conservancy Fund, was erroneously charged in the Treasury Accounts to the Village Service Fund, and a charge of Rupees 3 on the latter was likewise debited to the former. There is thus in the Accountant-General's statement an over-debit to the latter fund of Rupees 997 appertaining to the former and this accounts for the variations in the closing balances of the two funds. A Memorandum of alterations was duly furnished to the Accountant-General and the necessary adjustment, which, through an oversight, was not made in 1877-78, will be effected in the accounts of this year. The difference in the balance against Item No. 4 was explained in my predecessor's letter, No. 55, dated 11th February 1878.

5. The subjoined Abstract No. 1 shows the receipts and charges of the several funds, and in No. 2 comparison is made of the transactions in 1876-77 and 1877-78 appertaining to them :—

Abstract showing the transactions of the Special Funds during 1874-75.

Funds.	Balance brought forward.	Receipts during the Year.	Total.	Expenditure during the Year			Balance at the end of the Year.
				By Revenue Dept.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund..	2,352 7 9	4,680 9 10	7,033 1 7	6,705 0 2	..	6,705 0 2	329 1 5
2. Cattle Pound Fund ..	991 12 7	8,344 10 8	9,846 7 3	8,539 5 2	..	8,539 5 2	1,307 2 1
3. Village Service Fund ..	1,822 6 8	4,347 11 11	9,170 5 7	1,611 11 1	..	1,611 11 1	7,558 10 6
4. Cochrane's and Sadras Fund.	7,076 13 0	29,700 4 8	36,777 1 8	3,585 11 5	972 5 10	4,558 1 3	32,215 0 5
Total ..	15,153 8 0	47,673 8 1	62,827 0 1	20,441 11 10	972 5 10	21,414 1 8	41,412 14 5

Comparative Abstract of the Receipts and Charges under the several heads of Special Funds.

Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund..	7,764	4,681	..	3,083	7,814	6,705	..	1,109
2. Cattle Pound Fund	7,283	8,945	1,662	..	7,763	8,539	776	..
3. Village Service Fund ..	13,369	4,348	..	9,012	10,563	1,612	..	8,957
4. Cochrane's and Sadras Canal Fund	36,362	29,700	..	6,662	53,880	4,558	..	29,322
Total ..	64,769	47,674	1,662	18,757	80,026	21,414	776	39,388
Net ..	..	..	..	17,095	..	..	..	38,612

6. Jungle Conservancy Fund.—The balance in favor of this fund at the beginning of the year was Rupees 2,352 and the receipts during the year amounted to Rupees 4,681, making a total of Rupees 7,033. The total expenditure was Rupees 6,705, leaving a balance at the close of the year of Rupees 328.

7. The annexed Statements (3 and 4) give particulars of the receipts and charges under this fund during 1877-78 as compared with the figures of the year preceding.

Jungle Conservancy Fund.

Comparative Abstract of the Receipts under Jungle Conservancy Fund.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Tax on fuel, firewood, and bamboos ...	247	233	...	14
2. Rent of jungles	2,497	1,961	...	536
3. Sale of trees	1,677	1,599	...	78
4. Fees from charcoal burners...	3	12	9	...
5. Rent and sale of Palmyra trees	1,290	740	...	550
6. Recoveries of advances and unadjusted charges.	2,020	57	...	1,963
7. Miscellaneous Receipts	21	70	49	...
Total ...	7,764	4,681	58	3,141
Net ...	...	...	...	3,083

Comparative Abstract of the Charges under Jungle Conservancy Fund.

Items.	Expenditure of last Year.	Current Year's Expenditure								
		By Public Works Department.		By Revenue Department.		By Forest Department.		Total Expenditure.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh plantations and topes	4,118	..	..	6,750	3,734	..	..	3,734	..	384
2. Improvement and maintenance of topes	127	..	..	120	142	..	..	142	15	..
3. Establishment for watching the Jungles, &c.	751	..	..	1,040	786	..	..	786	35	..
4. Miscellaneous charges ..	343	..	..	350	55	..	..	55	..	288
5. Advances made in the year ..	2,475	..	..	..	1,988	..	..	1,988	..	487
Total ..	7,814	..	..	7,260	6,705	..	..	6,705	50	1,159
Net ..	..	..	..	..	..	..	..	..	..	1,109

8. Statement No. 3.—The decrease of Rupees 14 under the head of "Tax on Fuel, &c.," being small, calls for no explanation.

9. It may here be mentioned that a tax of 1 Rupee is levied in this district for each cart-load of 1,000 lbs. of fuel and firewood cut for sale in the Government jungles, whilst the rate of seigniorage charged on each cart-load of charcoal made is Rupees 1-8-0.

10. The large falling off of Rupees 536 under the head of "Rent of Jungles" is owing to the lessees of the jungles of twenty-three villages in the Trivellore Taluq not having fully paid their rents. Some of them petitioned my predecessor expressing their inability, owing to the pressure caused by the famine, to pay the rents as they fell due, and also complaining of want of coolies to cut firewood. Steps have now been taken for the collection of arrears.

11. The decrease of Rupees 78 under the head "Sale of Trees," is due to a smaller number of trees being sold in 1877-78 than in 1876-77.

12. The decrease under "Rent and Sale of Palmyra trees" is the result of slack collections owing to the famine and to there being a less demand for Palmyra wood during the year under review.

13. No adjustments were made during the year on account of the pay of the Special Local Fund Establishment maintained in the Revenue Board's Office, hence the large decrease under "Recoveries of Advances made, &c." The necessary adjustment was made after the close of the year. (*Vide* Board's Proceedings, No. 891, dated 2nd April 1878).

14. The only items exhibiting any increase are Nos. 4 and 7. That under the former head, though small, is worth noticing as a proof of the fact that the system of seigniorage was regularly enforced in the district: that under the latter is due to renting out some of the mature trees in topes planted from the Jungle Conservancy Fund.

15. As regards the financial effect of G.O., Revenue Department, No. 844, dated 23rd June 1876, I regret I am unable to say anything, as owing, I believe, to the pressure of famine work upon all the officers of the district, the matter was overlooked and no transfers were up to the end of 1877-78 made from "Land Revenue Miscellaneous" to the Jungle Conservancy Fund. This is mentioned in my letter, No. 10, dated 2nd instant. I have no doubt that if the transfers indicated had been made, the fund would have largely benefited. I hope next year to be able to report in detail on this point.

16. Statement No. 4.—The allotment for expenditure was Rupees 7,260, whilst the amount actually spent, exclusive of the advances made on account of the pay of the Special Local Fund Establishment in the Board's Office, was Rupees 4,717.

17. The decrease of Rupees 2,543 is due chiefly, (1), to the expenditure on the Mayyur Firewood Plantation in the Madrantakum Taluq having been considerably reduced, with a view to keeping the outlay of the fund within the available assets; (2), to the non-entertainment of an Inspecting Agency in the sub-division as was originally proposed; and (3), to smaller expenditure under Miscellaneous charges.

18. The total expenditure of the year shows a net decrease of Rupees 1,109, as compared with that preceding it. This is attributable to the reduced provision made in the Budget and to the expenditure having been regulated with reference to the available assets.

19. No applications were received in 1877-78 from villagers for topes to be planted with their assistance or co-operation.

20. In addition to the topes and plantations which were in progress in the previous year, three new ones were undertaken during that under report, (1), in the vicinity of the South Indian Railway Station at Saidapet; (2), at Saint Thomas' Mount; and (3), at Palaveram, agreeably with G.O., Public Works Department, No. 3,115, dated 3rd November 1875. Similar topes are also being planted at some of the stations in the sub-division, and the Sub-Collector has already been requested to report on them at an early date. A large Casuarina plantation at Kattiwak in the Saidapet Taluq was also taken charge of during the year, the particulars of which were fully reported to the Board, in this Office No. 789, dated 3rd November 1877, recorded in their Proceedings, No. 4,995, dated 14th November 1877.

21. The following statement shows the total number of topes in the district with the expenditure incurred on each:—

No.	Names of Topes.	Expenditure in 1877-78.
	PRINCIPAL DIVISION.	
	Village Topes.	Rs.
1	Trivellore	123
2	Periacooppam	123
3	Pralayembakum	107
4	Sooravari Condigai	106
5	Topes at Homes' Gardens and near Marmalong Bridge	120
6	Casuarina Plantation, Kattiwak	22
	Salt Topes.	
7	Pullidiwak	25
8	Voyaloor	50
9	Kattoor	62
10	Athiput	17
11	Vulloor	60
12	Madras Kottar	150
13	Vadasummenjery	65
	Railway Topes.	
14	Saidapet	27
15	Saint Thomas' Mount	27
16	Palaveram	27
	SUB-DIVISION.	
	Village Topes.	
17	Chingleput	157
18	Goodoovanjery	80
19	Manamai	84
20	Nelvoy	108
21	Chotoopakum	117
22	Mammuudoor	80
23	Caroonguly	89
24	Chittamur	120
25	Soonkawar's Choultry	96
	Firewood Plantation.	
26	Mayyoor	1,678
	Salt Topes.	
27	Covelong	60
28	Cheyoor	96
	Total	3,876

22. The condition of these topes was not satisfactory, all of them having suffered more or less from the protracted drought.

23. The jungles at Kanbakum and the surrounding villages and the natural fuel reserves at Nagalapuram, Allicooshi, and Thundray, have all been carefully conserved and are reported to be thriving.

24. The usual statement showing the extent of old and new Plantations and the number of trees planted, will be sent as soon as the necessary information is received from the Tahsildars to whom urgent reminders have been sent.

POUND FUND.

Comparative Abstract of Receipts under Pound Fund.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees levied on stray cattle under Section 12, Act I of 1871	6,725	8,158	1,433	..
Sale proceeds of stray cattle under Section 17, Act I of 1871	511	726	215	..
Recoveries of advances and unadjusted expenditure	..	..	..	..
Miscellaneous receipts	47	61	14	..
Total	7,283	8,945	1,662	..

Comparative Abstract of the Charges under Pound Fund.

—	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds	3,426	..	..	3,780	3,889	3,889	463	..
Charges for constructing and repair of Pounds	522	..	..	1,000	235	235	..	287
Miscellaneous charges	65	..	..	250	118	118	53	..
Amount transferred to Surplus Pound Fund	3,750	..	..	2,980	4,297	4,297	547	..
Advances made in the year	..	..	..	..	..	..	..	..
Total	7,763	..	..	8,010	8,539	8,539	1,063	287
Net	..	..	..	..	..	..	776	..

25. *Cattle Pound Fund.*—The receipts of this fund including the balance at the beginning of the year amounted to Rupees 9,846 and the expenditure to Rupees 8,539, leaving a balance of Rupees 1,307. There was a net increase of Rupees 1,662 in the receipts over those of the previous year, which is mainly due to an increase in the number of stray cattle impounded. Owing to the exceptional nature of the season a large number had to be impounded as they were found trespassing for want of fodder, in places where cultivation was going on.

26. Many of the cattle thus impounded were sold as stray and forfeited; hence the increase under "Sale Proceeds." The small increase under "Miscellaneous Receipts" is the result of the feeding charges having, from the high price of fodder, risen in proportion to the number of cattle impounded.

27. The system prevailing in this district as regards the administration of the Pound Fund is briefly sketched below.

28. The Munsif or Monegar of the village in which the pound is established is, as a rule, the keeper of the pound. He remits the collections for each month to the Taluq Treasury concerned and sends also a remittance account. At the end of each month the Tahsildar prepares a regular bill for the remuneration due to the pound-keepers in his taluq. This bill is in conformity with the scale sanctioned in G.O., dated 13th August 1875, No. 1,229, and as soon as it is passed by the Treasury Deputy Collector, the necessary payments are made.

29. In addition to the above, all expenditure relating to the construction and repair of pounds, as well as other miscellaneous charges connected with the working of the Cattle Trespass Act, are invariably met from the Pound Fund.

30. After reserving a small balance to meet unforeseen demands, the available surplus is distributed in equal proportions between the Government Experimental Farms and the Local and Municipal Funds conjointly.

31. The total amount spent, viz., Rupees 8,539, shows an increase of Rupees 529 over the Budget allotment and of Rupees 776 over the expenditure of the previous year. The increase under the head of Charges for Establishment is due to larger payments having been made to pound-keepers in consequence of the increase in the collection of fees and also to the disbursement to them, during the year, of the arrears of pay for 1876-77. Compared with the expenditure of the previous year, the Miscellaneous charges show an increase of Rupees 53, which is owing to larger refunds of money to the owners of cattle impounded and sold. There has, however, been a large decrease under "Construction and Repairs." No substantial pounds were erected during the year, as was originally proposed, and the outlay was restricted to the usual repairs to those existing.

32. The subjoined Memorandum exhibits the number of Pounds constructed and maintained during the year:—

Number of Pounds maintained up to the close of 1876-77	.. ..	121
Do. constructed during the year under report	.. .. ..	4
	Total ..	125
Number of Pounds closed during the year under report	.. ..	2
Do. remaining at the close of 1877-78	.. .. ..	123

33. The following abstracts show the amount credited to the Surplus Pound Fund and its distribution between the Government Farm and Local Funds, &c.

SURPLUS POUND FUND UNDER ACT I OF 1871.

Comparative Abstract of the Receipts under Surplus Pound Fund.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Surplus amount transferred from Pound Fund	3,750	4,296	546	..
Miscellaneous	..	..	..	..
Total ..	3,750	4,296	546	..

Comparative Abstract of the Charges under Surplus Pound Fund.

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount transferred to Government Farms	1,875	..	..	1,490	2,148	2,148	273	..
Amount transferred to Local Funds	1,831	..	..	1,450	2,087	2,087	256	..
Amount at Conjeveram Municipality	44	..	..	40	61	61	17	..
Total ..	3,750	..	..	2,980	4,296	4,296	546	..

34. It will be seen from these that the amount transferred this year exceeded that of the previous year by Rupees 546, as the surplus available was large. This sum was distributed in equal proportions between the Government Experimental Farm at Saidapet and the Local and Municipal Funds.

35. As directed in Board's Proceedings, No. 3036, dated 27th June 1877, I beg to enclose a Statement (No. 3), showing the receipts and disbursements appertaining to Municipal Pounds.

VILLAGE SERVICE FUND.

Comparative Abstract of the Receipts under Village Service Fund.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection of Merahs	..	..	..	..
Deductions from the Land Revenue credited to this fund for payment of Village Establishment	10,148	2,382	..	7,766
Fee Coss under Act IV of 1864	3,212	1,966	..	1,246
Total ..	13,360	4,348	..	9,012

Comparative Abstract of the Charges under Village Service Fund.

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers ..	10,569	..	..	22,000	1,612	1,612	..	8,957
Miscellaneous	..	..	..	..	..	..	..	..
Total ..	10,569	..	..	22,000	1,612	1,612	..	8,957

36. Village Service Fund.—The receipts of this fund together with the balance at the beginning of the year made a total of Rupees 9,170. The expenditure amounted to Rupees 1,612, leaving a balance of Rupees 7,558.

37. The Village Service Cess Act was not introduced into the district during the year under notice. It was in force only in the sixty-nine villages of the Saidapet Taluq, referred to in the Special Funds Report for 1876-77. The rate of cess is one Anna in the rupee and the amount collected was Rupees 1,966. The total receipts were Rupees 4,548 or Rupees 9,012 less than those of the previous year. This large decrease is attributable to the unfavorable nature of the season. The amount paid to the village servants was only Rupees 1,612 against Rupees 10,569 disbursed in 1876-77. This heavy falling off is partly owing to the payment of portions of salaries only, which was necessitated by the low condition of the collections and partly to the non-attendance of the parties to receive their money.

38. As regards the large closing balance, it must be observed that the collections of the Village Service Cess in the sixty-nine villages referred to above, have been allowed to accumulate from Fasli 1285 as they were found inadequate to cover the charges of the revised establishments. It is, however, proposed to discharge a portion of the arrears from the available funds which will considerably diminish the balance.

Cochrane's and Sadras Canal Fund.

Comparative Abstract of the Receipts under Cochrane's and Sadras Canal Fund.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Toll collected for navigating Cochrane's and Sadras Canal	36,323	29,700	..	6,623
Recoveries of advances and unadjusted charges.	..	..	..	..
Miscellaneous Receipts	39	..	..	39
Total ..	36,362	29,700	..	6,662

Comparative Abstract of the Charges under Cochrane's and Sadras Canal Fund.

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and repair of Canals	24,475	28,850	778	..	..	778	..	23,697
Establishment	9,282	7,210	194	3,220	3,434	3,628	..	5,654
Miscellaneous charges ..	123	..	..	150	152	152	29	..
Advances during the year.	..	..	..	..	..	..	..	..
Total ..	33,880	36,060	972	3,370	3,586	4,558	29	29,351
Net ..	..	..	..	..	..	..	..	29,322

39. Cochrane's and Sadras Canal Fund.—The receipts of this fund, Rupees 29,700, comprise the following items:—

Rs.	
28,739	being the tolls levied on the Cochrane's Canal.
961	License fees collected on the Sadras Canal.
29,700	

Adding to this the balance of Rupees 7,077, which stood at the end of the preceding year, the assets available were raised to Rupees 36,777, whilst the expenditure incurred was only Rupees 4,558, thus leaving the large balance of Rupees 32,219 in favor of the fund.

40. The aggregate revenue of the canals shows a decrease of Rupees 6,662 as compared with that of the previous year, which is the result of decline of traffic in consequence of the famine of 1877.

41. The allotment sanctioned for the construction and repair of the canals was Rupees 28,850, of which Rupees 2,892 was expended on the maintenance of the Southern Canal from Adayar to Sadras up to September 1877, and Rupees 7,540 for repair of portions of canal in the district of Nellore up to November 1877.

42. Under G.O., No. 1,156-W., dated 22nd October 1877, the Examiner of Public Works Accounts has transferred the outlay above referred to, to the head of "Famine," and did the same in respect to the expenditure of the succeeding months. The sum of Rupees 972 entered in the statement is the portion of expenditure on the Southern Canal with the concomitant charge of 25 per cent. for Public Works Supervision, erroneously charged to Local Funds in 1876-77, but adjusted by the Examiner during the year under review.

43. The increase under Establishment charges by the Revenue Department is due to the grant from Special Funds of Famine batta to Toll and Lock Establishments.

Exd. T. O'Connor.

PUNGANUR, 15th August 1878.

No. 253.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operations of the Special Local Funds for the official year 1877-78, together with the prescribed statements named below :—

No. 1.—Statement showing the receipts and expenditure of Special Local Funds for 1877-78, with its four enclosures, marked A, B, C, and D.

No. 2.—Statement showing the particulars of expenditure under the several heads of the Special Local Funds during 1877-78.

2. The Special Local Funds in this district under the management of the Board of Revenue consist of the following three Funds :—

I. Jungle Conservancy Fund,
II. Cattle Pound Fund, and
III. Village Service Fund.

3. The following abstracts show the transactions of these Funds during the year :—

No. 1.—For the year 1877-78.

Funds.	Balance brought forward.	Receipts.	Total.	EXPENDITURE				
				By P. W. D.	By Rev. Department	By Forest Department	Total.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund.	30,561	7,806	38,367	...	12,717	10,551	23,268	15,099
Pound Fund	...	9,185	9,185	...	9,185	...	9,185	...
Village Service Fund.	30,174	46,245	76,419	...	65,776	...	65,776	10,643
Total ...	60,735	63,236	1,23,971	...	87,678	10,551	98,229	25,742

No. 2.—Comparative Abstract of Receipts and Charges for the official year 1877-78.

Funds.	RECEIPTS.				EXPENDITURE.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund.	12,186	7,806	...	11,380	16,808	23,268	6,460	...
Pound Fund	8,368	9,185	917	...	8,268	9,185	917	...
Village Service Fund.	78,371	46,245	...	32,126	98,673	65,776	...	27,897
Total ...	1,65,825	63,236	917	43,506	1,15,749	98,229	7,377	27,897
Net ...	...	...	...	42,589	...	...	...	20,520

4. The total receipts from all sources including the opening balance of Rupees 60,735 amounted to Rupees 1,23,971, and the total charges to Rupees 98,229, leaving a balance at the close of the year of Rupees 25,742 as detailed in the above abstract No. 1, and it will be seen from the comparative abstract No. 2 that the gross receipts of the year were Rupees 42,589 and the gross charges Rupees 20,520 less than in the previous year.

5. JUNGLE CONSERVANCY FUND.—The year opened with a balance of Rupees 30,561, and the receipts during the year amounted to Rupees 7,806, thus making the total assets available for expenditure Rupees 38,367. Out of this sum Rupees 23,268 were expended, leaving a surplus of Rupees 15,099 at the close of the year.

6. Subjoined are two abstracts Nos. 3 and 4—one showing the details of the receipts, and the other those of the charges as compared with the figures for 1876-77.

No. 3.—Comparative Abstract of the Receipts during the official year 1877-78:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Tax on fuel, firewood, and bamboos	12,669	4,046	...	8,623
2. Rent of jungles	...	...	...	...
3. Sale of trees	4,619	2,305	...	2,314
4. Fees from charcoal-burners	697	145	...	552
5. Seigniorage on wood (building materials)...	769	294	...	475
6. Sale of confiscated timber	49	24	...	25
7. Recoveries, advances and unadjusted charges.	...	513	513	...
8. Refund of permanent advance	...	75	75	...
9. Miscellaneous	383	404	21	...
Total ...	19,186	7,866	609	11,989
Net ...	...	...	...	11,380

No. 4.—Comparative Abstract of Charges during the official year 1877-78.

Items.	Expenditure of last year.	Current year's Expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	By Forest Department. Allotment as finally sanctioned.	By Forest Department. Actual expenditure.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Formation of fresh plantation and topes.	2,318	..	..	17,030	2,925	3,724	3,062	5,587	3,669	..
2. Improvement and maintenance of existing ones.	3,901	..	..		7,733		653	8,386	..	515
3. Commission for collection.	1,611	..	..	..	496	1,060	..	496	..	1,115
4. General management.	207	..	..	185	..	..	..	..	..	207
5. Establishment	2,511	..	..	916	846	5,021	5,017	5,863	4,249	..
6. Miscellaneous charges.	743	..	..	..	17	1,347	919	936	192	..
7. Miscellaneous debt account.	513	..	..	..	700	..	..	700	187	..
Total ..	16,803	..	..	18,081	12,717	12,092	10,551	23,268	8,297	1,837
Net ..	..	..	..	..	..	..	..	..	6,460	..

7. Receipt.—The actual receipts of the year under review were Rupees 11,380 less than in the previous year. This is the result of a gross decrease of Rupees 11,989 under five items of receipts against a gross increase of Rupees 609 under the last three items, and is attributed to the causes mentioned below:—

Decrease of Rupees 8,623 under "Tax on fuel, firewood, &c."—first, to the unfavorable character of the season, and, second, to the transfer of a portion of the Iral jungles in the Chittur Taluk to the Punganur Zemindari. Most of the revenue is derived from the sale of firewood for sugar boiling, but last year there was no sugar-cane crop, and consequently no demand for firewood for manufacturing jaggery.

Decrease of Rupees 2,314 and Rupees 552 under "Sale of trees" and "Fees from charcoal-burners respectively." To the heavy fall caused by famine in the demand for timber and charcoal respectively for building purposes.

Decrease of Rupees 475 under "Seigniorage on wood"—first, to the decrease caused by the unfavorable character of the season in the demand for building materials, and, second, to the check exercised over the unrestricted felling of wood by the rules lately introduced.

Decrease of Rupees 25 under "Sale of confiscated timber, &c." To the strict conservancy of the jungles by the Forest Officers.

The sum of Rupees 513 entered against "Recoveries of advances, &c.," is the amount drawn by the Deputy Conservator of Forests during 1876-77 on account of the casuarina plantation at Keelminnel and refunded by him during the year under report, the Board of Revenue having disallowed the item as Keelminnel is the site of an imperial plantation and because casuarina planting was considered to have failed in this district.

The eighth item is the permanent advance sanctioned in the Board's Proceedings, Miscellaneous No. 198-2,930, dated 4th June 1875, for the use of the Forest Department to meet petty contingent charges in connection with the local jungles and refunded by the Deputy Conservator as not being necessary.

The increase under "Miscellaneous Receipts" is so small that it calls for no remark.

8. Charges.—The expenditure amounted to Rupees 23,268—Rupees 12,717 by the Revenue and Rupees 10,551 by the Forest Departments. This outlay is less than the year's allotment by Rupees 6,905, but greater than the previous year's outlay by Rupees 6,460.

9. The decrease in the former case is chiefly due to the year's allotment, which includes provision for the formation of a large number of new topes and village reserves not having been fully utilized owing partly to the adverse character of the season and partly to the sudden fall in the receipts of the year.

10. The increase as compared with the actuals of 1876-77 resulted from a gross increase of Rupees 8,297 under "Formation of fresh plantations," "Establishment," "Miscellaneous charges," and "Miscellaneous debt accounts" against a gross decrease of Rupees 1,837 under the other items of expenditure, and is attributed to the following causes:—

Increase of Rupees 3,669 under "Formation of fresh plantations, &c." To a larger number of new works than in the previous year having been undertaken with the view of providing labor to able-bodied coolies. The item worth special mention under this head is the new mixed plantation at Areonum which is in course of formation by the Deputy Conservator at a distance of about a quarter of a mile from the Areonum Junction. It is 35 acres in extent, 16,000 pits, each one yard cubic, having been dug, of which 8,000 pits have been already planted. The expenditure up to 31st March was Rupees 2,708.

The decrease of Rupees 515 under "Improvement and maintenance of old topes, &c.," is spread over numerous works, and is chiefly due to improvements, such as repairs to wells, &c., in several topes, not having been executed during the year owing to the unfavorable character of the season.

Decrease of Rupees 1,115 under "Commission for collection"—first, to payment during 1876-77 of the arrears of commission for collections made in 1875-76, and, second, to the corresponding decrease in the seigniorage collections of the year under report.

Decrease of Rupees 207 under "General management." The debit in the accounts under this head is only made on receipt of intimation from the Board of Revenue of the proportionate cost of the Special Local Fund Establishment at the Presidency chargeable to this district. No such advice was received during the year, and hence no debit appears against this head.

Increase of Rupees 4,249 under "Establishment"—first, to the payment of the cost of the local jungles establishment sanctioned in G.O., No. 1,693-9, dated 16th November 1876, for the *whole* year under review, while in the preceding year the Jungle Conservancy Fund was debited with the salary of the establishment in question for three months only, *i.e.*, from December 1876 to February 1877, and, second, to the salary of the local jungles of the Chandragiri and Gudiyatam Taluk Establishment from 1st April to 30th November 1876, amounting to Rupees 1,629, which was originally paid from the Imperial Forest Revenue, having been adjusted by debit to "Jungle Conservancy Fund" and credit to "Forests" under the sanction conveyed in G.O., Revenue Department, No. 1,886, dated 4th June 1877.

The increase of Rupees 192 under "Miscellaneous charges" is chiefly owing to a sum of Rupees 135, being the salary of the local jungles establishment of the Chandragiri Taluk for August 1877 having been lost by a Forest Peon and sanctioned to be written off the accounts in G.O., Revenue Department, No. 163, dated 2nd February 1878.

The sum of Rupees 700 entered against "Miscellaneous debt Accounts" was not actually disbursed, but was debited to this Fund and credited to Revenue deposits by the Chandragiri Tahsildar on the last day of the official year 1877-78. As this procedure was irregular, the expenditure has since been adjusted during the current year to the credit of the Jungle Conservancy Fund.

11. The following statement shows the talukwar particulars of the extent of the old and new plantations, &c., and the number of trees planted up to the close of 1876-77, and during the year under report.

Talukas.	Village Topes.				Nurseries.				Plantations on Channel Banks.				Fuel Reserve.				Jungle.			
	Old.		New.		Old.		New.		Old.		New.		Old.		New.		Old.		New.	
	1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
Chittur ...	66	11,335	60	1,023	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		140																		
Chandragiri	31	11,216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3,011																		
Palmanair ...	31	2,332	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		160																		
Gudiyatam	37	2,242	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vellore ...	279	2,613	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Polur ...	115	4,589	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wandiwas	268	12,402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arcot ...	62	35,659	...	7,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wallajá ...	93	7,031	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deputy Conservator.	61	12,291	25	8,900	...	...	...	...	...	...	...	...	...	219	...	...	43,000	102,879	...	...
Total	1,028	1,16,122	85	16,985	...	...	...	...	...	...	...	...	...	219	...	...	43,000	102,879	...	...
		3,311																		
		1,19,433																		

Talukas.	Teak.				Total.	
	Old.		New.			
	1876-77.		1877-78.			
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
Chittur ...	66	11,316	60	1,023	1,154	24,697
Chandragiri	31	3,011	...	...	31	3,011
Palmanair ...	31	2,242	...	...	31	2,242
Gudiyatam	37	2,612	...	...	37	2,612
Vellore ...	498	4,589	...	...	498	4,589
Polur ...	115	12,402	...	...	115	12,402
Wandiwas	268	35,659	...	7,000	268	42,659
Arcot ...	62	7,031	...	...	62	7,031
Wallajá ...	93	12,291	...	...	93	12,291
Deputy Conservator.	61	23,159	25	8,900	86	32,059
Total	1,396	1,16,312	85	16,985	1,481	1,33,297

† Felled in 1877-78.

* Ground cocheed but planting not commenced yet.

12. As regards the financial effect of G.O., dated 23rd June 1876, No. 844, required to be noticed in the report, I beg to state that the transfer of the items referred to in the above Government Order was not carried out during the year under report as the revised returns called for for that purpose have not as yet been received from two taluks; the transfers in question will, I hope, be carried out during the current year.

13. Full particulars were given in paragraph 16 of my report for the previous year regarding the system of taxation on fuel, firewood, bamboos, &c., pursued in this district; but as the Board direct in paragraph 5 of their Proceedings, No. 1,001, dated 3rd March 1877, that this information should be given in future reports, they are repeated below:—

All Firkadars are supplied from the Deputy Conservator's office with printed tickets made up into books of 100, each numbered and signed by that officer; and any person requiring fuel, &c., applies to the nearest Firkadar, pays for the quantity of fuel, &c., he wishes to have out of the jungles at the rates specified below, receiving from the Firkadar a ticket (original) authorizing him to fell and bring out that quantity within a given time and by a given route, and en-route the fuel, &c., is inspected by the Firkadar to see that it agrees with the quantity mentioned in the ticket, and, if so, the ticket (original) is taken from the person, an entry made to that effect on the back, the date of passing and the Firkadar's signature being added, and it is then returned to the person to enable him to pass to his village with the fuel, &c. The same entries are made on the counterfoils which are sent to the Ranger's office monthly by the Firkadars to enable him to compare the amount taken by the Firkadars with the amount entered in the taluk accounts as remitted by them. A commission of 10 per cent. is allowed to each Firkadar on the amount thus collected by him. The following are the rates of seigniorage referred to above:—

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

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

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

14. As already stated in paragraph 17 of my previous year's report no reliable information can be obtained in regard to the extent of the local jungles and natural fuel reserves and the number of standing trees until they have been actually surveyed.

15. The demarcation and survey of the local jungles on the Tripatty Hills were commenced in March last at an estimated cost of Rupees 1,020; and when submitting the next Budget, provision will be made for engaging a small Survey establishment to ascertain the extent of the other jungles and fuel reserves in the district by actual Survey and to define the boundaries as desired by the Board in paragraph 34 of their Proceedings, No. 747, dated 19th March 1878.

16. Pound Fund.—The receipts of this Fund were Rupees 9,185. The expenditure incurred from that sum on account of the upkeep of the pounds and all other incidental charges amounted to Rupees 4,032, leaving a surplus of Rupees 5,153, which was proportionately distributed between the Experimental Farms at Saidapet and the several Local Funds and Municipal Boards.

17. The abstracts given below exhibit the details of the receipts and charges of this Fund as compared with the actuals of the previous year.

No. 5.—Comparative Abstract of the Receipts under Pound Fund during the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines on stray cattle...	7,438	8,460	1,022	...
Sale proceeds of stray cattle	818	714	...	104
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts	12	11	...	1
Total ...	8,268	9,185	1,022	105
Net ...	...	...	917	...

No. 6.—Comparative Abstract of the Charges under Pound Fund during the official year 1877-78.

Items.	Expenditure of last year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Taluk Establishment	277	...	...	488	488	488	211	...
Pound do.	...	...	...	300	...	...	...	...
Commission to Poundkeepers	3,336	...	...	3,000	3,232	3,362	...	104
Construction and repairs of pounds	618	...	...	709	156	156	...	462
Miscellaneous	23	...	...	...	100	106	78	...
Amount transferred to Experimental Farms &c.	3,959	...	...	5,120	6,153	6,153	1,194	...
Total ...	8,268	...	...	9,180	9,185	9,185	1,483	566
Net ...	...	...	...	...	...	...	917	...

18. Receipts.—The net increase of Rupees 917 is the result of an increase of Rupees 1,022 under "Fines, &c.," against a gross decrease of Rupees 105 under "Sale proceeds of stray cattle" and "Miscellaneous," and is due to the causes specified below:—

Increases of Rupees 1,022 under "Fines, &c." To the strict enforcement of the pound rules and the stimulus given to the poundkeepers by the liberal remuneration allowed by the rules.

The decrease of Rupees 104 under "Sale proceeds, &c." To the adjustment during the previous year of a large amount of unclaimed sale proceeds of impounded cattle long held in deposit. There were no such adjustments during the year under report.

The decrease under "Miscellaneous" is very trifling.

19. Charges.—The incidental charges, as already stated, amounted to Rupees 4,632, or less by Rupees 277 than in the year preceding, being the result of a gross decrease of Rupees 566 under "Commission" and "Construction, &c.," against a gross increase of Rupees 289 under "Taluk establishment" and "Miscellaneous."

20. The decrease of Rupees 211 under taluk establishment is attributed to the entertainment during the year of a fourth Pound Gumastah in Gudiyatam Taluk, while in the preceding year there were only three Gumastahs in Chittur, Arcot, and Wallaja Taluks, and to the payment of famine batta.

21. The decrease of Rupees 104 under "Commission" is very small as compared with the actual expenditure, and is chiefly due to some of the Tahsildars having credited to the Fund only the net amount remitted by the Poundkeepers instead of bringing the gross collections as

receipts and the deductions on account of commission as charges in the accounts. This, it appears, is due to laxity on the part of the Poundkeepers in failing to send with their remittance lists the requisite receipts for the amount retained with them on account of commission. The necessary instructions to remedy this irregularity have been issued.

22. The decrease under "Construction and repairs" was owing to the necessity of constructing and repairing pounds, being greater in 1876-77 than in the year under report.

23. The increase under "Miscellaneous" is due to a sum of Rupees 95, being feeding charges erroneously credited to Pound Fund having been refunded to a Poundkeeper in Chittur Taluk.

24. The surplus left after meeting charges incidental to the fund was Rupees 5,153, or Rupees 1,194 more than in the previous year, the cause of the increase being the corresponding increase in the receipts and the decrease in the expenditure explained above. The above surplus was distributed as follows:—

	Rs.	
One moiety to the Government Experimental Farms at Saidapet.	....	2,576
Of the other moiety—		
To the Local Fund Board, Chittur Circle	1,482	
Do. do. Vellore do.	1,014	
Do. do. do. Municipality	43	
Do. do. Wallajapet Municipality... ...	38	
		2,577
Total ...		5,153

25. Agreeably to the instructions contained in the Proceedings of the Board of Revenue, No. 3,036, dated 27th June 1877, I beg to forward with this report a statement showing the receipts and disbursements appertaining to Municipal pounds in this district.

26. The number of pounds in existence at the close of 1876-77 was 173; and one new pound was constructed during the year in the Chittur Taluk, making the total number at the close of the year 174.

27. As already stated in paragraphs 34 and 35 of my previous year's report, the commission due to the Poundkeepers for each month is deducted in the remittance for the subsequent month, and where the collections for any month fall short of the remuneration due for the preceding month, the deficiency is met from the receipts of the following months. As this system is attended with much inconvenience and hardship to the Poundkeepers as well as difficulty in auditing the commission accounts, the practice observed in the other districts of the Presidency of paying the Poundkeepers out of the collections of the month for which the commission is due will be followed in this district also from the current year, as desired by the Board of Revenue in paragraph 43 of their Proceedings, No. 747, dated 19th March 1878.

28. Village Service Fund.—The year opened with a balance of Rupees 30,174 in favor of this Fund, which, together with the receipts of the year, viz., Rupees 46,245, made the total assets Rupees 76,419. The payments to village officials, &c., made during the year amounted to Rupees 65,776, leaving a balance of Rupees 10,643 at its close. Particulars of receipts and charges of this Fund are given in the enclosed abstracts.

No. 7.—Comparative Abstract of the Receipts under Village Service Fund during the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of merahs	69,101	39,468	...	29,633
Deduction from Land Revenue for payment of Village Establishments				
Fee cess under Act IV of 1864	...	...	...	...
Revenue of enfranchised Service Inams	9,137	6,760	...	2,377
Miscellaneous Receipts	133	17	...	116
Total ...	78,371	46,245	...	32,126
Net ...	...	...	...	...

No. 8.—Comparative Abstract of the Charges under Village Service Fund during the official year 1877-78.

Items.	Last year's expenditure.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers.	93,635	...	...	1,20,000	65,698	65,698	...	27,937
Miscellaneous Charges ...	38	...	...	...	78	78	40	...
Total ...	93,673	...	...	1,20,000	65,776	65,776	40	27,937
Net ...	...	...	...	...	...	...	...	27,897

29. It will be observed from the abstracts that the receipts of the year were Rupees 32,126 and the charges Rupees 27,897 less than the actuals of the preceding year. The sole cause of the decrease is the famine, owing to which not only has the annual Land Revenue beriz on which the revenues of this Fund depend much decreased, but great difficulty has also been experienced in making the collections.

30. No outlay was incurred by the Public Works Department in this district on account of any of the three Funds reviewed in this report, and hence no corrections or adjustments were communicated by the Accountant-General subsequent to the submission of my report for 1876-77, which was therefore based on the accounts submitted to the Accountant-General. The figures for that year including such corrections and adjustments required to be stated as a prescript at the commencement of the report under the Board's Circular Memorandum of the Board of Revenue, No. 454, dated 10th May 1878, do not therefore find place in this report.

Ezd. A. Grubert.

Kullakurchi, 19th July 1878.

No. 36-D.

From A. CRUICKSHANK, Esq., Acting Collector of South Arcot, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I have the honor to submit my report on the operations of the Special Funds in this district during the past year 1877-78, with the usual explanatory statements. The delay in the submission of this report is in consequence of the non-receipt in time from Deputy Conservator of his report on jungle conservancy operations, which reached me only on the 6th instant, notwithstanding that reminders were sent to him to expedite its submission.

2. The funds under management were the same as in previous year, viz., those mentioned in the margin. The transactions of each fund in the year under report were as given below:—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Village Service Fund.
4. Surplus Pound Fund.

—	Balance brought forward.	Receipt.	Total.	Expenditure.		Balance.
				By Revenue Department.	By the Deputy Conservator of Forests.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	4,324 9 11	6,627 9 11	10,952 3 10	150 2 0	8,450 9 10	8,599 11 10
Pound Fund... ...	7,169 1 5	14,747 15 5	21,917 0 10	11,561 6 5	...	11,561 6 5
Village Service Fund.	48,998 15 9	1,61,258 13 3	2,10,257 13 0	1,54,643 0 3	...	1,54,643 0 3
Surplus Pound Fund	...	3,000 0 0	3,000 0 0	3,000 0 0	...	3,000 0 0
Total ...	60,492 11 1	1,85,634 6 7	2,46,127 1 8	1,69,353 8 8	8,450 9 10	1,77,811 2 6

	Balance.
	Rs. A. P.
Jungle Conservancy Fund ...	2,342 8 0
Pound Fund... ...	10,355 10 5
Village Service Fund.	55,614 12 9
Surplus Pound Fund	...
Total ...	68,312 15 2

3. Comparing the above figures with those of 1876-77 the following results are obtained, which will be noticed separately in connection with each fund :—

Items.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	10,777	6,628	...	4,149	11,699	8,610	...	3,089
Pound Fund	14,490	14,748	258	...	10,849	11,561	712	...
Village Service Fund ...	2,15,202	1,61,259	...	53,943	1,93,917	1,54,643	...	39,274
Surplus Pound Fund ...	2,155	3,000	845	...	2,155	3,000	845	...
Total ...	2,42,624	1,85,635	1,103	58,092	2,18,620	1,77,814	1,557	42,363

4. Jungle Conservancy Fund.—The receipts under this head amounted to Rupees 6,628 only, being less than the actual receipts of the previous year by Rupees 4,149, while they fell short of the estimate by Rupees 6,372. This result was chiefly due to the unfavorable character of the season in consequence of which the local demand for firewood was met to a great extent by the ryots from the trees on their own lands, who employed their carts and bullocks freely for the transport of the wood in the absence of cultivation work for them. Jungle firewood was not therefore in great demand and hence the decrease in the seigniorage collections on firewood. The same cause accounts for a falling off in the item "sale of trees," the amount derived from this source in the year under report being Rupees 1,542 only against Rupees 6,552 in the previous year. The figures given below show receipts under each item in the two years :—

Items.	Receipts.		Increase.	Decrease.
	Last Year 1876-77.	Current Year 1877-78.		
Jungle Conservancy Fund.	Rs.	Rs.	Rs.	Rs.
Fees on fuel, firewood, and bamboos	3,375	1,642	...	1,733
Sale of wood in plantation	566	274	...	292
Sale of trees	6,552	4,542	...	2,010
Sale of produce and rents of fruit trees... ...	167	72	...	95
Rent of jungles	54	77	... 23	...
Fees from charcoal-burners	27	10	...	17
Miscellaneous receipts	36	11	...	25
Total ...	10,777	6,628	23	4,172
Net Decrease ...	...	...	...	4,149

5. The opening balance of the fund amounted to Rupees 4,324, which with the receipts of the year raised the total available assets to Rupees 10,952. The expenditure, Rupees 8,610, being deducted, there was a balance at the end of the year of Rupees 2,342 in favor of the fund.

6. It may be mentioned here, with reference to paragraph 5 of Board's Proceedings, dated 3rd March 1877, No. 1,001, that no items of receipts were for the first time credited to this fund in the year under report.

7. It is unnecessary to report here the system of taxation on fuel, &c., as all the information required by Government on the subject is contained in paragraphs 10, 11, and 12 of the report for 1876-77.

8. The extent of the reserved jungles in this district increased from 45,952 acres in 1876-77 to 46,943 acres in the year under report. The subjoined abstract shows the number of blocks and the extent in each taluk as they stood in the two years :—

	1876-77.		1877-78.	
	Number of Blocks.	Extent in Acres.	Number of Blocks.	Extent in Acres.
Cuddalore	13	15,392	13	14,678
Virdachellam	15	7,000	13	7,000
Villapuram	23	6,960	29	8,140
Tindivanum	25	7,000	25	7,000
Trikaloro	6	8,500	6	8,500
Chidambram	2	1,100	2	1,100
Trinomalai...	...	...	1	300
Kullakurchi	...	...	2	225
Total ...	84	45,952	91	46,943

In Villapuram Taluk six blocks of naturally grown Valam jungle in promising condition and one in Kullakurchi Taluk, besides 300 acres of jungle land in Trinomalai, were taken up in the year under report, which accounts for the increase. In Virdachellam the number of blocks has been reduced, though the extent remained unaltered, in consequence of some of the blocks which were in close proximity to each other having been regarded as single blocks instead of as separate ones. The decrease in the extent in Cuddalore Taluk is apparent only and not real, and arises from a mistake made in adding the surveyed areas entered in the Deputy Conservator's report for 1876-77 having been corrected in this year's report

9. The expenditure of the year, amounting to Rupees 8,450, may be classed as under. It will be seen that, except Rupees 159, the whole expenditure was incurred by the Deputy Conservator of Forests under whose supervision and management the Jungle Conservancy Department in this district has been since September 1875 :—

Items.	Expenditure during the last Year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		Revenue Department.		Deputy Conservator of Forests.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations, topes, and fuel reserves	3,175	150	147	757	584	731	...	2,444
Improvement, extension, and maintenance of topes, plantations, and fuel reserves	7,753	...	...	8,724	7,151	7,151	...	602
Establishment	608	...	...	630	635	635	27	...
Miscellaneous charges	64	...	12	52	80	92	28	...
Establishment entertained in Board's office.	99	...	...	117	...	...	...	99
Total ...	11,699	150	159	10,280	8,450	8,609	55	3,145
Net Decrease ...	...	...	...	...	...	...	...	3,090

10. The details of the operations conducted by this officer will be found fully described in his report (a copy of which accompanies). They may be summarized as below :—

1st.—The formation and maintenance of nurseries.
2nd.—The improvement and extension of plantations.
3rd.—The felling and transport of firewood and timber in plantations.
4th.—The fencing and conservancy of reserves and village topes.

11. The result of the nursery operations was that about a lakh of plants were obtained from them for extension. Owing, however, to the dry character of the season during the greater part of the year, the operations under this head were not very successful. Great numbers of plants died and thousands were so weak and stunted as to be worthless for the field.

12. Under the second head, viz., the improvement and extension of plantations, it is observed that 107 acres of new ground were planted with 70,000 casuarina plants and that 51 spring wells were dug and secured from silting up by nanal grass and screwpine for the purpose of watering the plants; the maintenance of 33,810 casuarina trees of 1876; planting may also be regarded as work done under this head. The casualties which occurred in plantations of all ages were 32,266. This loss may appear heavy for ordinary years; but, considering the bad season and low expenditure, it compares favorably with previous years.

13. The felling operations were not extensive. They were confined to cutting down about 187 trees mostly ill-grown and sickly, thinning out 434 four-year old saplings, and cutting down 3,007 dried saplings. They were sold as timber for building purposes and posts for sheds, but when they were not in demand for these purposes, they were sold as firewood. Thirty-four good trees were felled for Railway bridge work.

14. Under the last head, viz., the conservancy of reserves, no survey or demarcation was carried on this year as there were no funds, and the boundaries of some of the reserves have not been finally settled yet.

The reserved area, consisting of 46,943 acres in 91 blocks as stated above, was fairly protected from felling and damage by an establishment of four Maistries, five Pygusts, and forty-three Watchers at a monthly cost of Rupees 225. Considering the many duties described by the Deputy Conservator as having to be performed by these men, I think the conservancy of the jungles has been very fairly carried out.

15. The conservancy of open jungles has been effected by the establishment of Tannahs, of which there were sixteen during the year. The duties of the Tannahdars consist in checking unlicensed removals of firewood, &c., for sale and levying the seigniorage in such cases.

16. The number of village topes under the supervision of the Deputy Conservator during the year was 154, of which 23* were in charge of a special establishment of two Maistries and twenty-two gardeners, the remaining 131 topes being left to the care of village heads as the trees in them had attained sufficient size and age. In the older and more advanced of these topes the villagers are allowed to graze cattle freely and pick up dead wood and leaves.

* Area	167 acres.	
Number of trees	26,115	

17. Some useful work seems to have been done for these topes during the year. Some were fenced with mud walls and others were fenced with bushes by the gardeners. Also several plants about 1,195 of different kinds were put down in vacant places. The casualties in the younger topes were about 2,200. The soil of two topes in Virdachollam Taluk covering an area of acres 21 and containing 1,358 ill-grown trees being very bad, they were transferred to the charge of the village heads and the establishment employed therein sent to do work in village firewood reserves. For the most part the condition of these topes is considered satisfactory.

18. As regards old topes on Government lands known as Samudayum topes, the Deputy Conservator's inquiry is still incomplete. I quite concur in the opinion expressed in paragraph 24 of the report for 1876-77, that under the principle laid down in Government Proceedings, dated 4th December 1875, No. 1,748, the revenue from these topes should be credited to "Jungle Conservancy Fund" rather than "Land Revenue, Miscellaneous;" and as soon as complete information for the whole district is received, the subject of the proposed transfer will be reported upon.

19. The subjoined abstract contains the information required in Board's Circular Memorandum, No. 1,177, dated 8th August 1873, regarding the area and number of trees planted up to 1876-77 and in 1877-78 :—

Items.	Plantations. Old. Extent in Acres.	Old. No. of Trees planted up to the close of 1876-77.	New. Extent in Acres.	New. No. of Trees planted during 1877-78.
1. Jungle Reserves	45,753	12,230	1,190	6,100
2. Fuel Plantations	858·53	151,355	1,732·08	75,000
3. Village Topes	513·51	51,916	...	1,195
4. Nurseries		(334,000 seedlings).	...	(145,000 seedlings).
Total ...	47,125·04	215,501	2,922·08	82,295

The slight differences between the figures brought forward in the above abstract and those in the similar statement for 1876-77 will be found explained in Statements A and B received with the Deputy Conservator's report.

20. Pound Fund.—The receipts under this head, consisting chiefly of cattle-trespass fines levied under Act I of 1871 and the sale proceeds of impounded cattle, &c., amounted to Rupees 14,748, which with the balance brought forward raised the available assets to Rupees 21,917. The expenditure, Rupees 11,561, including the amount transferred to Surplus Pound Fund being deducted, the balance in favor of the fund at the end of the year was Rupees 10,356.

21. The receipts from each item making up the fund in the year under report are compared below with those of 1876-77 :—

Items.	Receipts. Last Year 1876-77.	Current Year 1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	12,436	13,038	602	...
Sale proceeds of stray cattle	1,797	1,239	...	558
Cost of feeding stray cattle recovered from cattle owners	240	450	210	...
Miscellaneous receipts	17	21	4	...
Total ...	14,490	14,748	816	558
Net Increase ...	...	...	258	...

The increase in the first item was the result probably of the larger number of cattle impounded, for which facilities were afforded by the establishment of fourteen new pounds as shown in the margin. The amount realized by the sale of the impounded cattle was however less, the owners of the cattle having apparently claimed and removed them before the time for sale arrived. As to the third item, the increase is due to the high price of fodder.

Number of pounds at the end of 1876-77 ...	360
Do. of do. abolished during the year	...
Do. of do. newly constructed in do. ...	14
Total at the end of the year ...	374

22. The charges contrasted with those of 1876-77 show an increase in consequence chiefly of the transfer of a larger sum to Surplus Pound Fund in the year under report than in that which preceded it :—

Items.	Expenditure during the last Year.	Current Year's Expenditure					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gumastahs	1,024	...	...	960	1,023	1,023	...	1
Pound-keepers on pay or commission	6,844	...	...	7,000	7,142	7,142	298	...
Charges for constructing and repairing pounds	535	...	...	200	79	79	..	456
Miscellaneous charges ...	291	...	...	250	318	318	27	...
Amount transferred to Surplus Pound Fund	2,155	...	...	3,000	3,000	3,000	845	...
Total ...	10,849	...	...	11,410	11,562	11,562	1,170	457
Net Increase ...	...	...	...	...	...	...	713	...

The increase under the second item was due to the establishment of fourteen new pounds in the year under report for which Pound-keepers had to be provided on pay or commission. There was very little expenditure for repairs to pounds and hence the decrease in Item 3.

23. Referring to paragraph 8 of Board's Proceedings, dated 3rd March 1877, No. 1,001, calling for complete information regarding the administration of this fund, it may be mentioned here that heads of villages who are *ex officio* the keepers of village pounds under the proviso in Section 6 of Act I of 1871 are remunerated, under the order quoted in the margin, by a commission of 50 per cent. on the collections, subject to a maximum of Rupees 5 and a minimum of one Rupee a month if the collections do not amount to one Rupee. When the collections do not amount to one Rupee the whole amount collected is given to the Pound-keeper. They are responsible for the proper management of the pounds according to the provisions of the Act, for the custody and remittance of the collections, and for the submission of the prescribed accounts. To each of the more important pounds a Taliari or watchman is attached, who receives 15 per cent. of the collections, subject to a maximum of Rupees 2 a-month for keeping the pound clean and for tending the cattle, while for the less important pounds the keepers are required to make their own arrangements for the purpose, defraying the cost, if necessary, from the sale proceeds of the manure. These arrangements which were sanctioned in the Government Order above quoted were carried into effect from 1st October 1875.

G. O., Revenue Department, dated 16th August 1875, No. 1,229.

24. The collections are credited in full to the fund, and the remuneration payable to the Pound-keepers and Taliaries is paid to them afterwards on bills submitted to the Account Department and audited by it.

25. As regards the receipts and payments of the pounds in the Municipalities, a separate statement is submitted as required in Board's Proceedings, No. 3,036, dated 27th June 1877.

26. Village Service Fund.—The balance of the beginning of the year in favor of this fund was Rupees 48,999 and the receipts amounted to Rupees 1,61,259, making altogether Rs. 2,10,258, from which the payments to village officers, amounting to Rupees 1,54,643, being deducted there was a balance of Rupees 55,615 to the credit of the fund at the close of the year. This balance represents the unpaid nilum allowances due to village servants as well as sums kept back under orders of Divisional Officers for neglect of duty and other faults.

27. The fee cess of Rupees 1,400 included under this head was collected from the 22 villages transferred to this district from Trichinopoly. The cess in these villages is collected at 6¼ per cent. on the net land assessment and is paid to the Curnam and Monegar in the proportion of 4 per cent. to the former and 2¼ per cent. to the latter.

28. Nothing was done during the year in the matter of the revision of village establishment in this district.

29. *Surplus Pound Fund.*—The amount transferred to this head was Rupees 3,060, of which a moiety was transferred to the credit of the Government Model Farm and the other moiety was distributed between the Municipal and Local Funds as in the margin.

		Rs.	A.	P.
To Cuddalore Circle Local Fund		807	15	4
,, Virdachellam Circle Local Fund		565	9	0
,, Cuddalore Municipality		59	0	10
,, Chedambram Municipality		67	6	10
Total ...	1,509	0	0	

30. I may add here that this fund will cease to exist from the beginning of the current year, and that the whole balance at the credit of "Pound Fund" on 30th June last was transferred in the accounts of the current month as reported in my letter, No. 303, dated 15th instant.

31. No corrections or adjustments were communicated by the Accountant-General subsequent to the submission of the report for 1876-77, and consequently no prescript has been entered in this report as required in Board's Circular Memorandum, No. 454, dated 10th May last.

From H. L. WOOLDRIGE, Esq., Deputy Conservator of Forests, South Arcot Division, to A. CRUICKSHANK, Esq., Acting Collector of South Arcot, dated Cuddalore, 2nd July 1878.

I have the honor to submit the report on Jungle Conservancy Administration in this district for the official year 1877-78.

Section I.—The whole of the operations remained under the supervision of the Forest Officer. An addition of 1,190 acres has been made to the area of village firewood tracts (described in the accounts as "Village Reserves") occurring as follow :—

	Acres.
In Villapuram Taluk	790
In Kullakurichy Taluk	100
In Trinomalai Taluk	300

No addition has been made to topes.

Plantations have been extended by including in this year's accounts 1,732 acres of waste land at Periacuppam, Killay and Coleroon mouth. Of the Killay new land 15 acres planted in the year.

The receipts being less than usual "Demarcation" of the firewood tracts had to be deferred, the "Settlement" of boundaries also remained unfinished owing to pressure of famine duties on Revenue officials.

The Deputy Conservator was assisted in supervision by the Manager who has drawn same pay as in last year.

The Government village and roadside topes have somewhat suffered from disregard of village heads to damage by village cattle, travellers and others. Tahsildars still do not communicate with this office when Government topes are about to be put up to auction; to be felled for firewood, &c., consequently have been unable to control or advise as regards them.

The growth in firewood tracts in special cases has much improved notably in the valum tracts in Villapuram Taluk, and the karungali, satinwood and kachan tracts in Tindivanam and Virdachellam Taluks; the rest of the reserves though advancing are doing so but slowly, but I do not despair of their ultimate improvement. The dry years experienced of late have been against their progress.

Permanent fencing, either brick, rough-stone walling or ditching, is much to be desired for all reserves. Funds are not available as yet for it.

Plantations have suffered much by casualties owing to the late unseasonable weather, but the growth of existing trees is all that could be expected. There is no doubt of these coast plantations being useful even now and becoming a financial success.

The young sets are not thriving; out of 75,000 established by December 1877, 19,121 had died at close of March; this large number was owing to watering of most fields having been purposely reduced on account of the heavy rain in December, and because the dry weather since experienced would have taken more funds to water efficiently, till close of year, than were available for that purpose.

Five tabulated abstracts (marked consecutively from A to E) are submitted as usual :—

A shows number of villages per taluk in which topes exist, the number of trees planted in those topes since Government Order, No. 2,074 of 19th November 1863, and number now living; the remarks to the statement will explain certain totals of it.

B exhibits the jungle conservancy operations under the Forest Officer as called for in Board's Proceedings, dated 8th August 1873, No. 1,177; the detail under the remark column will explain the difference between figures of this and last year's similar return.

C summarises fellings and sales on plantations. Value of balance stock in wood in woodyards is trifling.

D shows sums monthly credited to Jungle Conservancy from each taluk. With regard to the totals in this abstract the revenue collected by Forest Departmental officials and paid into the several treasuries to Jungle Conservancy credit during the year was actually Rs. 2,154-9-7, whereas Rupees 800-7-3 appears in the statement. The difference, Rupees 1,354-2-4, was included by Taluk Treasury Officers with their own collections by mistake; but not being of material consequence did not seem to call for rectification of treasury accounts; this was the case in last year also.

E treats of revenue derived from Government topes planted before 1863; it is incomplete for the whole district, but will serve to estimate the sum annually collected from villagers for right of user to these fruit topes; the figures I have given need to be compared with relevant records in Tahsildar's Offices to which I have no access.

The sum total exhibited is much increased beyond last year's figure. I shall notice in detail this source of revenue under Section IX of this report.

Under the principles laid down in G.O., dated 4th December 1875, No. 1,748, these tope rents should be credited to Jungle Conservancy and not Land Revenue as at present.

I also submit an abstract of receipts and charges of plantations and reserves from their commencement up to 31st March 1878, but have filed the detailed annual reports on them in my office.

Section II—*Budget Sanction and Expenditure.*—Rupees 11,000 was budgeted for expenditure, but Rupees 10,313 was sanctioned by G.O., No. 533, of 5th February 1877, the difference being cost of increased supervising establishment estimated for previous to receipt of Board of Revenue's Proceedings, No. 301, of 25th January 1877. In paragraph 6 of their Proceedings, this charge was disallowed under orders of Government in G.O., No. 2,090, of 19th December 1876.

I also wish to state that the estimate was submitted previous even to communication of this Government Order.

Of the sum allotted for expenditure Rupees 8,450-9-10 was drawn and expended, not taking into account the charge for Board's Control Office.

The following comparative statement will show the items on which savings or excess occurred:—

Head of Charge.	Expenditure.		
	Sanctioned Amount.	Sums drawn and expended.	Increase or Decrease.
	Rs.	Rs. A. P.	Rs. A. P.
Communal Firewood Reserves...	5,149	4,019 6 1	+1,429 9 11
Fuel Plantations...	2,718	2,381 1 6	+ 336 14 6
Subordinate Executive and Office Establishment and Contingencies	682	727 3 9	— 45 3 9
Government Fruit Topes	1,464	1,322 14 6	+ 141 1 6
Total ...	10,313 Sanction.	8,450 9 10 Drawings.	+1,862 6 2 Net savings.

The savings were necessary on account of short revenue.

The excess of Rupees 45-3-9 under Subordinate Executive and Office Establishment occurred by reason of railway fares and famine allowance to clerk.

The sums drawn under column 3 of the above statement have been fully accounted for by bills. There was an arrear on 31st March of Rupees 409-15-3, being part of the wages due for that month which as usual are paid in following month.

The similar item for last year was Rupees 497-1-8.

The cost of Subordinate Executive and Office Establishment was nearly 9½ per cent. of expenditure on works.

Section III—*Receipts.*—The following statement gives these in detail:—

Description.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
By Forest Department.		
By sales of wood, &c., on plantations	529 7 0	
From reserves (auction sales of confiscations and dead standing trees)	127 4 9	
From fruit topes (less than fifteen years old), sales of produce and rent	183 14 4	
Seigniorage on firewood and charcoal brought for sale without license collected at jungle conservancy checking tanahs throughout the district	1,308 15 6	
		2,154 9 7
By Revenue Department.		
Fees on fuel and bamboos	1,641 12 10	
Seigniorage on wood	273 7 9	
Rent of the jungle trees	77 6 0	
Sales of trees on jungle land	2,386 13 3	
Fees from charcoal-burners	10 4 0	
Miscellaneous receipts (such as sale of bark, &c.) ...	11 4 6	
Sale of produce and rent of trees in topes	72 0 0	
		4,473 0 4
Total Receipts in 1877-78 ...	...	6,627 9 11

The total receipts in former year was Rupees 10,776-8-6.

The receipts for the year were estimated at Rupees 13,000.

The sum of revenue collections by department was about 32½ per cent. of total revenue, while the total revenue in 1877-78 was but 53 per cent. of average annual revenue of three years previous—the cause—the distress existing in the district.

Section IV.—*Financial Position.*—The financial position on 1st April 1878 stood as follows:—

	Rs. A. P.	Rs. A. P.
To balance to credit on 1st April 1877	4,330 9 11	
Add receipts during the year 1877-78	6,627 9 11	
		10,958 3 10
Deduct sums expended during 1877-78 on working charges and establishment by the Deputy Conservator of Forests	8,450 9 10	
Cost of the Board of Revenue's Offices for same period...	Not yet known.	
Balance to credit on 1st April 1878		8,450 9 10
To this balance may be added the revised estimate* of receipts during 1878-79...	...	2,507 10 0
Which will give available for expenditure for the year 1878-79, exclusive of expected receipts by transfer of revenue from topes over sixteen years old	...	9,000 0 0
		11,507 10 3

Section V—*Village Communal Reserves—Extension and Conservancy.*—No large increase was made to the reserved area this year. In Villapuram Taluk 700 acres of naturally grown promising young valum jungle in six blocks and a tract of valum of 100 acres in Kallakurichy and 300 acres of jungle land in Trinomalai Taluk were taken up; hence the area of communal reserves is now acres 46,943.

No survey nor demarcation has been carried on this year as funds did not admit, and the boundaries selected for other reserved tracts have not yet been settled by the Revenue officers.

The 46,943 acres in ninety-one blocks have been protected by four maistries, five pygusts and forty-three watchers at a monthly cost of Rupees 225, taking the average on the year. The tanadars also contribute to protection of reserves and are charged to them, but are not taken into above average. The improvement in increased height of shrubs and saplings and thicker growth of many of these tracts is very noticeable this year.

* Vide my letter, No. 146, of 22nd June 1878.

Maistries are in charge of taluks. The duties of the watchers are to prevent felling, protect saplings by ring fencing, &c., collect jungle tree seeds and sow them broadcast again in suitably wooded ground; dibbling in seeds in open and more unfavorable spots, to repair fencing of enclosed tracts, keep the boundary lines clear and maintain bound marks, prevent goats from entering and generally assist growth by all means in their power, and protect saplings against injury by villagers and cattle grazing.

The pygusts have to keep the watchers to their work and supervise cutting off branches of grown trees, brushwood, &c., for villagers' wants; to close gates and open others as much as possible to suit convenience of herdsmen, while taking care no harm to young growth may result by so doing.

Expenditure on reserves as follows :—

	Rs.	A.	P.
On temporary protective establishment	3,560	2	9
On working charges	313	7	10
On construction of inspection hut and store-shed combined on a village reserve near Thumbur in Villapuram Taluk.	130	0	0
On replotting and recompiling area of Thumbur, &c., ten reserved blocks in Villapuram Taluk	15	11	6
Total ...	4,019	6	1

Receipts derived

By sale of confiscation 127 4 9

The operations on reserves with cost and receipts, &c., have been detailed in the following tabulated form :—

STATEMENT exhibiting the Talukwar Operations carried on in Village Reserves with their Costs and Receipts during 1877-78.

Names of Taluks.	Number of Blocks.	Area in Acres. By Survey.	Area in Acres. By Estimation.	Number of Acres specially conserved by Establishment.	Number of Acres under General Supervision.	Collection of Seeds and Cost. Description of Seeds collected.	Collection of Seeds and Cost. Number of Measures.	Sowing of Seeds and Cost. Number of Blocks.	Sowing of Seeds and Cost. Acres sown.	Sowing of Seeds and Cost. Description of Seeds.	Sowing of Seeds and Cost. Number of Measures.	Sowing of Seeds and Cost. Acres sown by dibbling.	Sowing of Seeds and Cost. Acres sown in ploughed lands double furrows at 3 feet a part.	Cost.
1	2	3	4	5	6	7	8	10	11	12	13	14	15	16
														Rs. A. P.
Caddalore	13	3,878	10,800	13,078	1,600	Magadum, Kattagai, Oachovvaut, Yelanthan, &c.	304½	8	335	Cashewnut, Pilanai, Katvagai.	400	293¾	91¾	20 13 0
Virdachelum	13	...	7,000	7,000	...	Nagai, Valum, Kounai, Vagai, &c.	151½	7	193	Babool, Konnai, Nagai, Valum.	82	99	40	
Tindivanam	25	...	7,000	2,080	4,920	Kattvagai, Karivalum.	496	6	38½	Katvagai, Karivalum.	198	20	18½	19 12 1
Trikalore	6	...	8,500	4,200	4,300	Karungali, Kounai, Vembu, Thariugu.	162½	4	12	Karungali, Kounai, Vembu, Thariugu.	202½	...	12	50 13 3
Chillumbram	2	...	1,100	600	500	Korangkundi, Venkundi, Narikundi, Seraplunai, Karkundi, Punnikatie, Marama, Tamarind, Iluppai.	34	2	...	...	...	...	...	4 10 0
Villupuram	16	6,910	1,230	6,910	1,230	Puvalum, Karivalum, Katvagai, and Thuringu.	665	14	42¾	Thuringu, Ponasan, Vembu, Katvagai, Karivalum.	539	28½	14	30 12 0
Total ...	75	10,788	35,630	33,868	12,550		1,803¼	41	617		1,481½	441	176	126 12 4

Statement exhibiting the Talukwar Operations carried on in Village Reserves—(Continued).

Names of Taluks.	Number of Seedlings planted at the close of the year in sown areas by each Station.	Number of Plants.	Casualties to end of 1877-78 among new and old.	New seedlings at close of 1877-78.	Trees existing from commencement up to 31st March.	Cost.	Number of Yards fenced newly.	Number of Yards repaired in old fencing.	Cost.	Number of Seedlings sown.	Number of Cattle grazed on an average per month.	Number of Head Loads removed free by Villagers.	Number of Elephants cleared.	Total Cost of Conservancy Establishments in 1877-78.	Total Expenditure shown by accounts in 1877-78.	Total Receipts in 1877-78.
	17	18	19	20	21	22	23	24	25	26	27	27	28	29	30	31
						Rs. A. P.			Rs. A. P.					Rs. A. P.	Rs. A. P.	Rs. A. P.
Cuddalore ...	100,000	...	...	...	5,040	...	...	...	...	...	23,400	855	3,000	598 11 4	1,062 4 6	13 1 9
Virdachellam ...	50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tindivanam ...	20,000	...	...	...	3,377	...	...	...	...	...	61,741	7,153	2,500	722 4 9	751 13 2	45 7 2
Trikalore ...	20,000	...	...	...	...	...	...	...	...	...	2,187	3,000	...	269 6 2	420 3 5	5 6 11
Villupuram ...	40,000	...	...	778	1,253	12 12 0	7,624	419	84 11 0	26,170	25,000	7,000	1,500	561 12 7	575 2 7	4 4 11
Chittambaram ...	...	...	...	...	...	...	...	...	...	...	2,960	500	...	205 9 4	205 9 4	8 0 0
Total ...	210,000	1,100	322	778	14,760	12 12 0	7,620	419	84 11 0	146,145	23,605	7,000	8,500	2,356 9 7	2,959 11 6	51 0 0
							Add the cost of operation of an inspection check at Thandavar Reserves							180 6 0	...	...
							Add also the cost for planting Thandavar, &c., 10 Reserves							15 11 6	...	...
														4,019 6 1	127 4 9	

**It is estimated that 4 lakhs of seedlings of Kumbon, Tuttiki, &c., were retained in three islands of the Pichavaram reserve grown naturally from seeds brought down by floods and left on the sand-banks.*

SECTION VI—*Open Jungles and Tanahs.*—The number of tanahs kept up were on an average sixteen, at a cost of Rupees 71 per month; at close of former year there were seventeen, at a cost of Rupees 79.

The following statement gives the result of operations undertaken to check removals of produce brought for sale from open jungles and the amount of free removals passing certain points; these operations were carried out over a portion of the district only, and therefore the totals of Tahsildars' passes checked by the Tanahdars will not bear comparison with the total of issue. Village heads also check. I do not receive returns from them of the quantity.

The seigniorage value of free removals this year was Rupees 5,251-10-3, in former year was Rupees 6,290-6-3.

STATEMENT showing Quantities and Sorts of produce removed on Seigniorage Tickets issued Departmentally.

Particulars.	Cuddalore Taluq.	Virdachellam.	Tindivanum.	Trikalore.	Villupuram.	Chillambram.	Total. Bandy-loads.	Total. Head-loads.	Seigniorage levied.	Remarks.
									Rs. A. P.	
Firewood { Bandy-loads ...	248	3	125	816	522	10	1,728	...	648 12 0	
Firewood { Head-loads ...	11,764	7,243	8,906	2,778	1,516	6,158	...	38,665	604 2 3	
Charcoal { Bandy-loads ...	5	1	6	1	...	...	13	...	19 8 0	
Charcoal { Head-loads ...	333	1	22	18	10	53	...	447	27 15 0	
Junglewood—Bandy-loads	...	...	...	14	10	...	24	...	23 10 0	
Total of removal and seigniorage realized in Tanahs ...							1,766	39,112	1,323 15 3	No seigniorage is levied on Avaram bark; it has been passed free under orders of Board of Revenue, in Proceedings No. 2,873 of 18th November 1876.
Deduct balance of Tanah receipts on 31st March 1878 unpaid in Treasuries at close of 1877-78							...	...	14 15 9	
Total Tanah receipts paid into Treasury credited to Jungle Conservancy Revenue in 1877-78							...	...	1,308 15 6	

Free removal for supply of towns and villages from open jungles and private lands.

Firewood { Bandy-loads ...	2,288	781	1,109	523	311	292	12,306	...	4,614 12 0	The amount entered against those items would be the equivalent values of such removals if taken at seigniorage rates now in force.
Firewood { Head do. ...	5,661	21	183	5	17	...	...	5,887	91 15 9	
Charcoal { Bandy do. ...	...	...	1	...	...	1	...	...	1 8 0	
Charcoal { Head do. ...	4	41	...	...	...	...	...	45	2 13 0	
Avaram { Bandy do. ...	14	...	...	3	...	...	17	...	12 12 0	
Avaram { Head do. ...	1,222	17	...	20	...	...	...	1,259	39 5 6	
Valam ... { Bandy do. ...	...	3	...	...	...	...	3	...	7 8 0	
Valam ... { Head do. ...	64	...	...	...	...	...	...	64	8 0 0	
Junglewood—Bandy-loads	116	314	31	12	...	...	473	...	473 0 0	
Total ...	...	...	...	...	...	...	12,800	7,255	5,251 10 3	

Seigniorage value of tickets issued by Tahsildars for forest and jungles, checked at Jungle Conservancy Tanahs.

Firewood—Bandy-loads ...	12	26	...	13	18	10	79	...	29 10 0	Value at seigniorage rates.
Charcoal— do. ...	111	23	11	1	7	2	155	...	232 8 0	
Avaram— do. ...	542	18	147	42	23	3	775	...	581 4 0	
Valvalam— do. ...	195	10	7	20	...	6	148	...	370 0 0	
Junglewood— do. ...	102	321	220	303	53	9	1,008	...	1,008 0 0	
Bamboos— do. ...	96	100	392	134	79	...	801	...	600 12 0	
Do. Head-loads ...	...	1	...	401	...	...	...	402	12 9 0	
Total ...	...	...	...	...	...	...	402	2,966	2,834 11 0	

The tanahs appear to work well. No complaint has been brought against the employés of levying excess seigniorage or unlawful dues from persons carrying private grown or free produce.

The chief collection is from head-loads. The Tanahdars are not permitted to give passes for bandy-loads excepting in certain cases noted below.

The tanah accounts were closed weekly or fortnightly (according to their accessibility) as in last year. The men employed are required to lodge a sum of money in proportion to the sum of collections at their tanah as security for their good behaviour.

The aggregate deposits at close of year amounted to Rupees 260 as detailed below :—

Taluks.	No. of Tanahs.	Amount of Wage.	Deposited Amount.
		Rs. A. P.	Rs. A. P.
Cuddalore	4	18 0 0	30 0 0
Tindivanam	2	8 0 0	35 0 0
Virdachellam	1	5 0 0	.....
Villapuram	1	5 0 0	.....
Trikalore	2	10 0 0	50 0 0
Chillambram	1	5 0 0	70 0 0
			15 0 0
The aggregate cost of	11	51 0 0	260 0 0

The full strength of twenty men contemplated was not kept throughout the year, but ranged from eleven to eighteen as need arose. Their aggregate pay was Rupees 856-2-8 debited to firewood reserves, inasmuch as the Tanahdars assisted in protecting them by preventing illicit removals; but I think that this should be altered in future and a portion only debited to reserves. The revenue collected at tanahs amounted to Rupees 1,308-15-6 or a net return of Rupees 503; this was not credited to reserves as derived from wood, &c., cut from open jungles, no felling on seigniorage passes for sale being yet allowed in village reserves.

The Tahsildars are the officers usually applied to for tickets by purchasers, but when produce is felled from Government jungles and brought for sale without such license *then* these Tanahdars are authorized to levy the Royalty at the rate fixed for the district, and to furnish carrier or wood-dealer with a printed "Bandy-load" pass to enable him to proceed to market without hindrance instead of detaining the load pending inquiry as would be the case at a forest tanah.

The villagers prefer to purchase tickets from Tanahdars instead of going to Taluk Cutcherries, since the station is nearer to their villages, and it is with difficulty I can prevent the Tanahdars receiving the fees for bandy-loads forced on them. As above-mentioned Tanahdars are not allowed to *issue* passes *to fell bandy-loads*; in case of some parties persisting in bringing out bandy-loads without Tahsildars' passes the wood is arrested at the tanah.

The village heads are still in the habit of issuing free passes in manuscript for Government and for private wood; this course gives much room for smuggling Government wood; there is no means of checking them or the felling that takes place under such authority, and it is almost certain the official issuing makes his own profit by them. The remedy lies in compelling village officers to adopt printed forms in duplicate furnished by this office, but this needs the special order of the Collector. I proposed this plan last year,* and suggested they should submit monthly returns of issues to this office, the same as Tahsildars do for forest passes issued.

* *Vide* Administration Report for 1876-77.

The Board of Revenue in Proceedings, No. 2,911, dated 21st June 1877, paragraph 2, detail the course to be pursued for Railway Districts. The method noticed in paragraph 3 of Mr. Longley's letter embodied in those Proceedings would work well, I think, to check the abuse I notice.

So far as I can personally judge the villagers seem in favor of tracts being taken up for village reserves; they find they are likely to get wood close at hand at moderate terms, if not quite free, and that restrictions on grazing, &c., do not press heavily on them.

SECTION VII—*Plantations*.—The operations during the year have been as follows :—

Nursery Operations.—Acres 3¾ of nursery were formed and fenced; measures 111¼ were sown in seventy-five beds covering 600 square yards, with a result of 1½ lakh of seedling; the seed was old and somewhat damaged; 176,000 seedlings from last year's balance transplanted into 150 beds covering 1,200 square yards, and 60,000 seedlings left to grow in seed-beds after thinning out; these 236,000 plants with balance 163,000 transplants of last year were watered, weeded, and tended for seven months, being required for extension and replacing casualities in monsoon of 1877; great numbers died and thousands were so weak and stunted as to be worthless for field.

Only about a lakh of departmental nursery plants were used for extension and supplies; 500 plants were sold for Rupees 2-8-0 and 25,950 were purchased for Rupees 126-12-6.

The result of nursery operations is as follows :—

To Debit.

	Rs.	A.	P.
Cost of collecting 112½ lbs. cleaned seed	9	6	0
Value of 112½ lbs. seed sown in nurseries	55	12	0
Cost of purchasing 25,950 plants	126	12	6
Cost of labor, digging and watering, &c., nursery	187	9	4
Total...	379	7	10

To Credit.

	Rs.	A.	P.
Value of 112½ lbs. seed collected in year...	55	12	0
* Sale of 14 lbs. seed	10	8	0
Sale of 500 plants	2	8	0
Value of 103,040 plants lifted from nurseries fit for field ...	412	2	7
Value of 1½ lakh seedlings in nursery at close of year	56	4	0
Value of 2,000 transplants in nursery at close of year	8	0	0
Total...	545	2	7
In favor of Nurseries...	165	10	9

* 56 lbs seed remained from last year—

14 lbs. were sold in year.

42 „ remained in store at close of this year but had become worthless from age therefore deduct original value... 21 0 0

Net in favor... 144 10 9

Extension.—Acres 107 of new ground were lined out for planting at 8′ × 8′ apart, 51 spring wells were dug and secured from silting up by nanal grass and screwpine, 70,000 plants of casuarina were established at end of December in the above 107 acres.

The provision in budget for extension was conditional on funds being available; the felling was not carried out, and those funds became available for extension when there was every prospect of good rains—unfortunately not fulfilled.

The uncertain weather indeed occasioned to go over the field several times before they were established. The cost of extension was Rupees 382-5-7 or Rupees 5-7-5 per 1,000; the rate for extension last year was Rupees 5-6-1. The outlay for watering new sets till close of year was Rupees 502-14-9 or Rupees 7-2-11 per 1,000; the rate for maintenance of new sets in last year was Rupees 16-12-8 per 1,000. The original estimated cost of maintenance of new sets till close of year per 1,000 is Rupees 37. Four of the concluding five months were dry; the high number of casualties is to be attributed to that and the small expenditure admissible. When planting out it was expected there would be more than the usual rains in January and February since November's rains were late. 500 casualties in former planting were replaced and watered at a cost of Rupees 78-14-9.

33,810 Casuarina trees of 1876 planting including the few supplies to that year's fields were kept up at a cost of Rupees 631-8-11, or Rupees 17-7-5 per 1,000 for the year.

The estimates for such work vary from 20 to 25 Rupees per 1,000 yearlings according to rainfall; this year watering was reduced a little to meet reduced income; the casualties among yearlings reached about 5 per cent. in consequence of this and dry season.

In former year—also a very dry year—the outlay on the upkeep of yearlings was Rupees 20-13-6 per 1,000 and the casualties came to 5 per cent.

A total of 32,266 casualties occurred including plantations of all ages. Of these 19,121 occurred among new sets or about 25½ per cent. in five months; the total casualties occurring in former year were 22,174, of which 9,662 among new sets or about 22¼ per cent.; so the loss though heavy for ordinary years yet, considering the bad weather and low expenditure, does not compare unfavorably with the previous year. Among rest casualties five old trees were burnt at Killay and the most of the balance occurred among 1875 planting at Noochicadu and 1873 and 1876 planting at Tarlancordah plantation; 43 trees of 7 years old and upwards died out also and are included. Two thousand young palmyra died at Killay but not included in above, not being firewood tree.

Saplings 3,743 were pruned; monthly establishment were assisted in this by hired labor to amount of Rupees 9-5-0; watchmen's aggregate wages for protecting, &c., plantations, numbering 159,057 trees, was Rupees 217-8-3; charge for watching 138,534 trees last year was Rupees 248-10-3; the number of trees to be protected this year was greater than in last, but the establishment was reduced to meet income, and saplings were older and needed less attention.

Felling operations confined to sawing down 187 trees of 7, 8, and 9 years old, some well grown but mostly ill-grown and sickly, and thinning out 434 four year old saplings; 3,007 dried saplings were also cut out and sold as firewood.

The weight obtained in dry wood was 46 tons 1,094 lbs. valued at Rupees 470-12-5; the actual cost on felling, working up and bringing to depôts was Rupees 138-3-4 or Rupees 3-3-4 per ton; the high rate owing to the small size of wood and being scattered over plantations rendering carriage expensive.

The yield from the 187 trees felled was cubic feet 353 and 4 tons 391 lbs. firewood an average of 169 lbs. of wood per tree; the 434 four years old saplings (planted 8' by 8') yielded 5 tons 952 lbs. and the 3,007 dead poles 27 ton 14 lbs. Some 9 years old trees specially felled for Railway bridge-work contained cubic feet 10; besides the head and branches (about 75 lbs.) as firewood the average for 34 trees so felled being 7¼ cubic feet timber.

At beginning of year value of stock in wood-yard was Rupees 34-3-0; at the close the balance was at Rupees 1-10-3.

Sales during the year amounted to Rupees 529-7-0 as follows :—

			Rs.	A.	P.
Firewood poles, 189 c. 155 lbs., equal to 42 tons 575 lbs.		...	326	7	0
Timber, cubic feet 353¼	9 ,, 1,018 lbs.	...			
Nursery. { 500 Casuarina plants		...	176	14	2
{ 14 lbs. do. seeds		...			
Miscellaneous—Old ferry boat and fittings		...	10	8	0
Of these sales the Railway Company took timber 249½ cubic feet, at 8 Annas a cubic foot		...	13	1	10
The jail took timber cubic, feet 24¾ at Annas 10-3		...	124	11	0
And firewood 43½ c. at Rupees 1-14-0		...	16	0	0
Relief camps took 500 poles for sheds, at 4 Annas each		...	81	12	0
And at 41 c. 284 lbs. firewood for		...	125	0	0
And the public the rest.		...	40	15	0

Bringing cubic feet to tons the sales of plantation wood amounted to 52 tons 252 lbs.; 55 tons were sold in the previous year.

The total number of trees existing at close of last year was 169,197, at close of this year was 209,310, obtained by deducting fellings and casualties and adding new sets established at the close of the year.

The distribution of the total is shown below :—

Plantations.	Year of Planting.											Total.
	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
Shonangooppam ...	459	...	...	2,602	400	....	14,360	1,150	...	360	14,650	33,921
Fort St. David ...	...	2,045	...	1,123	...	...	1,900	...	2,848	...	...	7,916
Tarlancordah ...	...	1,582	...	1,556	...	1,962	6,857	99	13,332	8,850	...	34,238
Noochicodn ...	...	...	...	2,175	...	...	...	1,600	83,400	28,000	29,219	113,794
							Pal-					
Killay	450	...	749	...	53	...	myra. 11,109	...	10	...	7,060	19,431
Total ...	909	3,627	749	7,456	453	1,962	34,226	17,249	54,590	37,219	50,879	209,310

Section VIII—*Government topes of recent formation.*—The number of topes formed since G.O. of 19th November 1863 remaining under charge at beginning of year were 154; of these 23 topes containing 26,115 trees in 167 acres 27 cents. were improved by 2 maistries and 22 gardeners at a cost of Rupees 1,116-12-0. The balance 131 topes were left to the care of village heads, the trees in them having attained sufficient size and age. The villagers are allowed to graze milch cattle and pick up dead wood and leaves freely in the older and more advanced topes.

Heads of villages and Revenue Inspectors have, in my opinion, not taken proper care of these; damage has been caused in several both by cattle and mischievous people.

By Standing Orders of the Board, village heads are to be held responsible for the condition of topes in their villages.

Fencing.—Three topes in Tindivanam cusbah were finished, enclosing by mud wall for a length of 773½ linear yards and 4½ feet high containing 568 cubic yards 6½ feet. The cost was Rs. 86-7-6; water was far removed and clay had to be carried; the topes so treated have improved,

but the fencing is perishable. The expenditure by accounts for this fencing was Rupees 180½, and includes Rupees 43-10-6 arrear of last year.

Twenty topes were bush fenced by gardeners.

Extension.—1,195 plants of Nagai nive silk cotton, Konnai, Tamarind, Guava, &c., were planted and watered in vacant places in the topes; many large pits have been dug and filled with good soil in readiness for a good planting season. The wages of extra labor came to Rupees 23.

2,201 Casualties occurred among the younger topes.

The casualties in older topes are not accurately known; they have not been reported to this office by Revenue officials.

Transfers.—Two five years old topes in Vyloor and Parea Vadavadie villages, Virdachellam Taluk, aggregating 21 acres 78 cents and containing 1,358 trees, being ill-grown and of excessively bad soil, the gardeners were transferred to village firewood reserves and the village heads deputed to charge of them.

The Veriyur tope on Trikalore and Trinomalai road was also proposed to be transferred to Local Fund Choultry closely adjoining it, but differred at request of the Collector pending resolution of Local Fund meeting and not transferred yet :—

	Rs.	A.	P.
Total receipt was	188	14	4
The former year's receipt was	166	14	1

The total expenditure in the year was Rupees 1,322-14-6. The total expenditure in last year was Rupees 1,370-6-8.

The revenue for the year was derived thus :—

	Rs.	A.	P.
Auction sale of 24½ bandy-load prunings and windfalls... ...	41	4	8
Sale of Parkinsonia (peevalum) seeds to Railway Company ...	1	4	0
Rent of fruit crops and palmyra leaves	146	5	8
Total ...	188	14	4

The "Naval" tope in Villapuram cusbah gave the best return; it is an old mango tope recently improved and added to; the yearly average of five years is Rupees 110-8-5; a few of the other topes are beginning to bear; in a year or two more, provided better seasons, considerable increase of revenue may be expected.

For the most part the condition is promising; they consist chiefly of tamarind, mango, and Illuppai topes; in some of them good "pucka built" wells exist, in others the water supply comes from village reservoirs (kolums) or private field wells; the efforts of the gardeners are directed to maintaining fences and to preventing injury to the trees rather than to watering; sufficient funds are not available to maintain these topes as they should be, but though of considerable value and utility, it must be allowed firewood tracts are more so; indeed the latter are an absolute necessity; twice the present sum annually available could be advantageously spent in improvement of fruit topes and conservancy of village firewood tracts.

The gross area of topes is 513·51 Acres; the number of trees at close of year was 51,916.

Section IX—*Old topes on Government land planted prior to* 1863.—These topes are locally known as "Samathayam" topes.

Statement E gives in detail the result of inspections and inquiries by Jungle Conservancy Officials to date.

For the good of those villages wanting in firewood tracts, the rents from these topes should be transferred from Land Revenue (Miscellaneous) to Jungle Conservancy Fund, for the present low ebb of receipts will not allow much progress in conservancy of village reserves; the need for transfer was noticed last year. It is contrary to principle laid down in G O.,* No. 1,718, of 4th December 1875, that these rents should continue to be credited to Land Revenue, Miscellaneous. It was shown last year that for a portion of the district only the sum of Rupees 6,738 was collected by village heads from communities and Puttahdars for their enjoyment of crops from these topes.

* Embodied in Board's Proceedings, No. 1,429, dated 31st May 1876, quoted in G. O., No. 1,112, of 16th August 1876.

Statement E is not yet complete for the district. But further inquiries and inspections during 1877-78 have brought the revenue thus collected to Rupees 18,686 compared with Rupees 6,738 returned in last year.

Two taluks and certain portions of three other taluks have yet to be tabulated; these are specified in remark column of statement.

It is probable that from Rupees 20,000 to 25,000 per annum are thus obtained; an annual revenue of this amount transferred to Jungle Conservancy Funds and added to present average

receipts would allow of further extension and improvement of village firewood tracts, even to reboisement of denuded lands and increase to the number of road-side topes. Such plantings would result in better grazing lands and perhaps amelioration of climate, but certainly in preventing the silting up of many rain-fed tanks. I understand it is only of late the wooded up lands forming the water-sheds of many of such tanks have been cut away.

The number of trees on these Samathayam topes collected to date is 273,352, about one-third of which are trees bearing crop. In the course of every year a few topes are put up to auction by Revenue Inspectors under Divisional Officers' or Tahsildars' orders and clean felled by the purchaser, specially those containing Nagai and Illuppai trees for sale of their timber. The Forest Officer "in charge of Jungle Conservancy operations" has virtually no control of them, and cannot have I imagine until the rents form portion of the Jungle Conservancy Fund.

If these old trees must needs be felled to meet demand I see no reason why the plot cannot be planted up again; the soil would be suitable and there could be no antagonistic local prejudices or privileges to prevent it. Under the present course, the ground either becomes a "barren" or is taken up for temporary cultivation, rarely for permanant occupation.

SECTION X—*General Remarks—Confiscations.*—On four occasions arrest of Avaram bark and firewood was made; the produce had been illicitly collected from reserves, viz., five cart-loads of Avaram bark, two cart-loads of firewood and twenty-six head-loads of charcoal. After full inquiry the arrests were confined and after the usual interval the produce was sold in auction for Rs. 16-6-8. No rewards given, nor expenditure in recovering or selling incurred, so the full sum credited.

Jungle Offences.—Two cases of theft of wood and charcoal from Government plantations in Cuddalore Taluq together of value of Rupees 2-5-0 and six cases of theft of wood and mischief in village reserves, valued at Rupees 9-13-6, were prosecuted before Magistrates of the 2nd and 3rd class, and all convicted. The aggregate punishments amounted to thirty days' rigorous, 32 Rupees fines, and three dozen lashes.

One case of forgery of village head's signature to a firewood pass was prosecuted by the Jungle Conservancy Manager against one Cuppusawmy of Punruthy; the Parangany Village Magistrate's name was forged to free pass in manuscript; the forgeries were forwarded through the post but were not delivered, so after much delay for postal inquiry without avail, on that account the case was dismissed by the Special Assistant Magistrate.

Seven cases of petty theft were decided by four Village Munsifs, and of twenty men concerned all were punished, two were put in stocks for two hours each and the rest were kept under guard for some hours.

3,070 head of cattle were pounded for trespassing in enclosed areas of reserves, plantations and in Government topes under special improvement.

No complaints against the working of the department except one of extortion of money from basket-makers by Villapuram Taluq Maistry which is referred to the Sub-Collector for his opinion whether the Maistry should be put to trial or not.

Ten months and one day's aggregate leave granted to monthly paid servants, consisting of twenty-two days' privilege with pay, 112 days' sick leave without pay, and 167 days' private without pay; the Jungle Conservancy Manager and the former clerk took twelve and ten days' casual leave respectively.

The health of the subordinate protective establishment was fair; two deaths occurred among reserve watchmen from cholera.

Conduct on the average was good. One Tanahder dismissed for careless registry, one Tanahdar suspended for three years for suspicious conduct, two watchers discharged for giving false evidence, one watcher fined at instance of Sub-Magistrate of Porto-Novo, and one Pygust discharged for incompetency, one Maistry allowed to resign owing to his old age.

Forester T. Venkatasoobiah continued to "manage" the operations on Rupees 25 plus 10 pony allowance per month, an insufficent salary considering present extent of operations.

The Jungle Conservancy Clerk was transferred to 3rd Forest Clerk in January and a copyist of the Small Cause Court was appointed to Jungle Conservancy clerkship. The submission of this report has been delayed by necessary absence of self and Manager from head office on inspections and change in establishments.

(True Copy.)

(Signed) A. CRUICKSHANK,
Acting Collector.

Exd. W. J. Lewis.

TANJORE, 3rd July 1878.

No. 2254.

From E. F. WEBSTER, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operations of the Special Local Funds of the district for the official year 1877-78, together with the prescribed Statements Nos. 1 and 2.

2. The following are the Special Funds under the control of the Board, and the transactions connected with each are noted in order:—

1. Jungle Conservancy Fund.
2. Nanal Grass Fund.
3. Cattle Pound Fund.
4. Endowment Fund.
5. Village Service Fund.
6. Canal and Ferry Fund.
7. Surplus Pound Fund.
8. Irrigation Cess Fund.

3. As required in the Board's Circular Memorandum, dated the 10th May 1878, No. 454, I annex below a prescript in the prescribed form showing the actual state of these funds at the end of 1876-77 with reference to the corrections and adjustments communicated by the Accountant-General, subsequent to the submission of the last report. From this it will be seen that adjustments had to be made only in (1) Jungle Conservancy, and (2) Canal and Ferry Fund. The difference in the former is due to Rupees 929-6-4 having been transferred to Irrigation Revenue under Accountant-General's letter, dated 10th December 1877, No. 9,674, and that in the latter, namely, Rupees 30-7-0, is caused by a decrease of Rupees 12-5-0 in the Public Works Receipts and an increase of Rupees 18-2-0 in the Public Works Expenditure:—

Funds.	Balance at the Beginning of the Year.		Receipts.		Total including Balances.		Expenditure.		More.	Less.	Balance.	
	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.			As per Account-ant-General's Statement.	As per Report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	6,386	6,386	9,421	9,421	15,807	15,807	11,163	10,234	929	..	4,644	5,573
Nanal Grass Fund	947	947	..	..	947	947	947	947	..	..	..	..
Cattle Pound Fund	1,610	1,610	26,831	26,831	28,441	28,441	25,151	25,151	..	..	3,290	3,290
Endowment Fund	188	188	647	647	835	835	675	675	..	..	160	160
Village Service Fund	15,367	15,367	2,67,707	2,67,707	2,83,074	2,83,074	2,73,507	2,73,507	..	..	21,167	21,167
Canal and Ferry Fund	17,999	17,999	6,272	6,284	24,271	24,283	7,519	7,501	18	12	16,752	16,782

4. The transactions relating to each of the Special Funds are shown in the subjoined statements :—

Abstract showing the Transactions of the Special Funds during the Official Year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure. By P.W.D.	Expenditure. By Revenue Department.	Expenditure. Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ..	4,913 8 11	7,858 12 10	12,772 5 9	..	6,156 12 10	6,156 12 10	6,165 5 11
Naval Gross Fund ..	..	..	..	..	..	..	..
Pound Fund ..	2,551 1 1	27,760 0 2	30,311 7 3	..	26,951 2 10	26,951 2 10	4,359 15 5
Enforcement Fund ..	126 3 0	57 7 1	183 10 1	..	57 12 0	57 12 0	125 9 1
Village Service Fund ..	..	..	..	..	..	..	..
Canal and Ferry Fund ..	21,767 9 3	2,71,561 14 2	2,93,329 3 5	..	2,72,535 11 8	2,72,535 11 8	20,793 7 9
Surplus Pound Fund ..	16,751 12 6	7,760 4 6	24,512 1 0	63 0 0	673 12 4	673 12 4	23,775 14 8
Irrigation Cess Fund ..	..	15,229 2 6	15,229 2 6	..	15,229 2 6	15,229 2 6	..
	..	5 7 9½	5 7 9½	..	..	..	5 7 9½

Comparative Abstract of the Receipts and Expenditure under the several heads of Special Funds during the Official Year 1877-78.

Items.	Receipts. Last Year.	Receipts. Current Year.	Receipts. Increase.	Receipts. Decrease.	Expenditure. Last Year.	Expenditure. Current Year.	Expenditure. Increase.	Expenditure. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund ..	9,613	7,858	..	1,755	10,773	6,156	..	4,617
Naval Fund ..	28,151	27,760	609	..	26,151	26,951	1,800	..
Enforcement Fund ..	57	57	..	..	57	57	..	..
Village Service Fund ..	617	617	..	..	617	617	..	..
Canal and Ferry Fund ..	2,87,567	2,71,561	3,994	..	3,01,567	2,72,535	..	29,032
Surplus Pound Fund ..	1,2551	1,760	1,116	..	1,201	673	..	528
Irrigation Cess Fund ..	15,226	15,229	3,224	..	15,229	15,229	3,224	..
	..	5	5	..	..	..	..	..

5. Jungle Conservancy Fund.—The gross receipts of the year under this fund including the balance of Rupees 4,913 at its beginning as subsequently adjusted amounted to Rs. 12,772, and the gross expenditure to Rupees 6,157, leaving a balance of Rupees 6,165. The annexed Statements Nos. 2 and 3 show the receipts and expenditure of this fund during the year under report as compared with those of the previous year :—

Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos ..	700	492	..	208
Rent of Jungles	246	271	25	..
Sale of Trees	2,483	1,454	..	1,029
Fees from Charcoal Burners	51	40	..	11
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous Receipts	5,941	5,422	..	519
Total ..	9,421	7,679	25	1,767
Net ..	..	..	..	1,742

Comparative Abstract of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of Last Year.	Current Year's Expenditure. By Public Works' Department. Allotment as finally Sanctioned.	By Public Works' Department. Actual Expenditure.	By Revenue Department. Allotment as finally Sanctioned.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes ..	7,655	..	..	..	2,760	2,760	..	4,895
Improvement and Maintenance of Topes ..	2,527	..	..	..	3,352	3,352	825	..
Establishment	..	..	..	..	..	..	..	..
Miscellaneous Charges ..	52	..	..	..	45	45	..	7
Advances made in the Current Year	..	..	..	..	..	..	..	..
Cost of Supervision by Public Works Department at 10 per cent. ..	..	..	..	..	..	..	..	..
Total ..	10,234	..	..	..	6,157	6,157	825	4,902
Net ..	..	..	..	..	..	..	..	4,077

It will be seen that the actual receipts from all sources of this fund were Rupees 1,742 less than those of the previous year. This decrease is the result of a gross decrease of Rupees 1,767 against a small increase of Rupees 25 under the item of "Rent of Jungles." The several sources of income to this fund are as follow :—

(1.) The sale proceeds of fuel in the two jungles of Kodiakkarai and Vettangudi amounting to Rupees 491-13-3.
(2.) Rent of palmyra topes in the Mannargudi and Mayaveram talugs as also of minor jungles in Tritrapundy and Pattucottah taluqs, Rupees 271-6-6.
(3.) Sale of trees on river and channel banks in the several taluqs as well as of withered trees in the fuel reserves and salt topes, Rupees 1,453-11-7.
(4.) Fees from charcoal burners in Vettangudi Jungle, Rupees 39-7-11.
(5.) Other miscellaneous items as per details given in the Remark column of the Statement No. 1, Rupees 5,422-5-7. Items Nos. 1 and 3 show a decrease of Rupees 207-14-11 and Rupees 1,029-5-5, respectively, in the totals of the previous year due chiefly to a smaller umber of withered trees having been sold during the year under report. The receipts under "Miscellaneous" consisting mainly of usually fluctuating items show a decrease of Rupees 518 and call for no particular remark.

6. The system of taxation on fuel prevailing in the Vettangudi Jungle is as follows :—

			Rs.	A.	P.
For a man's load weighing	50 lbs.	.. ..	0	0	9
„ bullock „	200 „	.. ..	0	3	0
„ cart-load „	1,000 „	.. ..	1	0	0

Vide Board's Proceedings, dated 26th October 1869, No. 7,942.

The fee for firewood burut is eight pies per kalam or 12 Merkals. In the Kodiakkarai Jungle all withered trees are sold by auction. A tax of one rupee per annum is levied from every individual gathering withered leaves from the jungle, and the marginally-noted fees are collected for each head of cattle allowed to graze there.

For a bullock, one anna per year.
„ a goat, two annas „
„ a sheep, one anna „
For export sheep and goat, two annas per 100 per day.

7. As reported last year the G.O., dated 23rd June 1876, No. 844, has not affected the receipts of the Jungle Conservancy Fund; for the sale proceeds of trees on channel banks were credited to Jungle Conservancy before the receipt of the Government Order above mentioned.

8. The total expenditure amounted as already stated to Rupees 6,156-13-10 showing a small increase of Rupees 75-13-10 over the Budget allotment. This sum was expended on the maintenance of the existing plantations.

9. The subjoined statement shows as far as can be ascertained the extent of jungles and plantations in the district :—

Items.	Old.		New.		Total.		Number of Trees perished and felled.	Number of Trees remaining on the 31st March 1878.
	Extent.	Number of Trees planted up to 1876-77.	Extent.	Number of Trees planted during 1877-78.	Extent.	Number of Trees		
	Acs.		Acs.		Acs.			
1. Jungles	5,241	1,61,901	..	..	..	..	..	..
2. Fuel Reserves ..	5,185	5,76,281	..	..	..	..	..	..
3. Plantation on Channel Banks	9	6,065	..	..	..	..	..	..
4. Village Topes ..	142	8,269	..	257	16	3,091	415	3,575
5. Salt Topes	16	3,731	..	..	1	10,000	..	10,000
6. Nurseries	1	10,000	..	..				

10. Nanal Grass Fund.—There were no transactions during the year under this head, the fund having been transferred to "Irrigation Revenue."

11. Pound Fund.—The receipts during the year amounted to Rupees 27,500-6-2, which together with the balance at the beginning of the year makes up a total of Rupees 30,790-7-3. The total expenditure inclusive of Rupees 15,220-2-6, transferred to Surplus Pound Fund, amounted to Rupees 26,650-9-10, leaving a balance of Rupees 4,139-13-5 at the close of the year. From the subjoined comparative abstract statements it will be seen that the receipts of the year under report have increased by Rupees 669 beyond those of the previous year owing to larger collections having been made on account of fines on impounded cattle and sale proceeds of stray and forfeited cattle. The expenditure also shows an increase in the net of Rupees 1,500 resulting from a gross increase of Rupees 2,861 in the amount transferred to Surplus Pound Fund and in Miscellaneous Charges counterbalanced by a gross decrease of Rupees 1,361 in charges for constructing and repairing pounds, &c. Of the total expenditure of Rupees 26,651 the cost of the upkeep of cattle pounds amounted to Rupees 11,431 distributed among the following three items thus—

	Rs.
Establishment..	10,260
Charges for constructing and repairing Pounds	441
Miscellaneous	730

The small decrease of Rupees 44 in establishment is due to the fact that certain vacancies caused by the dismissal of pound-keepers were not filled up, their duties being conducted by the respective village Munsifs. The decrease of Rupees 1,317 in the charges for constructing and repairing pounds is due to no fresh pounds having been constructed or money spent to any extent in the repair of those already existing :—

Comparative Abstract of Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act III of 1857	24,259	24,668	409	..
Sale proceeds of stray cattle under Section 12, Act III of 1857	2,468	2,726	258	..
Recoveries of Advances and Unadjusted Expenditure	..	..	..	..
Miscellaneous Receipts	104	106	2	..
Total ..	26,831	27,500	669	..

Comparative Abstract of the Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds.	10,304	..	..	..	10,260	10,260	..	44
Charges for constructing and repairing Pounds ..	1,758	..	..	..	441	441	..	1,317
Miscellaneous Charges ..	603	..	..	..	730	730	127	..
Amount transferred to Surplus Pound Fund ..	12,486	..	..	..	15,220	15,220	2,734	..
Total ..	25,151	..	..	..	26,651	26,651	2,861	1,361
Net ..	..	..	..	..	..	..	1,500	..

12. The total number of pounds at the beginning of the year was 147. To this number eight more were added at the close of the year thus raising the total number of pounds to 155. The aggregate cost of the 147 pounds was Rupees 11,431 which gives Rupees 78 per pound. The following table shows the emoluments of the Pound Establishments together with the rates of salaries allowed to them :—

		Rs.	A.	P.	
8	Pound Gumastahs, at	10	0	0	each per mensem.
2	„ Curnams, at	10	0	0	„ „
2	„ „ at	8	0	0	„ „
21	„ „ at	7	0	0	„ „
10	„ „ at	6	0	0	„ „
21	„ „ at	5	0	0	„ „
5	„ „ at	4	0	0	„ „
1	„ „ at	2	8	0	„ „
1	„ „ at	2	0	0	„ „
63					

Ninety-six toties at 3½ Rupees, and 34 at Rupees 3 per mensem. Besides these there are twenty-five pounds which are left under the supervision of the headman of the villages.

13. Endowment Fund.—This fund is made up of the receipts of some six chuttrums of trivial importance which at the close of the year were handed over to the Local Fund Board under G.O., dated 8th February 1878, No. 247. The transactions being very small call for no particular remark :—

Comparative Abstract of Receipts under Endowment Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government.	647	647	..	..
Revenue derived from Inams, &c. ..	..	..	..	..
Miscellaneous Receipts	..	..	..	..
Total ..	647	647	..	..

8. The total expenditure amounted as already stated to Rupees 6,156-13-10 showing a small increase of Rupees 75-13-10 over the Budget allotment. This sum was expended on the maintenance of the existing plantations.

9. The subjoined statement shows as far as can be ascertained the extent of jungles and plantations in the district :—

Items.	Old.		New.		Total.		Number of Trees perished and felled.	Number of Trees remaining on the 31st March 1878.
	Extent.	Number of Trees Planted up to 1876-77.	Extent.	Number of Trees planted during 1877-78.	Extent.	Number of Trees		
	ACS.		ACS.		ACS			
1. Jungles	5,941	1,61,501	..	..	..	..	..	..
2. Fuel Reserves	5,186	5,75,281	..	..	..	..	..	..
3. Plantation on Channel Banks								
4. Village Topes	9	6,065						
5. Salt Topes	112	8,269	..	..	..	..	..	..
6. Nurseries	16	3,741	..	257	16	3,991	415	3,576
	1	10,000	..	..	1	10,000	..	10,000

10. Nanal Grass Fund.—There were no transactions during the year under this head, the fund having been transferred to "Irrigation Revenue."

11. Pound Fund.—The receipts during the year amounted to Rupees 27,500-6-2, which together with the balance at the beginning of the year makes up a total of Rupees 30,790-7-3. The total expenditure inclusive of Rupees 15,220-2-6, transferred to Surplus Pound Fund, amounted to Rupees 26,650-9-10, leaving a balance of Rupees 4,139-13-5 at the close of the year. From the subjoined comparative abstract statements it will be seen that the receipts of the year under report have increased by Rupees 669 beyond those of the previous year owing to larger collections having been made on account of fines on impounded cattle and sale proceeds of stray and forfeited cattle. The expenditure also shows an increase in the net of Rupees 1,500 resulting from a gross increase of Rupees 2,861 in the amount transferred to Surplus Pound Fund and in Miscellaneous Charges counterbalanced by a gross decrease of Rupees 1,361 in charges for constructing and repairing pounds, &c. Of the total expenditure of Rupees 26,651 the cost of the upkeep of cattle pounds amounted to Rupees 11,431 distributed among the following three items thus—

	Rs.
Establishment	10,260
Charges for constructing and repairing Pounds	441
Miscellaneous	730

The small decrease of Rupees 44 in establishment is due to the fact that certain vacancies caused by the dismissal of pound-keepers were not filled up, their duties being conducted by the respective village Munsifs. The decrease of Rupees 1,317 in the charges for constructing and repairing pounds is due to no fresh pounds having been constructed or money spent to any extent in the repair of those already existing :—

Comparative Abstract of Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act III of 1857	21,259	21,668	409	..
Sale proceeds of stray cattle under Section 12, Act III of 1857	2,468	2,726	258	..
Recoveries of Advances and Unadjusted Expenditure	..	..	..	..
Miscellaneous Receipts	104	106	2	..
Total ..	26,831	27,500	669	..

Comparative Abstract of the Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	10,304	..	..	..	10,260	10,260	..	44
Charges for constructing and repairing Pounds ..	1,758	..	..	..	441	441	..	1,317
Miscellaneous Charges ..	603	..	..	..	730	730	127	..
Amount transferred to Surplus Pound Fund ..	12,486	..	..	..	15,220	15,220	2,734	..
Total ..	25,151	..	..	..	26,651	26,651	2,861	1,361
Net ..	..	..	..	..	..	..	1,500	..

12. The total number of pounds at the beginning of the year was 147. To this number eight more were added at the close of the year thus raising the total number of pounds to 155. The aggregate cost of the 147 pounds was Rupees 11,431 which gives Rupees 78 per pound. The following table shows the emoluments of the Pound Establishments together with the rates of salaries allowed to them :—

			Rs.	A.	P.	
8	Pound Gumastahs,	at	10	0	0	each per mensem.
2	„ Curnams,	at	10	0	0	„ „
2	„ „	at	8	0	0	„ „
21	„ „	at	7	0	0	„ „
10	„ „	at	6	0	0	„ „
21	„ „	at	5	0	0	„ „
5	„ „	at	4	0	0	„ „
1	„ „	at	2	8	0	„ „
1	„ „	at	2	0	0	„ „
63						

Ninety-six tolies at 3½ Rupees, and 34 at Rupees 3 per mensem. Besides these there are twenty-five pounds which are left under the supervision of the headman of the villages.

13. Endowment Fund.—This fund is made up of the receipts of some six chuttrums of trivial importance which at the close of the year were handed over to the Local Fund Board under G.O., dated 8th February 1878, No. 247. The transactions being very small call for no particular remark :—

Comparative Abstract of Receipts under Endowment Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government.	647	647	..	..
Revenue derived from Inams, &c. ..	..	..	..	..
Miscellaneous Receipts	..	..	..	..
Total ..	647	647	..	..

Comparative Abstract of the Charges under Endowment Fund during the Official Year 1877-78.

Items.	Expenditure of Last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	271	..	..	..	246	246	..	25
Cost of feeding Indigent Persons	403	..	..	..	367	367	..	36
Miscellaneous Charges ..	1	..	..	..	..	..	..	1
Total ..	675	..	..	..	613	613	..	62

14. Village Service Fund.—It will be seen from the annexed statements that during the year under report the assets under this fund, which consist of a deduction from the gross collections of Land Revenue for the remuneration of the Village Establishment, amounted to Rupees 2,71,602, or Rupees 3,895 more than the assets of the previous year, the increase being due to larger collections being made of arrears of Land Revenue outstanding at the beginning of the current fasli. The payments to the Village Establishment amounted to Rupees 2,72,836, or Rupees 1,234 in excess of the receipts:—

Comparative Abstract of the Receipts under Village Service Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs	2,67,509	2,71,502	3,993	..
Fee Cess under Act IV of 1865 ..	..	..	..	..
Revenue Enfranchised Inams ..	..	..	..	..
Miscellaneous Receipts ..	198	100	..	98
Expenditure incurred in excess of the available Assets	..	..	..	..
Brought here as a Loan from Imperial Funds	..	..	..	..
Total ..	2,67,707	2,71,602	3,993	98
Net ..	..	..	3,895	..

Comparative Abstract of the Charges under Village Service Fund during the Official Year 1877-78.

Items.	Expenditure of Last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to village officers ..	2,73,507	..	..	..	2,72,836	2,72,836	..	671
Miscellaneous	..	..	..	..	..	..	..	..
Amount repaid to Imperial Fund, being the expenditure in excess of the available Assets	..	..	..	..	..	..	..	..
Total ..	2,73,507	..	..	..	2,72,836	2,72,836	..	671

15. Canal and Ferry Fund.—The total receipts during the year amounted to Rupees 7,700 which together with the balance in hand at the close of the previous year aggregated Rupees 24,452. The expenditure amounted to only Rupees 646, leaving a balance of Rupees 23,806. It having been declared* that the maintenance of the Vedaraniem Salt Canal should be met from Salt Revenue the allotment of Rupees 6,750 made for that purpose in the Budget was not expended during this year. Of the balance of Rupees 23,806, Rupees 6,210 will be spent on the Kallimodu straight cut of the Vedaraniem Canal, sanctioned in G.O., dated 2nd January 1877, No. 14, and as for the utilization of the balance and of the annual savings caused by the transfer of the charge of maintenance of the canal proposals will be made in consultation with the District Engineer:—

* G.O., Public Works Department, 13th November 1877, No. 1,644 W., and Board's Proceedings, 20th December 1877, Miscellaneous No. 17,235.

Comparative Abstract of the Receipts under Canal and Ferry Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tolls collected from navigating Canals	289	247	..	42
Tolls collected from navigating Rivers	5,771	5,698	..	73
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous	224	1,755	1,531	..
Total ..	6,284	7,700	1,531	115
Net ..	..	..	1,416	..

Comparative Abstract of the Charges under the Canal and Ferry Fund during the Official Year 1877-78.

Items.	Expenditure of Last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and repair of Canals	4,992	..	69	..	..	69	..	4,923
Construction and repair of Boats	880	..	..	..	..	..	..	880
Establishment	72	..	..	..	51	51	..	21
Miscellaneous	89	..	..	..	526	526	437	..
Cost of Supervision by Public Works Department ..	1,468	..	..	..	..	..	..	1,468
Advances during the year ..	..	..	..	..	..	..	..	..
Total ..	7,501	..	69	..	577	646	437	7,292
Net ..	..	..	..	..	..	..	..	6,855

16. Surplus Pound Fund.—The transactions relating to this fund are given in the following abstract statements. The receipts are as already stated formed by the surplus of Pound Funds after meeting all charges for the upkeep of the pounds:—

17. The assets thus formed amounted during the year to Rupees 15,220 which were disposed of (1) by the credit of Rupees 7,610 to Local Funds and Municipalities for purposes of public utility; (2) by the transfer of Rupees 4,310 to the Sydapet Model Farm; and (3) by the transfer of Rupees 3,300 to the Jungle Conservancy Fund to supplement the income under that fund (*vide* paragraph 4, Board's Proceedings, dated 25th January 1877, No. 301).

Comparative Abstract of the Receipts under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount transferred from Pound Fund	12,486	15,220	2,734	..
Miscellaneous	..	..	..	..
Total ..	12,486	15,220	2,734	..

Comparative Abstract of the Charges under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Expenditure during the Last Year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount credited to Local Fund	5,513	..	..	..	6,749	6,749	1,236	..
Amount transferred to other districts on account of Experimental Farms at Chingleput	2,987	..	..	..	4,310	4,310	1,323	..
Amount transferred to Municipalities	730	..	..	..	861	861	131	..
Amount transferred to Jungle Conservancy Fund ..	3,256	..	..	..	3,300	3,300	44	..
Total ..	12,486	..	..	..	15,220	15,220	2,734	..

18. Irrigation Cess Fund.—This is a fund formed by a voluntary cess paid by certain Mirassidars for an establishment entertained for regulating the distribution of water in their irrigation channels. The transactions connected with it have hitherto been exhibited in Deposit Accounts, but under instructions from the Accountant-General they have been entered as a separate fund. The receipts during the year being insignificant call for no remark:—

Comparative Abstract of the Receipts under the Irrigation Cess Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount of Cess realized	..	6	6	..
Miscellaneous Receipts	..	..	..	..
Total ..	..	6	6	..

Comparative Abstract of the Charges under the Irrigation Cess Fund during the Official Year 1877-78.

Items.	Expenditure during the Last Year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally Sanctioned.	Actual Expenditure.	Allotment as finally Sanctioned.	Actual Expenditure.			
Establishment .. .. Miscellaneous	}	*Nil.*						

Exd. J. Wright.

TRICHINOPOLY, 10th July 1878.

No. 199.

From H. SEWELL, Esq., Collector of Trichinopoly, to the Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of Special Local Funds in the Trichinopoly District during the official year 1877-78, together with the prescribed statements.

1. Jungle Conservancy Fund.
2. Pound Fund.
3 Village Service Fund.
4. Irrigation Cess Fund.
5 Surplus-Pound Fund.

2. The Special Funds in the district under control of the Board of Revenue consist of the marginal items.

3. The following statement shows the figures of 1876-77 including the corrections and adjustments which have been communicated by the Accountant-General subsequent to the submission of the report for that year :—

Funds.	Balance at the beginning of the year.		Receipts.		Total including Balance.		More.	Less.	Expenditure.		More.	Less.	Balance at the close of the year.	
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.			As per Accountants-General's Statement.	As per Report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.
1. Jungle Conservancy Fund.	4,581	4,581	7,906	7,906	12,487	12,487	...	...	7,026	7,026	...	...	5,461	4,461
2. Nanal Grass Fund	477	477	328	328	805	805	...	...	782	782	...	...	...	23
3. Cattle Pound Fund	1,311	1,311	11,173	11,173	12,484	12,484	...	...	10,630	10,630	...	...	1,854	1,854
4. Village Service Fund	72,406	72,406	1,58,560	1,58,560	2,30,966	2,30,966	...	...	1,58,868	1,58,868	...	...	72,098	72,098
5. Irrigation Cess Fund	10,902	10,902	14,213	14,213	25,115	25,115	...	...	10,775	10,775	...	...	14,340	14,340
6. Surplus Pound Fund	...	...	5,105	5,105	5,105	5,105	...	...	5,105	5,105	...	...	...	...
Total ...	*89,677	89,677	1,97,285	1,97,285	2,86,962	2,86,962	...	...	1,93,186	1,93,186	...	...	93,753	93,776

* This balance was entered as per Accountant-General's Memorandums, Nos. 12,905 and 13,219.

There is no difference between the figures as per report and those as per Accountant-General's statement for the year 1876-77 except Rupees 23 which was entered in the report as balance under "Nanal Grass Fund." This sum has since been transferred to "Irrigation Revenue" as per Accountant-General's remark, No. 20,210, dated 30th May 1977. The closing balances under other items as shown in the report tally with the figures exhibited by the Accountant-General in his Memorandums, Nos. 13,346 and 13,837, dated 14th and 25th March respectively.

4. The following statements, Nos. 1 and 2, show the transactions of these funds during the year under report as compared with the preceding year :—

No. 1.—Abstract showing the transactions of the Special Fund during the official year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure			Balance.
				By P. W. D.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund.	5,160 9 3	3,550 7 0	9,041 0 3	5,162 8 2	4,207 3 3	9,369 11 5	328 11 2
Pound Fund ...	1,840 7 4	12,351 2 10	14,191 10 2	...	13,003 14 0	13,003 14 0	1,187 12 2
Village Service Fund	72,697 12 11	1,94,145 7 6	2,66,243 4 5	...	1,69,120 10 5	1,69,120 10 5	97,122 10 0
Irrigation Cess Fund	14,340 4 3	13,911 15 11	28,252 4 2	...	13,074 14 0	13,074 14 9	15,177 6 2
Surplus Pound Fund	...	7,100 0 0	7,100 0 0	...	7,100 0 0	7,100 0 0	...
Total ..	93,739 1 9	2,31,089 1 3	3,24,823 3 0	5,162 8 2	2,06,506 9 8	2,11,669 1 10	1,13,159 1 2

No. 2.—Comparative Abstract of the Receipts and Expenditure under the several heads of Special Funds during the official year 1877-78.

Fund.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund ...	7,906	3,580	...	4,326	7,026	9,370	2,344	...
Pound Fund ...	11,173	12,351	1,178	...	10,630	13,004	2,374	...
Village Service Fund	1,58,560	1,94,145	35,585	...	1,58,868	1,69,121	10,253	...
Irrigation Cess Fund	14,213	13,912	...	301	10,775	13,075	2,300	...
Surplus Pound Fund	5,105	7,100	1,995	...	5,105	7,100	1,995	...
Total ...	1,96,957	2,31,088	38,758	4,627	1,92,404	2,11,670	19,266	...

5. Jungle Conservancy Fund.—The assets under this Fund amount to Rupees 9,041-0-3, of which Rupees 5,160-9-3 formed the balance left unexpended at the end of the previous year. Rupees 9,369-11-5 were spent during the year. The excess expenditure, viz., Rupees 328-11-2, will be met from the receipts of 1878-79.

6. The subjoined statements Nos. 3 and 4 show the particulars of receipts and charges under this fund during the year as compared with results of the previous year.

No. 3.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	2,593	1,102	...	1,491
Rent of jungles	105	...	...	105
Sale of trees	4,169	1,934	...	2,535
Fees from charcoal-burners	675	456	...	219
Recoveries from advances and unadjusted charges	... 64	... 88	... 24	... ...
Miscellaneous receipts				
Total ...	7,906	3,580	24	4,350
Net ...	...	...	...	4,326

No. 4.—Comparative Abstract of Charges under Jungle Conservancy Fund during the official year 1877-78.

Items.	Expenditure of last year.	Current year's Expenditure					Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantation and topes ...	...	1,520	550	...	...	550	550	...
Improvement and maintenance of topes ...	6,331	3,660	3,580	4,260	4,076	7,656	1,325	...
Establishment...	47	...	...	80	...	...	...	47
Commission for collection	146	...	...	560	131	131	...	15
Miscellaneous charges	9	...	...	50	...	...	...	9
Advances made in the current year	...	...	...	...	...	...	...	...
Cost of supervision by Public Works Department	493	...	1,033	...	...	1,033	540	...
Total ...	7,026	5,120	5,163	4,890	4,207	9,370	2,415	71
Net ...	...	...	...	...	...	...	2,344	...

The decrease in the receipts is chiefly attributable to famine, as there was less demand for timber, firewood, charcoal, &c. The expenditure amounted to Rupees 9,369-11-5 against Rupees 7,026 in 1876-77. The net increase of Rupees 2,344 is partly due to the increased allotment during the year under report for the maintenance of trees on the river and channel banks and partly to the specially sanctioned allotment of Rupees 1,520 for planting a tope and digging a well in the village of Udayampatti close to the road from Kulittalai to Manaparai (*vide* Board's Proceedings, Miscellaneous No. 7,869, dated 31st May 1877).

7. The following table gives the necessary information about the number of trees existing on the river and channel banks and village topes :—

Items.	Old Plantations.							New Plantations.	
	Extent.	Number of Trees remained on the 31st March 1877.	Number of Trees planted from 1st April 1877 to 31st March.	Total.	Number of Trees cut.	Number of Trees destroyed.	Number of Trees remained on 31st March 1878.	Extent.	Number of Trees planted in 1877-78.
	Acs.							Acs.	
Jungles	...	...	...	...	...	...	...	...	...
Fuel reserves	...	...	...	...	...	...	...	...	...
	*Miles.								
Plantations on channel banks.	24½	70,945	6,119	77,064	...	4,838	72,226	...	...
	Ac. C.								
Village topes	57 7	7,552	...	7,552	...	184	7,368	...	...

* These figures include also the plantations under the immediate supervision of the Department Public Works. In the report for 1876-77 the particulars regarding the plantations under the Revenue Department only were given.

8. Pound Fund.—The income under this head consists chiefly of fines imposed upon impounded cattle under Act I of 1871. The receipts amounted to Rupees 12,351-2-10, which, with the previous year's balance of Rupees 1,840-7-4, made a total of Rupees 14,191-10-2. The expenditure amounts to Rupees 13,003-14-0 including the sum of Rupees 7,100 transferred to the item "Surplus Pound Fund." The balance left at the close of the year was Rupees 1,187-12-2.

9. The particulars of this Fund are given in the annexed statements, Nos. 5 and 6.

No. 5.—Comparative Abstract of the Receipts under Pound Fund during the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12 of Act I of 1871	10,135	11,575	1,440	...
Sale proceeds of stray cattle under Section 12 of Act I of 1871	1,030	707	...	323
Miscellaneous	8	69	61	...
Total ...	11,173	12,351	1,501	323
Net ...	...	...	1,178	...

No. 6.—Comparative Abstract of Charges under Pound Fund during the official year 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure. By R. D.			Increase.	Decrease.
		Allotment finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds ..	5,080	3,600	5,653	5,653	567	...
Charges for constructing and repairing Pounds	439	400	250	250	...	189
Miscellaneous	...	50	1	1	1	...
Amount transferred to Surplus Pound Fund	5,105	7,000	7,100	7,100	1,995	...
Total ...	10,630	11,050	13,004	13,004	2,563	189
Net increase ...	...	...	...	...	2,374	...

10. The above statements show an increase of Rupees 1,178 under Income and Rupees 2,374 under Expenditure over the results of the preceding year. The increase under Receipts is chiefly due to the increased amount of collections under Fines. The increase under Expenditure is due to the transfer of Rupees 7,100 from Pound Found to Surplus Pound Fund, while only Rupees 5,100 were so transferred in the previous year. The number of pounds maintained in the year 1876-77 was 145, while those newly constructed during the year were 3, making in all 148 pounds.

11. Village Service Fund.—The receipts of this year, including the unexpended balances at the commencement of the year, amounted to Rupees 2,66,243-4-5. The expenditure was Rupees 1,69,120-10-5, and the balance left at the close of the year was Rupees 97,122-10-0. Proposals for the utilization of the above balances are under consideration and will be submitted shortly. The transactions of this fund are exhibited in the annexed Comparative Statements Nos. 7 and 8.

No. 7.—Comparative Abstract of the Receipts under Village Service Fund during the year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs...	...	...	...	...
Deduction from Land Revenue credited to this fund for payment of village establishment ..	63,790	63,790	...	...
Fees' cess under Act IV of 1865	94,189	1,10,318	16,129	...
Revenue of enfranchised Inams	528	4,989	4,461	...
Miscellaneous	53	15,048	14,995	...
Total ...	1,58,560	1,94,145	35,585	...
Net ...	...	...	35,585	...

No. 8.—Comparative Abstract of the Charges under Village Service Fund during the official year 1877-78.

Items.	Expenditure of last year.	Current year's Expenditure. By R. D.			Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers.	1,58,868	1,70,910	1,69,115	1,69,115	10,247	...
Miscellaneous	...	200	6	6	6	...
Total ...	1,58,868	1,71,110	1,69,121	1,69,121	10,253	...

12. The increase under Receipt is owing partly to the collection of the large outstanding arrears and partly to the interest due for the past two and a-half years on Government Securities of Rupees 1,50,000, invested in favor of this fund, having been drawn during the year under report.

13. The increase under Expenditure occurs in the payment of arrears of salaries of village establishment during the year.

14. Irrigation Cess Fund.—This fund opened with a balance of Rupees 14,340-4-3. The actual receipts amounted to Rupees 13,911-15-11, making a total of Rupees 28,252-4-2. The expenditure amounted to Rupees 13,074-14-0, leaving a balance of Rupees 15,177-6-2.

15. The subjoined Statements Nos. 9 and 10 exhibit the transactions of this fund.

No. 9.—Comparative Abstract of Receipts under Irrigation Cess Fund during the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of Cess realized...	10,739	13,621	2,882	...
Miscellaneous	3,475	291	...	3,184
Total ...	14,214	13,912	2,882	3,184
Net ...	...	...	...	302

No. 10.—Comparative Abstract of Expenditure under Irrigation Cess Fund during the official year 1877-78.

Items.	Last year.	Current year's Expenditure. By R. D. Allotment as finally sanctioned.	Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	9,414	9,000	11,883	11,883	2,469	...
Miscellaneous	1,361	4,400	1,192	1,192	...	169
Total ...	10,775	13,400	13,075	13,075	2,469	169
Net ...	...	...	...	...	2,300	...

16. The increase under Receipts is due to the collection of large arrears during the year under report. In the year 1876-77, the sale proceeds of resumed Inam lands belonging to the Pettai Vattalai Korambu establishment were included under "Miscellaneous." Similar credits have not occurred during the year under report. Hence the decrease under "Miscellaneous."

17. The increase under Expenditure is chiefly attributable to the payment of arrears of salaries of establishment.

18. Surplus Pound Fund.—This fund represents the surplus collections of the Cattle Pound after deducting the charges incidental thereto. A moiety of this amount has as usual been debited to the Sydapet Government Farm, and the other half to Local and Municipal Funds.

19. The transactions of this fund are shown in the annexed Statements Nos. 11 and 12.

No. 11.—Comparative Abstract of Receipts under Surplus Pound Fund for the official year 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	5,105	7,100	1,995	...
Miscellaneous	...	...	...	...
Total ...	5,105	7,100	1,995	...

No. 12.—Comparative Abstract of Expenditure under Surplus Pound Fund for the official year 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure. By R. D. Allotment as finally sanctioned.	Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount transferred to Government Farms	2,555	3,500	3,550	3,550	995	...
Amount transferred to Local Funds	2,433	3,400	3,464	3,464	1,031	...
Amount transferred to Municipal Funds of Trichinopoly and Srirangam ...	117	100	86	86	...	31
Total ...	5,105	7,000	7,100	7,100	2,026	31
Net ...	...	...	...	...	1,935	...

Encl. A. Grubert and W. H. French.

VEERAPAUDY, 30th July 1878.

No. 281.

From H. J. STOKES, Esq., Acting Collector of Madura, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit the usual report on the operations of the Special Local Funds in this district for the year 1877-78 with the statements specified in the margin.

No. 1.—Statement of Receipts and Charges of the Special Local Funds.
No. 2.—Statement showing the particulars of charges under the several heads of Special Local Funds.
No. 3.—Statement showing the particulars of the extent of plantations, &c., the number of trees, and the expenditure incurred.

2. I have not appended the prescript as directed in the Board's Circular Memorandum, No. 454, dated 10th May 1878, as there is a perfect agreement between the figures of the Accountant-General for 1876-77 and those contained in the report of that year.

3. The several Special Local Funds administered in this district are the same as in the previous year and are as follows:—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Surplus Pound Fund.
4. Village Service Fund.

4. The Irrigation-cess Fund ceased to exist in this district owing to the refusal of the ryots to pay the voluntary cess agreed to by them, but in the last year Mr. McQuhae having ordered to withhold remission to those ryots who broke their engagement several of them paid the arrears due by them which, amounting to Rupees 1,887-5-0, was credited to the fund, but I propose to carry to the credit of Government so much of the amount as has been paid by Government to the servants employed for the conservancy of the Irrigation channels under Government Orders mentioned in the margin. I have not therefore treated of this fund separately.

G.O., dated 27th Mar. 1876, No. 428, R.D.
" " 25th Nov. " " 1,803.
" " 15th Mar. 1877, " 1,084.
" " 1st May " " 2,456.

5. The two following statements show the transactions of the several funds during the year. The decrease both in the receipts and charges are considerable and will be noticed when dealing with each fund separately:—

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure during the year. By Revenue Department.	By Other Agency.	Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund.	8,429 12 6	1,464 1 11	9,893 14 5	4,209 13 6	..	4,209 13 6	5,684 0 11
Pound Fund ..	840 15 11	15,648 13 6	16,489 13 5	14,826 2 6	..	14,826 2 6	1,663 10 11
Surplus Pound Fund.	..	5,661 12 0	5,661 12 0	5,661 12 0	..	5,661 12 0	..
Village Service Fund.	2,125 15 11	1,928 2 2	4,054 2 1	1,841 7 7	..	1,841 7 7	2,212 10 6
Total ..	11,396 12 4	24,702 13 7	36,099 9 11	26,539 3 7	..	26,539 3 7	9,560 6 4

Comparative of Abstract of Receipts and Charges under several Special Local Funds in 1877-78.

Funds.	Receipts. Last year.	Current year.	Increase.	Decrease.	Charges. Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	6,476	1,464	..	5,012	4,248	4,210	..	33
2. Pound Fund	18,140	15,648	..	2,492	32,445	14,826	..	17,619
3. Surplus Pound Fund.	23,200	5,662	..	17,538	31,272	5,662	..	25,610
4. Village Service Fund.	2,929	1,929	..	1,000	2,298	1,841	..	457
Total ..	50,745	24,703	..	26,042	70,263	23,539	..	43,724

6. Jungle Conservancy Fund.—The subjoined abstracts exhibit the operations of the fund during the year :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on fuel, firewood, and bamboos...	420 9 4	22 1 2	...	398 8 2
Sale of trees	4,696 6 2	725 11 3	...	3,970 10 11
Fees from charcoal-burners	340 4 7	240 10 4	...	99 10 3
Recoveries of advances and unadjusted charges.	...	6 8 6	6 8 6	...
Miscellaneous receipts	512 5 2	30 14 0	...	481 7 2
Rent of Caruvela fruits	499 11 0	135 6 6	...	64 4 6
Do. of Bungalow gardens	7 2 9	2 14 2	...	4 4 7
Fines and forfeitures	...	...	...	...
Recoveries of adjusted charges	...	...	...	...
Amount erroneously credited to Jungle Conservancy Fund.	...	...	...	...
Total ...	6,476 7 7	1,461 1 11	6 8 6	5,018 14 2

Comparative Abstract of Charges under Jungle Conservancy Fund in 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure: By the D.P.W. — Allotment as finally sanctioned.	By the D.P.W. — Actual Expenditure.	By the Revenue Department. — Allotment as finally sanctioned.	By the Revenue Department. — Actual Expenditure.	By Forest Department. — Allotment as finally sanctioned.	By Forest Department. — Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes.	...	...	...	410	...	...	...	...	...	...
Improvement and maintenance of do.	3,736	...	...	1,820	2,951	...	176	3,127	...	609
Commission on collection ..	37	...	...	100	23	...	...	23	...	14
Miscellaneous charges ..	475	...	...	50	1,059	...	...	1,059	584	...
Total ..	4,248	...	...	5,380	4,033	...	176	4,209	584	623

7. The receipts of the year amount to Rupees 1,461-1-11 against Rupees 6,476-7-7 of the previous year, resulting in a net decrease of Rupees 5,012-5-8. This falling off occurs chiefly in the items tax on fuel, &c., sale of trees, and miscellaneous receipts, and is due to no fuel having been sold during the year to the Railway Company and to the unfavorable character of the season. The total expenditure is nearly equal to that of the previous year. There is a decrease of Rs. 609 under the item "Improvement and maintenance of plantations, &c.," and an increase of Rupees 584 under Miscellaneous charges. The former is owing to short expenditure under several items in consequence of the little attention devoted to the subject owing to the pressure of famine work. The repairing of wells in the plantations in the Melur and Tirumungalum Taluks at a cost of Rupees 539 and a transfer of Rupees 412 to the Forest Revenue in consequence of erroneous credit caused the increase under Miscellaneous charges.

8. A list of the existing plantations, fuel reserves, and jungles is herewith submitted. The number of plantations, &c., is the same as in the last year, viz., 28 village topes or plantations and 10 fuel reserves and jungles. The Sub-Collector and the General Duty Deputy Collector have inspected many of them. Some of the trees on the hills died owing to excessive moisture and several on the plains for want of rain. Many of the plantations have suffered a great deal by want of rain and excessive heat.

9. I annex a memorandum showing the extent and number of trees in the plantations, &c. The figures as given in this considerably differ from those in the memorandum entered in paragraph 3 of the revised report sent last year, under date the 23rd July 1877, No. 477. This great variation is due to entering the extent and number of trees by actual measurement and counting in certain few cases and in several others by mere guess. The Sub-Collector says that counting the trees is out of the question. The number and description of trees in jungles and fuel reserves are so great that they cannot be ascertained with accuracy unless a special establishment is employed every year to furnish the information, and even then, I fear, the work cannot be performed satisfactorily.

Plantations.

	Old. — Extent.	Old. — Number of Trees planted up to 1876-77.	New. — Extent.	New. — Number of Trees planted during the year.
	Acs.		Acs.	
Jungles	5,236	421,311	...	...
Fuel reserves	1,303	71,096	...	...
Village topes	247	35,371	...	43
Total ...	6,786	527,778	...	43

10. Pound Fund.—The transactions of this fund are exhibited in the annexed abstracts :—

Comparative Abstract of Receipts under Pound Fund in 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fines levied on stray cattle	17,403 7 7	14,667 5 7	...	2,736 2 0
Sale proceeds of do.	724 3 7	713 1 10	...	11 1 9
Recoveries of advances	...	...	...	...
Sale proceeds of rubbish in pounds, &c.	12 11 7	20 3 7	7 8 0	...
Fines and forfeitures...	...	...	...	...
Miscellaneous	...	213 2 6	248 2 6	...
Total ...	18,140 6 9	15,648 13 6	255 10 6	2,747 3 9

Comparative Abstract of Charges under Pound Fund in 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure: By D.P.W. — Allotment as finally sanctioned.	By D.P.W. — Actual Expenditure.	By Revenue Department. — Allotment as finally sanctioned.	By Revenue Department. — Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	7,924	...	...	8,500	7,906	7,906	...	18
Charges for constructing and repairing pounds	671	...	...	2,000	1,133	1,133	462	...
Amount transferred to Surplus Pound Fund.	23,200	...	...	3,100	5,662	5,662	...	17,538
Do. do. to Municipalities ...	...	...	...	...	...	...	...	...
Miscellaneous charges	650	...	...	500	125	125	...	525
Total ...	32,445	...	...	13,100	14,826	14,826	462	18,081

11. There is a great falling off in the receipts chiefly under the item "Fines levied on stray cattle" owing to the bad character of the season and the small extent of cultivation. There is also a large decrease in the expenditure due to the small amount transferred to the Surplus Pound Fund. The increase under the head "Construction and repair of pounds" was caused by the additional expenditure incurred to repair the damages done by the heavy rains.

Number of Pounds maintained during the year ...	496
Do. do. constructed	11
Total ...	507

There is considerable discrepancy in the figures as compared with those of the previous year. This will be explained on receipt of information from Divisional Officers.

Vide G O., dated 1st June 1878, No. 847, Revenue Department.

12. The number of pounds maintained and constructed is noted in the margin.

13 Surplus Pound Fund.—The following statements showing the operations of this fund exhibit a decrease both in the receipts and expenditure due to the fact of a less sum having been transferred to it. This fund will cease to be treated as a seperate fund from the current year and will merge in the Pound Fund.

Comparative Abstract of Receipts under Surplus Pound Fund in 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Surplus Pound Fund under Act I of 1871	23,200 0 0	5,661 12 0	...	17,538 4 0

Comparative Abstract of Charges under Surplus Pound Fund in 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure: By D.P.W. Allotment as finally sanctioned.	By D.P.W. Actual Expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount transferred to Local Funds	15,153	...	...	1,000	2,750	2,750	...	12,713
Do. do. to Government Experimental Model Farms	13,636	...	...	4,050	2,831	2,831	...	12,805
Amount transferred to Municipalities ...	174	...	...	50	81	81	...	92
Miscellaneous charges	...	...	...	...	...	...	...	...
Total ...	31,272	...	...	8,100	5,662	5,662	...	25,610

14. Village Service Fund.—The subjoined statements show the transactions under this fund. Act IV of 1864 has not been introduced in this district, but the receipts consist of deductions made from the beriz for the pay of certain village servants and the revenue derived from lapsed Inams assigned to Nattegars or village shrotts, &c.

Comparative Abstract of Receipts under Village Service Fund in 1877-78.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Revenue derived from Inams ...	1,204 1 1	244 15 2	...	959 1 11
Amount deducted from the beriz for the pay of village servants.	1,721 6 4	1,683 3 0	...	41 3 4
Miscellaneous	...	...	...	...
Total ...	2,926 7 5	1,928 2 2	...	1,000 5 3

Comparative Abstract of Charges under Village Service Fund in 1877-78.

Items.	Last year's Expenditure.	Current year's Expenditure: By D.P.W. Allotment as finally sanctioned.	By D.P.W. Actual Expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to village officers	2,296	...	...	...	1,841	1,841	...	455
Miscellaneous	2	...	...	...	...	...	...	2
Total ...	2,298	...	...	...	1,841	1,841	...	457

15. The receipts during the year amount to Rupees 1,928 against Rupees 2,928, resulting in a decrease of Rupees 1,000. This is owing to backwardness of the collections in the year and to the same cause may be ascribed the falling off in the expenditure.

Esd. W. J. Lewis.

TINNEVELLY, 10th June 1878.

No. 429.

From J. B. PENNINGTON, Esq., Collector of Tinnevelly, to C. A. GALTON, Esq., Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of Special Local Funds in this district during the official year 1877-78, together with the prescribed statements.

2. The statement called for in Board's Circular Memorandum, dated the 10th May 1878, No. 454, is given below:—

Funds.	Balance at the beginning of the Year.		Receipts.		Total including Balance.		More.		Less.		Expenditure.		Balance at the close of the Year.	
	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.	As per Account-ant-General's Statement.	As per Report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund.	9,671	9,671	9,048	9,048	18,719	18,719	..	..	..	..	8,763	8,763	9,956	9,956
2. Nâmal Grass Fund	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Cattle Pound Fund	1,491	..	13,064	12,604	14,495	14,495	..	..	..	..	13,424	13,424	1,071	1,071
4. Public Bungalow Fund ..	— 23	— 23	90	90	67	67	..	..	..	..	352	160	— 785	— 93
5. Endowment Fund	297	297	..	..	297	297	..	692	..	..	..	..	297	297
6. Village Service Fund	2,39,226	2,39,226	1,23,772	1,23,772	3,62,998	3,63,000	..	..	..	..	77,220	77,220	2,85,780	2,85,780

3. The difference of Rupees 692 against the item "Public Bungalow Fund" between the figures of the Accountant-General's statement and this report is due to the amount, which is the expenditure in excess of the receipts on account of travellers' bungalow at Kaitar, transferred to Government, having been debited to "Bungalow Fund" and credited to "Local Fund," as per G.O., dated 12th July 1877, No. 1891, communicated with Board's Proceedings, dated 1st August 1877, Miscellaneous No. 10,692.

4. The Special Funds in this district consist of the following heads:—

I. Jungle Conservancy Fund.
II. Pound Fund
III. Endowment Fund.
IV. Village Service Fund.
V. Surplus Pound Fund.
VI. Public Bungalow Fund.

5. The Statements Nos. I and II given below show the transactions of these funds during the year:—

No. I.—Abstract showing the transactions of the Special Funds during the Official Year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure.			Balance.
				By Department Public Works.	By Revenue Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund ..	9,570 9 2	9,048 1 1	18,618 10 3	..	8,662 15 0	8,662 15 0	9,955 11 3
2. Pound Fund ..	1,491 2 0	13,003 9 3	14,494 11 3	..	13,424 4 7	13,424 4 7	1,070 6 8
3. Endowment Fund ..	296 8 3	..	296 8 3	..	..	..	296 8 3
4. Village Service Fund	2,39,227 15 10	1,23,771 11 10	3,62,999 11 8	..	77,220 4 5	77,220 4 5	2,85,779 7 3
5. Surplus Pound Fund	..	6,000 0 0	6,000 0 0	..	6,000 0 0	6,000 0 0	..
6. Public Bungalow Fund ..	—22 12 6	90 1 9	67 4 3	..	160 5 0	160 5 0	—93 0 9

No. II.—Comparative Abstract of the Receipts and Expenditure under the several heads of the Special Funds during the Official Year 1877-78.

Items.	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ..	8,875	9,048	173	..	6,080	8,663	2,583	..
2. Pound Fund	13,667	13,004	..	663	14,550	13,424	..	1,126
2. Endowment Fund	27	..	..	..	177	..	..	..
4. Village Service Fund ..	2,13,263	2,23,772	10,509	..	80,675	77,220	..	3,455
5. Surplus Pound Fund ..	7,000	6,000	..	1,000	7,000	6,000	..	1,000
6. Public Bungalow Fund ..	15	90	75	..	38	160	122	..

6. Jungle Conservancy Fund.—The total receipts under this head including Rupees 9,570-9-2, being the unexpended balance of the previous year, amounted to Rupees 18,618-10-3; of which Rupees 8,662-15-0 were spent, leaving a balance of Rupees 9,955-11-3 available at the close of the year. Proposals for the utilization of the balance were suggested in my letter to Board, dated 4th December 1877, No. 873, recorded in G.O., dated 14th February 1878, No. 228; but as my scheme for planting up the south main channel of the Strivaikuntam anicut fell through, it is necessary to make other arrangements for utilising the balance, and I am unwilling to begin till I have made a few changes in the supervising staff. If Mr. Stuart's attempt to plant the Terei is successful there will be a boundless field for future operations.

7. The subjoined Statements Nos. III and IV show the particulars of receipts and charges of this fund during the year as compared with the figures of the previous year:—

No. III.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos ..	..	..	..	..
Rent of Jungles	37	82	45	..
Sale of Trees	7,471	7,880	409	..
Fees from Charcoal Burners	..	..	..	..
Recoveries of Advances and Unadjusted Charges	..	..	..	..
Miscellaneous Receipts	1,367	1,086	..	281
Total ..	8,875	9,048	454	281
Net ..	..	..	173	..

No. IV.—Comparative Abstract of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By D. W. P.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	..	..	..	..	..	..	..	..
Improvement and maintenance of topes	286	..	..	..	700	700	414	..
Pay of gardeners, &c.	3,901	..	..	..	6,832	6,832	2,931	..
Inspecting Establishment	610	..	..	7,559	760	760	150	..
Miscellaneous Charges	1,283	..	..		371	371	..	912
Advances made in the current year.	..	..	..		..	..	..	..
Cost of supervision by Public Works Department at 10 per cent.	..	..	..		..	..	..	..
Total ..	6,080	..	..	7,559	8,663	8,663	3,495	912
Net ..	..	..	..	..	..	..	2,583	..

8. Rupees 82 (Rent of Jungles) were realized by renting the produce of trees on tank and channel bunds and in topes; Rupees 7,880 (sale of trees) were derived from the sale of palmyras and other trees in Poramboke lands, &c., which withered or were felled and the increase of Rupees 409 is due to the sale of a large number of trees thrown down on the river-banks by the high floods of December last. The Miscellaneous receipts are explained in the margin, and the decrease as compared with last year is owing to their having been a sale of a garden last year at Tippanampatti which brought in a large sum, and also to the fact that there was a less income from sale of fruits.

	Rs. A. P.
Sale proceeds of fruits	113 12 2
Sale of Karuvakoi	940 4 0
Do. castor-oil seed	2 4 0
Do. bucket	3 13 0
Do. seedlings	1 0 3
Do. grass	3 9 0
Balance of the amount paid for fencing ...	15 0 0
Do. paid for digging a well at Kovilpatti Railway Station	4 14 0
Do. paid for the purchase of Mamotees ...	1 14 8
Total ...	1,086 7 1

9. The expenditure amounted to Rupees 8,663 against an allotment of Rupees 7,559. The increase is due to the payment of batta to establishments on account of famine.

10. In the year under report 18,163 new trees were planted on an area of 18¼ acres against 77,915 trees on an area of 3,504 acres in the previous year; the decrease is partly accounted for by the fact that the Railway Station compounds had been fully planted; and as to the difference in area I doubt if 3,504 acres were freshly planted in 1876-77. The number of trees planted up to the end of the year was 613,323 exclusive of those in the fuel reserves transferred to the Forest Department. Of this number 10,621 perished and 4,480 were cut down, and the number that remained at the close of the year was 598,222 trees.

No. V.—The following table gives detailed information about the number of trees planted:—

Items.	Plantation.			
	Old.		New.	
	Extent in Acres.	Number of Trees planted up to 1876-77	Extent in Acres.	Number of Trees planted during the Year.
1. Jungles	5,467	240,458	¼	12,584
2. Fuel Reserves	..	..	..	..
3. Plantation on Canal Banks	2,155	175,811	17¼	5,079
4. Village Topes	217	37,071	..	215
5. Salt Topes	..	..	..	..
6. Nurseries	36	141,820	3¼	285
Total	7,875	595,160	18¼	18,163

11. Pound Fund.—The income under this head consisted chiefly of the amount of fines imposed upon cattle impounded under Act I of 1871. The receipts during the year including the balance (Rupees 1,491-2-0) of the past year amounted to Rupees 14,495. The charges were Rupees 13,424 including the transfer of Rupees 6,000 to the Surplus Pound Fund and the balance available at the close of the year was Rupees 1,070-6-8.

12. The subjoined statements show the transactions of the fund:—

No. VI.—Comparative Abstract of the Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act No. I of 1871	12,749	12,161	..	588
Sale proceeds of stray cattle under Section 17, Act No. I of 1871	879	764	..	115
Recoveries of Advances and Unadjusted Expenditure	..	..	..	..
Miscellaneous Receipts	39	79	40	..
Total	13,667	13,004	40	703
Net	..	..	..	663

No. VII.—Comparative Abstract of the Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure.						
		By D. P. W.		By Revenue Department.		Total.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	7,204	..	..	8,080	7,065	7,065	..	139
Charges for construction and repair of Pounds	346	..	..	320	359	359	13	..
Miscellaneous Charges	..	..	..	..	..	..	..	..
Amount transferred to surplus Pound Fund	7,000	..	..	6,000	6,000	6,000	..	1,000
Total	14,550	..	..	14,400	13,424	13,424	13	1,139
Net	..	..	..	..	..	..	..	1,126

	Rs.
Number of pounds maintained up to the close of the previous year	624
Do. constructed in the year under report	3
Total	627

13. It will be seen from the above that there has been a decrease of Rupees 663 and 1,126 in the receipts and charges respectively. The decrease in receipts is due to the great loss of cattle in the time of famine, and to a great number having been sent to Travancore and other hills for grazing. As the Pound-keepers are remunerated on the commission system, as explained in my last year's report there is a decrease in the charges proportionate to the decrease in the income.

14. The Pound-keepers who are all village Munsifs are paid at the rate mentioned in my last report.

The following statement shows the receipts and charges of the Municipal Pounds in this district:—

——	Receipts.	Charges.
	Rs. A. P.	Rs. A. P.
Tinnevelly	103 6 8	41 7 6
Palamcottah	236 11 0	60 0 0
Tuticorin	279 0 4	59 14 0
Total	619 2 0	161 5 6

15. Endowment Fund.—There were no transactions under this head during the year. The only Chuttrum under our nominal management is the one at Karumbuliuttu, with no endowment whatever.

The following statements are consequently left blank :—

No. VIII.—Comparative Abstract of the Receipts under Endowment Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fixed allowance granted by Government..	..	..	..	..
Revenue derived from Inams, &c. ..	27	..	..	..
Miscellaneous Receipts	..	..	..	..
Total ..	27	..	..	..

No. IX.—Comparative Abstract of the Charges under Endowment Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.						
		By D. P. W.		By Revenue Department.		Total.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment ..	..	..	..	..	..	..	..	..
Cost of feeding indigent persons	..	..	..	..	..	..	..	..
Miscellaneous Charges ..	177	..	..	..	..	..	..	..
Total .	177	..	..	..	..	..	..	..

16. Village Service Fund.—The assets under this head were Rupees 1,23,772, of which Rupees 56,101 are due to the village cess collected under Act IV of 1864 and Rupees 67,623 to the ordinary "Mera," *i.e.*, deduction from Land Revenue. The charges amounted to Rupees 77,220 and the balance at the end of the year including the balance (Rupees 2,39,227-15-10) of the previous year was Rupees 2,85,779-7-3.

17. The Village Cess Act IV of 1864 has been introduced into the whole district on the completion of the settlement, but the revision of Village Establishment has been carried into effect in the Ambasamudram, Tenkarai, and Nanguneri Taluqs only, the organization of the establishment of Tenkasi being slightly modified. The village servants in Ambasamudram and Tenkasi are paid according to the new system, but the collection of the cess has been deferred with reference to the G.O., dated 5th December 1877, No. 3,355, in Tenkasi, Ambasamudram, Tinnevelly, and Tenkarai Taluqs, as the accumulation of the cess was excessive, while the collection in Nanguneri is being made from February last when the establishments were revised.

No. X.—Comparative Abstract of the Receipts under Village Service Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Deductions from Land Revenue	1,05,040	67,623	..	37,417
Fee Cess under Act IV of 1864	1,07,999	56,101	..	51,898
Revenue Enfranchised Inams	..	..	..	..
Miscellaneous Receipts	224	48	..	176
Expenditure incurred in excess of the available assets brought here as a loan from Imperial Funds	..	..	..	..
Total ..	2,13,263	1,23,772	..	89,491

No. XI.—Comparative Abstract of the Charges under Village Service Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.						
		By D. P. W.		By Revenue Department.		Total.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers ..	78,181	..	..	70,000	74,714	74,714	..	3,467
Miscellaneous	2,494	..	..	..	2,506	2,506	12	..
Total ..	80,675	..	..	70,000	77,220	77,220	12	3,467
Net ..	..	..	..	..	..	..	..	3,455

18. The decrease under Receipts is attributable to the suspension of collection in the above-said four taluqs, and that in Charges is due to the payment last year of arrears of salaries to village officers, while such payment was not made this year.

19. Surplus Pound Fund.—This fund represents the surplus collections of cattle pounds after paying the charges incidental thereto. Of the assets, viz., Rupees 6,000, a moiety of Rupees 3,000 was transferred to the Chingleput Experimental Farm, and the other moiety was credited to Local and Municipal Funds.

20. The receipts and charges of the fund are shown in the following statements:—

No. XII.—Comparative Abstract of the Receipts under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount transferred from Pound Fund ..	7,000	6,000	..	1,000
Miscellaneous	..	..	..	..
Total ..	7,000	6,000	..	1,000

No. XIII.—Comparative Abstract of the Charges under the Surplus Pound Fund during the Official Year 1877-78.

Items.	Expenditure during last Year.	Current Year's Expenditure.						
		By D. P. W.		By Revenue Department.		Total.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount credited to the Local Funds	3,275	..	..	2,800	2,772	2,772	..	503
Amount transferred to other districts on account of experimental farms at Chingleput ..	3,500	..	..	3,000	3,000	3,000	..	500
Amount transferred to Municipalities	225	..	..	200	228	228	3	..
Total ..	7,000	..	..	6,000	6,000	6,000	3	1,003
Net ..	..	..	..	..	..	..	..	1,000

21. Public Bungalow Fund.—This fund relates to the bungalow at Virdupatti retransferred from the Local Fund Board last year. The transactions of last year relate only to three months, while the following statements represent those of the whole year which is the cause of the increase in receipts and charges :—

No. XIV.—Comparative Abstract of the Receipts under Bungalow Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	15	83	68	..
Rent of Bungalows	..	..	..	..
Sale proceeds of Furniture	..	..	..	..
Do. of Bungalows	..	..	..	..
Miscellaneous	..	7	7	..
Total ..	15	90	75	..

No. XV.—Comparative Abstract of Charges under Bungalow Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.				Total.	Increase.	Decrease.
		By D. P. W.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	33	..	..	..	152	152	119	..
Batta to Pensioned Sepoys ..	..	..	..	..	..	..	..	..
Repair of Bungalow	..	..	..	..	..	..	..	..
Purchase and repair of Furniture	..	..	..	..	..	..	..	..
Miscellaneous Charges	5	..	..	..	8	8	3	..
Total ..	38	..	..	..	160	160	122	..

Exd. J. Wright.

Coimbatore, 13th July 1878.

No. 136.

From A. McC. WEBSTER, Esq., Collector of Coimbatore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I have the honor to submit my annual report on the transactions of the "Special Local Funds" of this district for the year 1877-78 together with the prescribed statements.

2. The various minor heads comprised under the general head of "Special Local Funds" are :—

I.—Jungle Conservancy Fund.
II.—Cattle Pound Fund.
III.—Irrigation Cess Fund.
IV.—Village Service Fund.

3. The figures of 1876-77 including the corrections and adjustments which have been communicated by the Accountant-General subsequent to the submission of the report for that year are given below :—

Funds.	Balance at the beginning of the year 1876-77.		Receipts during the year 1876-77.		Total including Balance.		More.
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund	1,457 14 2	1,568 15 1	12,383 7 6	12,274 3 6	13,841 5 8	13,843 0 7	1 10 11
2. Cattle Pound Fund	6,630 11 10	6,725 11 10	6,834 5 6	6,834 5 6	13,465 1 4	13,560 1 4	95 0 0
3. Irrigation Cess Fund	6,235 2 5	6,124 6 6	9,757 9 5	9,757 9 5	15,992 11 10	14,881 15 11	..
4. Village Service Fund ..	..	..	366 1 1	366 1 1	366 1 1	366 1 1	..
5. Public Bungalow Fund ..	1,656 9 6	510 1 10	58 8 0	58 8 0	1,715 1 6	568 9 10	..

Funds.	Less.	Expenditure in 1876-77.		More.	Less.	Balance at the close of the year 1876-77.	
		As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund	..	16,610 9 11	16,501 2 5	..	109 7 6	Deficit. 2,769 4 3	Deficit. 2,658 1 10
2. Cattle Pound Fund	..	11,145 9 10	11,145 9 10	..	..	Balance. 2,319 7 8	Balance. 2,414 7 6
3. Irrigation Cess Fund	1,110 11 11	10,894 14 1	16,446 10 9	5,551 12 8	..	Deficit. 5,097 13 9	Deficit. 1,564 10 10
4. Village Service Fund ..	..	..	..	..	..	Balance. 366 1 1	Balance. 366 1 1
5. Public Bungalow Fund ..	1,146 7 8	39 11 7	39 11 7	..	..	528 5 11	528 14 3

In order to explain the differences it has been necessary to go through the accounts of the last eight years. This has not yet been fully done, but as the Board require the immediate submission of the report I send it now, and will forward the explanation in a few days.

4. The transactions of these funds during the year under report are given in the subjoined statements :—

No. 1.—Abstract showing the Receipts and Expenditure during the year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure. By P.W.D.	Expenditure. By R.D.	Expenditure. Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund..	2,658 1 10 Deficit.	13,437 1 7	10,778 15 9	...	13,160 1 2	13,160 1 2	2,381 1 5 Deficit.
2. Pound Fund ...	3,414 7 6 Deficit.	5,938 11 3	8,353 2 9	...	7,479 10 2	7,479 10 2	873 8 7 Balance.
3. Irrigation Cess Fund	1,564 10 10 Balance.	10,061 3 10	8,496 9 0	...	7,788 3 4	7,788 3 4	708 5 8
4. Village Service Fund	336 1 1	102 14 1	468 15 2	...	...	...	468 15 2

No. 2.—Comparative Abstract of Receipts and Expenditure during the year 1877-78.

Items.	Receipts. 1876-77.	Receipts. 1877-78.	Receipts. Increase.	Receipts. Decrease.	Expenditure. 1876-77.	Expenditure. 1877-78.	Expenditure. Increase.	Expenditure. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	12,274	13,437	1,163	...	16,501	13,160	...	3,341
2. Pound Fund	6,834	5,939	...	895	11,146	7,479	...	3,666
3. Irrigation Cess Fund ...	9,758	10,061	303	...	16,447	7,788	...	8,659
4. Village Service Fund...	365	102	...	263	...	...	...	...

5. I. Jungle Conservancy Fund.—The year commenced with a deficit balance of Rupees 2,658-1-10 and the actual receipts during the year amounted to Rupees 13,437-1-7. The outlay during the year was Rupees 13,160-1-2 or Rupees 2,381-1-5 in excess of the net receipts. The following abstracts show the receipts and charges under this head during the year under report as compared with those of the preceding year :—

No. 3.—Comparative Abstract of Receipts under the Jungle Conservancy Fund.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Rent on palmyra trees	9,882	10,070	188	...
2. Do. on fruit trees	109	684	575	...
3. Do. on trees on unassessed lands	86	414	328	...
4. Sale of trees	1,222	419	...	803
5. Miscellaneous receipts	975	1,850	875	...
Total ...	12,274	13,437	1,163	...

No. 4.—Comparative Abstract of Charges under the Jungle Conservancy Fund.

Items.	Expenditure during 1876-77.	Expenditure during 1877-78. By P.W.D. Allotment as finally sanctioned.	Actual Expenditure.	By R.D. Allotment as finally sanctioned.	Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh plantations and topes	35	..	..	..	..	..	..	35
2. Improvement and maintenance of topes, &c. ...	16,243	..	..	14,959	12,732	12,732	..	3,511
3. Establishment ...	211	..	..		82	82	..	129
4. Miscellaneous charges	12	..	..		346	346	334	..
Total ..	16,501	..	..	14,959	13,160	13,160	..	3,341

6. There has been a net increase of Rupees 1,163 over the collections of the preceding year. The receipts under "Rent on Palmyras" alone bear a proportion of 75 per cent. to the total collections under the "Jungle Conservancy Fund." There has been a slight improvement this year in collections under "Rent on Palmyras" compared with those of the preceding year. Items 2 and 3 under "Receipts" were for the first time credited to this fund in 1876-77 under G.O., No. 844, of 23rd June 1876, and Revenue Board's Proceedings, No. 1,592, of 24th July 1876. The collections under these two items in 1877-78 show a nominal increase over the figures of the preceding year, which represented the collections of only three months, January to March 1877; those of the first nine months of the year (April to December 1876) having been credited to "Land Revenue, Miscellaneous." If the actual collections under these two items in 1876-77, without reference to the fund to which they were credited, be taken into consideration, the figures compare as follow :—

Items.	Collections in 1876-77. Credited to Land Revenue, Miscellaneous.	Credited to Jungle Conservancy Fund.	Total.	Collections in 1877-78.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rent on fruit trees	711	109	820	684	— 136
Do. on trees on unassessed lands.	780	86	866	414	— 452
Total ...	1,491	195	1,686	1,098	— 588

The decrease is due to the unfavorable character of the season.

The item of "Miscellaneous Receipts, Rupees 1,850," is comprised of the following sums :—

	1877-78. Rs.	1876-77. Rs.
Sale proceeds of produce in Government topes ...	1,472	673
Sale proceeds of two topes at Achiputty in Pollachy Taluq, and Pothanore in Coimbatore Taluq	178	...
Sale proceeds of an aged bullock found unfit for work, &c.	31	...
Refund of Expenditure	169	302
Total ...	1,850	975

There has been an increase in the receipts from topes due to the more correct distribution of receipts between the Jungle Conservancy and Coimbatore Municipality. In the previous year some of the produce of the Jungle Conservancy gardens within the limits of the Coimbatore Municipality seem to have been erroneously credited to the Municipality.

The decrease of Rupees 803 under "Sale of trees" calls for no explanation, being sale proceeds of dead trees on Government waste lands, and is a fluctuating item.

7. The expenditure in 1877-78 amounted to Rupees 13,160, or Rupees 3,341 less than that of the preceding year. No fresh topes or plantations were formed during the year; hence the decrease under "Formation of fresh plantations and topes." The decrease of Rupees 3,511 under "Improvement and maintenance of topes" is due partly to a larger number of improved water-lifts having been provided in the preceding year, and partly to the expenditure in 1877-78 having been kept down as much as possible to prevent the fund becoming insolvent. Rupees 82 entered under Establishment is a portion of the pay of the clerk in the Collector's Office debited to this head. The decrease under "this head" is due to the pay of the controlling establishment in the Revenue Board's Office not having been adjusted in the district accounts of 1877-78, the Board's Proceedings, No. 891, of 2nd April 1878, relating to the adjustment of the pay in question having been received on the 13th May 1878 or after the close of the official year.

The increase of Rupees 334 under "Miscellaneous charges" is chiefly due to the payment of batta to the tope establishment on account of the famine.

8. The following is a Taluqwar abstract of the list of topes in the district as they stood on the 31st March 1878 showing the extent, number of trees, &c. :—

Taluq.	No. of Topes.	Extent in Acres.	No. of Trees living on the 31st March 1878.
1. Coimbatore	11	85·83	8,096
2. Pollachy	7	11·28	1,315
3. Palladam	19	172·20	61,415
4. Oodoomulpettah	9	28·64	4,113
5. Erode	7	47·51	4,442
6. Caroor ... ... {Topes ... ... Plantations on channel banks.	21	244·35	42,728
7. Dharapuram...	1	...	762
8. Bhowany	19	86·39	5,299
9. Sattiamungalum ... {Topes ... ... Plantations on channel banks.	12	82·13	3,034
	8	59·03	19,182
10. Collegal	2	...	44,202
	1	·81	778
Total ...	117	809·17	195,666

(1.) Senceratty channel in the Caroor Taluq.
(2.) Thadapully channel in the Sattiamungalum Taluq.
(3.) Arakencottah do.

Of these 117 topes, three are plantations on the banks of channels noted in the margin.

9. The subjoined abstract shows the acreage of old and new topes and the number of trees planted up to 31st March 1878 and the number living on that date :—

	Plantations.							
	Old.		New.		Total.		Number of trees living on 31st March 1878.	Difference between Columns 7 and 8.
	Extent in Acres.	Number of trees planted up to end of 1876-77.	Extent in Acres.	Number of trees planted in 1877-78.	Extent in Acres.	Number of trees planted to end of 1877-78.		
1	2	3	4	5	6	7	8	9
1. Jungles	..	..	..	..	..	..	..	..
2. Fuel Reserves	..	..	..	..	..	..	..	..
3. Plantations on channel banks	..	* 97,737	..	..	..	97,737	44,964	52,773
4. Village Topes	809·17	† 265,776	..	955	809·17	266,731	148,611	118,990
5. Trees along streets	..	2,283	..	..	..	2,283	2,061	222
Total ..	809·17	365,796	..	955	809·17	366,751	195,666	171,985

The total extent of the village topes as per the preceding year's report amounted to acres 1,107,* but the correct extent was only acres 809·91, the difference acres 336·09 which forms a portion of acres 799 under "old plantation" having been also included in the column "New Plantation," the extent shown in which ought to have been only acres 1·91 instead of 368.

	Acres.
* Old topes	799
New do.	308
Total ...	1,107

* Exclusive of 4,270 trees appertaining to the plantation on the Pullampollium channel bank transferred to the Public Works Department in 1876-77.
† Exclusive of 859 trees appertaining to the two topes disposed of in 1877-78.

To the above extent of acres 809·91, acres 11·33 being the excess found in measurement should be added, and the acreage of the two topes noted in the margin which were disposed of by public auction during the year should be deducted, leaving the net extent of the topes on the list on the 31st of March 1878 at acres 809·17 as shown in the above abstract. The extent of plantations on channel banks cannot be given as they are not regularly formed topes, but trees planted in a row here and there.

	Acres.
Tope at Pothanore	1·07
Do. at Achipatty	2·00
Total ...	3·07

10. As stated in paragraph 7, no fresh topes or plantations were formed during the year under report; the two topes noted in the margin were disposed of by public auction during the year under report, as their maintenance was not considered desirable.

(1.) Tope at Achipatty in Pollachy Taluq.
(2.) Do. at Pothanore in Coimbatore Taluq.

† Palmyras	169,262
Cocoanuts	10,643
Mangoes	202
Tamarind	4,014
Other trees	10,845
Total ...	195,666

To the end of 1876-77.	In 1877-78.	Total.
(*a*) 93,196	73,973	167,169
(*b*) 768	3,148	3,916
93,951	77,121	171,085

‡ Palmyrahs	1,61,911
Other trees	5,258
Total ...	1,67,169

11. The number of trees planted during the year in the old topes was 955, which with those planted up to end of the preceding year (1876-77), viz., 365,796, make a total of 366,751 to 31st March 1878. Of this number 195,666† are reported to be living on that date. The difference 171,085 trees consists of the trees that perished (*a*) from the commencement of operations to the end of 1877-78, and of those (*b*) cut down to make room for cocoanut plants, &c. &c. Of the cocoanut trees living on the 31st March 1878, 4,371 are in the Coimbatore town and are thriving. The number of trees stated to have perished (viz., 167,169‡) consist almost entirely of palmyra plants. The number of trees that perished from the commencement of operations to end of 1876-77 is stated to amount to 93,196, and of those which perished in 1877-78 to 73,973 (of which 70,775 are palmyras). There appears to be some mistake in the previous year's reports in regard to the exhibition of trees planted. The subjoined abstract prepared from the taluq returns gives a different result :—

Taluqs.	Number of Trees planted.			Number of Trees living at the end of		Difference (*i.e.*, Trees perished, cut down, &c.)		
	To end of 1876-77.	In 1877-78.	Total.	1876-77.	1877-78.	To end of 1876-77.	To end of 1877-78.	In 1877-78 alone.
1. Coimbatore	22,713	100	22,813	11,964	8,095	10,749	14,717	3,968
2. Pollachy	11,141	14	11,155	1,551	1,315	9,590	9,840	250
3. Palladum	64,271	480	64,751	62,121	61,415	2,150	3,336	1,186
4. Oodoomulpettah	7,672	100	7,772	4,566	4,113	3,106	3,659	553
5. Erode	23,152	...	23,152	4,995	4,442	18,157	18,710	553
6. Caroor	80,228	100	80,328	80,228	43,490	..	36,838	36,838
7. Dharapuram	93,644	161	93,805	4,563	5,299	89,281	88,506	— 775
8. Bhowany	4,085	..	4,085	4,083	3,034	2	1,051	1,049
9. Sattiamungalum ..	295,098	..	295,098	97,238	63,684	197,860	231,414	33,554
10. Collegal	1,800	..	1,800	723	778	1,077	1,022	— 55
Total ..	603,804	955	604,759	271,832	195,666	331,972	409,093	77,121
Of which Palmyras alone ..	561,152	..	561,152	240,037	169,262	321,115	391,890	70,775

As there are discrepancies even in the taluk returns as compared with those received from them in the previous years, I have adopted the figures given in the report for 1876-77 and have called upon the Tahsildars to submit once for all a reliable account of the trees actually planted up to end of 1877-78; when this is received the district return will be corrected accordingly. From a perusal of the above figures, the Board will observe that the number of trees on the list has been largely increased by palmyra plants (or nuts just sprouting) being included as planted in one year and reported as dead in another. I doubt the correctness of the numbers of palmyras reported as planted, or as perished, for though the Tahsildars may have taken the number of nuts issued by them as planted, yet the number reported to be living must be approximate, as it is doubtful whether the thousands of these sprouts or plants have been actually counted.

To the drought of last year is to be attributed part of the heavy mortality. Indeed many full grown trees perished from this cause.

12. There are altogether seventy-four wells in the Government topes including six newly sunk in 1877-78; of these, seven were repaired during the year; one well was provided with an improved water-lift during the year, bringing the total of these lifts to eighteen.

13. Of the plantations, topes, &c., under "Jungle Conservancy Fund," none are managed by the Forest Department. There are no jungles or fuel reserves under the management of the Revenue Department in this district, all being under the control of the Imperial Forest Department unconnected with the "Jungle Conservancy Fund." So far as this "Fund" is concerned therefore no tax on fuel, firewood, or bamboos, &c., is levied in the district.

14. The subject of the abandonment of those topes the retention of which is inexpedient is now engaging my attention.

Vide Revenue Board's Proceedings, dated 16th February 1878, No. 109.

15. II, Pound Fund.—The receipts under this head, including the opening balance, amounted to Rupees 8,353-2-9, and the outlay during the year to Rupees 7,479-10-2, inclusive of Rupees 6,174-14-8 transferred to the "Surplus Pound Fund," leaving an unexpended balance of Rupees 873-8-7 on the 31st March 1878. The following abstracts show the several items of receipts and charges in the year under report compared with those of the preceding year:—

No. 6.—Comparative Abstract of Receipts under Pound Fund.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fines levied on stray cattle under Act I of 1871	5,537	4,703	...	834
2. Sale-proceeds of do.	1,273	1,235	...	38
3. Miscellaneous	24	1	...	23
Total ...	6,834	5,939	...	895

No. 7.—Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure during 1876-77.	Expenditure in 1877-78. By P.W.D. Allotment as finally sanctioned.	By P.W.D. Actual Expenditure.	By R.D. Allotment as finally sanctioned.	By R.D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment for Pounds ...	1,035	...	...		1,034	1,034	...	1
2. Charges for construction and repair of Pounds...	371	...	...	8,289	104	104	...	267
3. Miscellaneous charges	10	...	...		167	167	157	...
4. Amount transferred to Surplus Pound Fund	9,730	...	...	4,400	6,175	6,175	...	3,555
Total ...	11,146	...	...	12,689	7,480	7,480	...	3,656

Before proceeding to notice each item of receipts and expenditure, I beg to state that the Revenue Board's Proceedings, No. 747, of 19th March 1878, directing that the faulty system which hitherto obtained in this district of bringing only the net receipts to account, after deducting the commission due to the pound-keepers, feed of cattle, &c., should be rectified, was only received on the 9th May 1878; and as there is no information available in my office as to the correct gross amount of collections and the amount of commission, feed of cattle, &c., deducted therefrom, the net figures only are as usual given in the accounts for 1877-78.

Orders have, however, been issued to the Tahsildars to exhibit the receipts and expenditure in their accounts for the current year in accordance with the instructions of the Board.

There has been a decrease of Rupees 834 in collections under "Fines levied on stray cattle" compared with those of the preceding year. No special reasons have been assigned by the Tahsildars for this falling off. The decrease in Item No. 2 under "Receipts" is trifling and does not require explanation. The item "Establishment" consists of pay of eight Taluq Gumastas on Rupees 10 each and of the Clerk in the Collector's Office. The Pound-keepers and Kavalgars in this district are remunerated by commission at 50 per cent. for the former and

12½ per cent. for the latter under G.O., No. 1,229, dated 13th August 1875, Revenue Department, communicated with the Board's Proceedings, Miscellaneous No. 8,536, of 20th September 1875.

In the year under report no new pounds were constructed and only one was repaired at the cost of Government, whereas in the preceding year, one pound was constructed and twelve repaired; hence the decrease of Rupees 267 in 1877-78 under "Charges for constructing and repairing Pounds."

The increase under "Miscellaneous charges" is due to the payment of famine batta to the Pound Gumastas and cost of office furniture.

The decrease under "Amount transferred to Surplus Pound Fund" needs no explanation, as the fluctuation in this item depends on the amount of collections and the expenditure incurred. The subjoined abstract shows how the amount credited to "Surplus Pound Fund" during the year was disposed of—

	Rs.	A.	P.
Transferred to Sydapet Farm	3,087	7	3
Do. to Local Fund Board	2,928	15	0
Do. to Municipalities	158	8	5
Total ...	6,174	14	8

16. The number of pounds on the list at the end of 1877-78 was 543 as shown below, inclusive of twelve pounds constructed by private individuals during the year at their own cost and given over to Government. None were constructed in 1877-78 at the cost of Government:—

—	Up to 1876-77.	In 1877-78.	Total.
Number of pounds constructed at the cost of Government.	381	...	381
Do. of pounds constructed by private individuals at their own cost...	150	12	162
Total ...	531	12	543

17. The subjoined statement shows the receipts and disbursements appertaining to pounds situated within the limits of the several Municipalities in the district for the year under report:—

Name of Municipality.	Balance at the beginning of the year.	Receipts during the year.	Total including balance.	Charges. Establishment, &c.	Amount credited to Government Farm.	Amount credited to Municipal Funds.	Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Coimbatore Municipality.	..	117 4 7	117 4 7	...	..	117 4 7	117 4 7	..
2. Mettapollium do. ..	72 6 5	80 13 9	153 4 2	...	76 10 0	76 10 2	153 4 2	..
3. Erode do. ..	7 5 9	120 11 8	128 1 5	...	53 11 11	53 12 0	107 7 11	..
4. Caroor do. ..	24 2 6	46 8 3	70 10 9	...	28 2 4	28 2 3	56 4 7	26 9 6
Total ..	103 14 8	365 6 3	469 4 11	..	158 8 3	275 13 0	434 5 3	34 15 8

Though the receipts relating to the two pounds situated within the limits of the Coimbatore Municipality have been exhibited in the above statement, yet the transactions of these two pounds do not appear to have been brought into the Treasury accounts since their establishment, the collections when made being handed over by the Tahsildar direct to the Municipality. A different practice obtains with regard to the pounds situated within the other Municipalities in the district where the entire collections are credited in the Treasury accounts. There will therefore be a difference this year between the amount (Rupees 158-8-5,) stated in paragraph 15 above) as transferred to Municipalities and that (Rupees 275-13-0) shown in this statement as such. I have however issued instructions to the Coimbatore Tahsildar that the transactions in question are to be brought into the Treasury accounts from this year.

18. III, Irrigation Cess Fund.—The transactions of this fund are given in the subjoined statements:—

No. 8.—Comparative Abstract of Receipts.

Items.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Amount of cess realized	9,038	9,239	201	...
2. Miscellaneous	720	822	102	...
Total ...	9,758	10,061	303	...

No. 9.—Comparative Abstract of Charges:—

Items.	Expenditure in 1876-77.	Expenditure in 1877-78. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	7,888	...	...		7,418	7,418	...	470
2. New Works	3,622	...	...		...	...	...	3,622
3. Repairs	3,193	...	...	14,490	353	353	...	2,840
4. Miscellaneous	112	...	...		17	17	...	95
5. Department of Public Works Supervision	1,632	...	...		...	...	...	1,632
Total ...	16,447	...	..	14,490	7,788	7,783	...	8,659

There has been a slight improvement in collections during the year.

The Item No. 1, Amount of Cess realized, consists of contributions by the ryots holding lands under certain river channels in the talaqs noted in the margin towards the maintenance of the Neerany Establishment, &c., Item No. 2, "Miscellaneous Receipts," is comprised of Rs. 407-12-8, being collections from the cess voluntarily paid by the ryots holding lands under the above channels in lieu of customary labor for constructing temporary dams, &c., and Rs. 414 fines imposed on ryots under Section 6 of Act I of 1858.

Coimbatore, Palladum, Erode, Sattimungalum, and Carcor.

The decrease in the charges under "Establishment" is due to a larger amount of fines and stoppages having been made from the pay of absentees, &c. There were no new works, nor were there any extensive repairs, carried out during the year under report, as was the case in the preceding year; hence the decrease in Items 2, 3, and 5.

19. IV, Village Service Fund.—The Village Service Cess under Act IV of 1865 is not in force in this district. The Rupees 103 credited under "Miscellaneous Receipts" is the amount of collections from Village Service Inams for offices vacant under G.O., No. 1,543, of 29th October 1875, Revenue Department, communicated with the Board's Proceedings, Miscellaneous No. 10,082, of 9th November 1875.

20. V, Bungalow Fee Fund.—The balance of Rupees 528-14-3 that remained to the credit of this fund at the end of 1876-77 has since been transferred to the head of Local Funds, the two bungalows noted in the margin that were on the list having been transferred to the "Local Fund Board" and "Civil Buildings" respectively in accordance with the orders of Government noted in the margin.*

(1.) At Pothanore.
(2.) At Bhowany.

* G.O., Financial Department, dated 15th January 1876, No. 93.
G.O., Revenue Department, dated 18th May 1876, No. 640.

21. So far as the receipts and expenditure during the year under report are concerned, the accounts of the several funds (with the exception of the expenditure under Irrigation Cess Fund) as herein reported agree with those of the Accountant-General.

The expenditure against the Irrigation Cess Fund in 1877-78 amounts to Rupees 7,788-3-4 (*vide* paragraph 4 above), whereas by the Accountant-General's adjustment it stands at Rupees 14,791-0-5, the difference Rupees 7,002-13-1 was included in the accounts for 1876-77.

Encl. W. J. Lewis.

Ootacamund, 5th June 1878.

No. 8.

From R. W. BARLOW, Esq., Acting Commissioner, Nilgiris, to the Acting Secretary to the Board of Revenue, Madras.

I have the honor to submit the report on the operations of the several special Local Funds of this district during the official year 1877-78 prepared in accordance with instructions conveyed in Board's Circular Memorandum, No. 454, of the 10th May 1878, and accompanied by the usual statements.

2. A statement showing the figures of 1876-77 including the corrections and adjustments communicated by the Accountant-General subsequent to the submission of the report for that year is herewith appended.

Funds.	Balance at the beginning of the year		Receipts		Total Including the Balance.		More.	Less.	Expenditure.		More.	Less.	Balance at the Close of the Year.	
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report	As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.			As per Accountant-General's Statement.	As per Report.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nanal Grass Fund ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cattle Pound Fund ..	423 10 9	423 10 9	994 3 9	994 8 9	1,418 2 6	1,418 3 6	..	..	917 10 11	917 10 11	..	..	500 8 7	500 8 7
Public Bungalow Fund ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Endowment Fund ..	120 0 0	120 0 0	..	..	120 0 0	120 0 0	..	..	120 0 0	120 0 0	..	..	0 0 0	0 0 0
Village Service Fund ..	..	..	62 0 0	62 0 0	62 0 0	62 0 0	..	..	62 0 0	62 0 0	..	..	0 0 0	0 0 0
Canal and Ferry Fund ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Irrigation Cess Fund ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cochrane's and Kolrun Canal Fund	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Surplus Pound Fund ..	..	..	330 15 9	330 15 9	330 15 9	330 15 9	..	..	330 15 9	330 15 9	..	..	..	..

* Adjusted in 1877-78.

3. The following abstract statement shows the receipts and charges of the various funds for the year under report:—

Funds.	Balance at beginning of last year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Pound Fund	500 8 7	1,433 12 8	1,934 5 3	1,070 14 10	863 6 5
Endowment Fund ..	210 0 0	360 0 0	120 0 0	120 0 0	..
Village Service Fund ..	..	422 5 5	422 5 5	422 5 5	..
Surplus Pound Fund ..	..	441 10 7	441 10 7	441 10 7	..
Total ..	260 8 7	2,657 12 8	2,918 5 3	2,054 14 10	863 6 5

4. Pound Fund.—The income of this fund consists chiefly of fines levied on impounded cattle and the sale proceeds of stray and unclaimed cattle. The fund opened with a balance of Rupees 500-8-7. The receipts from fines amounted to Rupees 1,374-14-0 against Rupees 924-9-0 in 1876-77, and the sale proceeds of unclaimed cattle were Rupees 58-14-8 against Rupees 69-15-9 in the previous year. The assets of the fund were therefore Rupees 1,934-5-3 against Rupees 1,418-3-6 in 1876-77.

The expenditure amounted to Rupees 1,070-14-10, of which Rupees 523-0-3 were the outlay upon establishment, and Rupees 441-10-7 were transferred to the Surplus Pound Fund for distribution to the Municipalities of Ootacamund and Coonoor, to the Nilgiri Local Fund Board, and to the Sydapett Farm.

Petty repairs to the pounds and the clothing furnished to pound-keepers cost Rupees 106-4-0.

The fund thus closed with a surplus balance of Rupees 863-6-5.

5. No new pound was constructed during the year, but the pound at Gudalur was added to the number in the district owing to the annexation of South-East Wynaad. Thus the number of pounds maintained up to the close of the year was seven, all under the control of the District Magistrate.

The heads of villages are by Section 6 of Act I of 1871. The ex-officio keepers of the pounds at Ootacamund, Coonoor, Kotagiri, and Musnagoody, and those at Neddivuttum and Wellington and Gudalur are kept by peons. The pound-keepers are allowed fixed salaries as sanctioned in G.O. (Revenue Department), No. 1,229, of 13th August 1875, and a sweeper on Rupees 4 per mensem is allowed to the Ootacamund Pound.

6. Comparative abstract of receipts for 1877-78:—

—	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act I of 1871	925	1,375	450	..
Sale proceeds of stray cattle under Section 14 of Act I of 1871	70	59	..	11
Total ..	995	1,434	450	11
Net ..	..	..	439	..

Comparative Abstract of Expenditure for 1877-78.

—	Last Year's Expenditure.	CURRENT YEAR'S EXPENDITURE. By Department of Public Works. Allotments as sanctioned.	By Department of Public Works. Actual Expenditure.	By Revenue Department. Allotments as sanctioned.	By Revenue Department. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds..	509	..	..	800	523	523	23	..
Miscellaneous charges ..	87	..	..	..	84	84	..	3
Construction and repair of pounds	..	..	..	..	22	22	22	..
Amount transferred to Surplus Pound Fund ..	331	..	..	300	442	442	111	..
Total ..	915	..	..	1,100	1,071	1,071	156	3
Net ..	..	..	..	..	..	..	153	..

7. Village Service Fund.—The expenditure shows an increase of Rupees 369-5-5 over that of the previous year owing to the payment made to village servants of the South-East Wynaad Taluq being included in the accounts of this year. The fund is formed by deductions from the beriz.

8. Endowment Fund.—The Brahmin Chuttrum at Ootacamund is maintained from the Endowment Fund which has no income. The deficit balance of this fund was adjusted in the year 1877-78. The expenditure is a fixed sum of Rupees 120 per annum.

Exd. C. Howarth.

Velur, 7th June 1878.

No. 226.

From C. T. LONGLEY, Esq., Collector of Salem, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I have the honor to submit my report on the operations of the Special Funds in this district for the passed official year 1877-78, together with the prescribed statements.

2. The Special Funds of the district are composed of the five following heads:—

(1) Jungle Conservancy Fund.
(2) Pound Fund.
(3) Surplus Pound Fund.
(4) Village Service Fund.
(5) Irrigation Cess Fund.

3. The transactions of these funds are given in abstract in the subjoined Statements A and B:—

A.—Abstract Statement showing the Transactions of the Special Funds during the official year 1877-78.

Items.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year. By E.D.	By P.W.D.	Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	12,140 14 2	9,108 11 8	21,249 9 10	20,971 3 2	...	20,971 3 2	278 6 8
Pound Fund	812 6 3	11,409 6 4	12,221 12 7	11,586 4 9	...	11,586 4 9	635 7 10
Village Service Fund.	1,03,492 0 6	1,04,695 8 0	2,08,187 8 6	90,220 8 6	...	90,220 8 6	1,17,967 0 0
Irrigation Cess do.	10,009 2 4	7,693 9 2	17,702 11 6	7,946 4 7	...	7,946 4 7	9,756 6 11
Surplus Pound do.	...	2,400 0 0	2,400 0 0	2,400 0 0	...	2,400 0 0	...

B.—Comparative Abstract of the Receipts and Expenditure under the several heads of Special Funds during the year 1877-78.

Items.	Receipts. Last year.	Receipts. Current year.	Receipts. Increase.	Receipts. Decrease.	Charges. Last year.	Charges. Current year.	Charges. Increase.	Charges. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund.	16,758	9,109	...	7,649	35,773	20,971	...	14,802
Pound Fund	13,023	11,409	...	1,614	12,782	11,586	...	1,196
Village Service Fund ...	1,35,272	1,04,695	...	30,577	2,84,786	90,221	...	1,94,565
Irrigation Cess do. ...	8,858	7,694	...	1,164	8,240	7,946	...	294
Surplus Pound do. ...	5,796	2,400	...	3,396	5,796	2,400	...	3,396

4. Jungle Conservancy Fund.—The receipts under this fund during the year under report were Rupees 9,108-11-8, which, with the opening balance Rupees 12,140-14-2, amounted to Rupees 21,249-9-10.

5. The annexed Statement C shows the particulars of receipts under this fund during the year as compared with those of the preceding year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on firewood and bamboos ...	..	...	...	...
Rent on jungles	...	...	...	...
Sales of trees	2,065	936	...	1,129
Fees from charcoal-burners	...	...	...	...
Recoveries of advances	478	782	304	...
Miscellaneous receipts	14,215	*7,391	...	6,824
	16,758	9,109	304	7,953

	Rs.
*Rent on palmyra trees	6,577
Sale proceeds of produce of Government topes ..	251
Rent on other trees	554
Sundry receipts,.	7
	7,391

6. The several items composing the receipts are explained below:—

Sale of Trees.—The receipts under this item are realized by the sale of withered and fallen trees in Government lands other than forests. The proceeds amount to Rupees 936-0-10 against Rupees 2,065 in the previous year. The decrease is due to the fact that the unusual drought which prevailed during the year 1876-77 ceased in the year under report.

Recoveries of Advances and Unadjusted Charges.—The receipts are made up of unexpended balances at the end of the year out of the sums sanctioned or advanced for topes. The increase under this item, viz., Rupees 304, is due to large advances made in the previous year, which were recovered in the year under report.

Miscellaneous Receipts.—The receipts were Rupees 7,390, of which Rupees* 6,576 were realized from rents on Palmyra trees standing either on patta or unoccupied lands which under G.O., No. 958, dated 31st July 1871, continue to form part of the Jungle Conservancy Fund in this district. The collections were less by Rupees 6,827 than in the previous year. This falling off was due to a considerable decrease in collections consequent on famine. The remaining receipts under "Miscellaneous," viz., Rupees 814, consist chiefly of the sale proceeds of the produce of topes planted from Jungle Conservancy Fund and of rents on other trees on occupied lands. The fluctuations under these items are too small to call for special remark.

7. The subjoined Statement D compares the expenditure during the year with that incurred in the previous one:—

Items.	Expenditure of last year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.	By Forest.	Allotment as finally sanctioned	Actual expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Maintenance of topes ...	30,408	...	...	...	17,470	17,470	...	12,938
2. Establishment	3,002	...	...	...	2,394	2,394	...	608
3. Miscellaneous	883	...	...	...	175	175	...	708
4. Advances made in the year	1,072	...	...	...	641	641	...	431
5. Cost of supervision by Public Works Department	...	...	...	...	...	...	...	...
6. Cost of Controlling establishment at the Presidency	126	...	...	...	...	...	...	126
7. Special Fund Clerk ...	282	..	...	...	291	...	9	...
Total ...	35,773	...	...	...	20,971	20,971	9	14,811

8. The expenditure amounted to Rupees 20,971 or 14,802 less than that of the preceding year. This large decrease is due mainly to curtailed expenditure on account of establishments, as per Board's Proceedings, No. 4,481, dated 25th September 1877, and to the fact that no new plantations were made in the year. The decrease under the item "Cost of Controlling Establishment" is due to the Board not having indented for the usual contribution to be made towards the establishment at Madras within the year.

9. *Balance.*—The year under report opened with a balance of Rupees 12,140-14-2 and closed with Rupees 278-6-8, the expenditure being Rupees 20,971; of which the sum of Rupees 9,108 was met from the collections in the year, while the remainder had to be met from the balance.

10. As the closing balance is very low and as the collections under Palmyra rents (which form the backbone of the fund) will not increase until we have two or three prosperous years in succession, I beg to repeat my request that a portion of the Surplus Pound Fund be transferred every year to the Jungle Conservancy Fund. From G.O., No. 228, dated 14th February 1878, I observed that Government, on the recommendation of the Board of Revenue, have sanctioned such transfers in other districts, and as the necessity for the arrangement is becoming daily more and more apparent, I request the Board's authority for the same from the current year.

11. The number of topes maintained during the year was 245, which is the same as in the previous year.

12. I regret to report that a large number of plants perished, owing to continued drought, during the first-half of the year under report. The statement ordered in Board's Proceedings, No. 304, dated 26th January 1877, will be submitted shortly.

13. Pound Fund.—The unexpended balance at the beginning of the year 1877-78 was Rupees 812-6-3, which with the receipts of the year, viz., Rupees 11,409-6-4, came up to Rupees 12,221-12-7. The expenditure during the year amounted to Rupees 11,586-4-9 inclusive of Rupees 4,999-12-6 transferred to Surplus Pound Fund and to Experimental Farms, &c.

14. The two statements given below exhibit the transactions of this fund as contrasted with those of the preceding year:—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	9,635	8,073	...	1,562
Sale proceeds of do.	1,038	833	...	205
Recoveries of advances and unadjusted charges	636	598	...	38
Miscellaneous receipts	1,714	1,905	191	...
Total ...	13,023	11,409	191	1,805

Expenditure.

Items.	Last year's expenditure.	Current year's Expenditure.					Increase.	Decrease.
		By P.W.D.	By Forest.	By Revenue Department.		Total expenditure.		
				Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments for Pounds	4,339	...	...	...	...	3,465	3,465	...	874
Construction and Repairs	319	...	...	...	...	597	597	278	...
Miscellaneous...	1,743	...	...	...	...	1,905	1,905	162	...
Advances made in the year ...	590	...	...	...	...	619	619	29	...
Cost of supervision by Public Works Department	...	...	...	...	...	...	...	...	...
Amount transferred to Surplus Pound Fund	5,796	...	...	..	...	2,400	2,400	...	3,396
Amount transferred to Experimental Farms	...	...	...	...	...	2,500	2,500	...	...
Amount transferred to Municipality	...	...	...	...	...	100	100	...	...

15. The receipts of the year show a net decrease of Rupees 1,614 as compared with the previous year. This is due to the famine. The difference of Rupees 205 under the second item is also due to the above cause. The other items call for no remark.

16. The decrease under the first item "Establishments for Pounds" is the result of decrease in the receipts explained in the above paragraph. The increase, viz., Rupees 278, which occurred under Item 2, is due to the establishment of five new pounds in the year, and to the repairs of certain pounds which were damaged by heavy rains in the months of October and November. The increase under Item 3 is insignificant and requires no explanation.

17. The number of pounds maintained at the beginning of the year was 135, and 5 pounds were newly constructed, so that the number maintained during the year was 140.

18. The year 1877-78 closed with a balance of Rupees 635-7-10 in favor of the fund.

19. VILLAGE SERVICE FUND.—The receipts of this fund with the balance at the close of the preceding year amounted to Rupees 2,08,187-8-6 and the charges to Rupees 90,220-8-6, leaving a balance of Rupees 1,17,967.

20. The subjoined comparative statement exhibits the transactions of this fund.

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Collection of *Meerahs*	...	...	...	...
2. Revenue from enfranchised Inams	...	...	...	...
3. Fees under Cess Act IV of 1871	63,891	51,435	...	12,456
4. Percentage on the Land Revenue Beriz (*i.e.*) contribution to the fund	57,463	35,725	...	21,738
5. Miscellaneous receipts	13,918	17,536	3,618	...
Total ...	1,35,272	1,04,696	3,618	34,194

Expenditure.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	80,514	90,221	9,707	...
Miscellaneous charges	2,04,272	...	...	2,04,272
Total ...	2,84,786	90,221	9,707	2,04,272

21. The receipts during the year amounted to Rupees 1,04,696 against Rupees 1,35,272 in the past year. The decrease of Rupees 30,576 is due to the falling off in collections in consequence of the famine and to the suspension of the Village Service Cess for Fasli 1287 which was ordered in G.O., dated 28th April 1877, No. 1,584. The above receipts include Rupees 17,536, the amount of interest which has accrued on Rupees 4,30,000 invested in Government Securities. Of this sum, viz., Rupees 4,30,900, Rupees 2,30,900 were invested in 1875-76 and Rupees 2,00,000 in 1876-77.

22. *Expenditure.*—The expenditure during the year which consists mainly of payments to village officers was Rupees 90,220 against Rupees 2,84,786 in the past official year, of which Rupees 2,00,000 were invested in Government Securities. There was an actual increase therefore of Rupees 5,234 in expenditure over the previous year, resulting from the fact of the arrears of pay of the village servants due for Fasli 1286 having been paid in Fasli 1287.

23. The balance at the end of the year including the investments was Rupees 5,18,867 as shown in the margin.

	Rs.	A.	P.
In Cash...	1,17,867	0	0
Government bonds...	4,30,000	0	0
Total ...	5,48,867	0	0

24. In G.O., dated 28th April 1877, No. 1,584, Government directed the village establishments proposed by Mr. Puckle to be introduced from the beginning of Fasli 1287, but owing to pressure of famine work this was

delayed till the end of October when the revision was taken in hand and brought to close before the end of the official year. In the same order the village cess was suspended until the large accumulated balance in hand under the fund has been exhausted, so that probably for the next three years at least the cess will not be collected. The revised village establishments leave an annual balance which it is proposed to devote to the establishments which will have to be provided under G.O., No. 874, dated 1st March 1877, for unsurveyed villages, which were left out in Mr. Puckle's scheme for the district.

25. IRRIGATION CESS FUND.—The transactions of this fund as compared with those of the previous year are exhibited in the subjoined statements :—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of cess (Koramboo) ...	8,858	7,694	...	1,164
Miscellaneous	...	...	...	...
Total ...	8,858	7,694	...	1,164

Expenditure.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment	4,796	5,741	945	...
Miscellaneous	3,444	2,205	...	1,242
Total ...	8,240	7,946	945	1,242

26. The collections under this fund amount to Rupees 7,694 against Rupees 8,858 in the previous year. The decrease is due to the fall in the collection of the koramboo fees. The fees are levied on account of the upkeep of the Cauvery channels in the Namkal Taluq. The rates are Rupees 2 per acre of lands directly irrigated by channels and Rupee 1 per acre of those to which the water is baled.

27. The charges were Rupees 7,946 against Rupees 8,240 in the past official year. The decrease is attributable to the fact that only Rupees 238 were spent in sundry repairs and contingencies against Rupees 707 in the previous year.

	Rs	A.	P.
Opening balance	10,009	2	4
Collections	7,693	9	2
Total ...	17,702	11	6
Expenditure ...	7,946	4	7
Balance ...	9,756	6	11

28. *Balance.*—The balance at the close of the year was Rupees 9,757 as per margin.

29. SURPLUS POUND FUND.—The annexed statements show the transactions of this fund:—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	5,790	2,400	...	3,390
Miscellaneous	...	...	...	...
Total ...	5,790	2,400	...	3,390

Expenditure.

Items.	Last year.	Current Year's Expenditure					Increase.	Decrease.	Remarks.
		By P. W. D.		By R. D.		Total.			
		Allotment.	Expenditure.	Allotment.	Expenditure.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amount transferred to Local Funds	5,790	...	...	...	2,400	2,400	...	3,390	
Total ...	5,790	...	...	...	2,400	2,400	...	3,390	

30. The amount transferred to this head from the Pound Fund in this year was Rupees 2,400 against Rupees 5,790. The decrease is due to the recent orders of the Board of Revenue directing that the contribution to Experimental Farms should be directly credited to Experimental Farms, while the former system was to carry it first to Surplus Pound and then debit the amount to the credit of Experimental Farms. The Surplus Pound Fund, Rupees 2,400, was transferred to Local Funds of the Salem and Oossoor Circles, so that no balance now exists.

Encl. W. H. French.

Mangalore, 17th July 1878.

No. 1,303.

From W. H. COMYN, Esq., Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I have the honor to submit my Special Fund Report for the past official year 1877-78 accompanied by the marginally-noted statements.

No. 1. Statement showing the receipts and charges of Special Local Funds, with Enclosure A.
No. 2. Statement showing the particulars of expenditure under the several heads of Special Funds.

2. With reference to the Board's Circular Memorandum, No. 454, dated 10th May 1878, I beg to state that the figures exhibited in my report for 1876-77 entirely agree with those communicated by the Accountant-General and do not therefore require any correction.

3. In this district there are only four Special Funds under the management of the Board of Revenue, viz.:—

I. Jungle Conservancy Fund.
II. Pound Fund.
III. Village Service Fund.
IV. Surplus Pound Fund.

4. The transactions of these funds during the year under report are shown in the following Statements Nos. 1 and 2:—

No. 1.—Abstract showing the transactions of the Special Funds during the Official Year 1877-78.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure			Balance.
				By P. W. D.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund..	1,125 4 1	227 14 0	1,353 2 1	..	672 1 1	672 1 1	681 1 0
Pound Fund	1,830 5 8	678 10 3	2,508 15 11	..	810 2 6	810 2 6	1,698 13 6
Village Service Fund.. ..	11,504 3 9	33,757 10 4	45,261 14 1	..	35,481 1 3	35,481 1 3	9,780 12 10
Surplus Pound Fund.. ..	..	600 0 0	600 0 0	..	600 0 0	600 0 0	..

No. 2.—Comparative Abstract of the Receipts and Expenditure under the heads of Special Funds during the Official Year 1877-78.

Items.	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund.	130	228	98	..	235	672	437	..
Pound Fund	638	678	40	..	376	810	434	..
Village Service	34,198	33,758	..	440	30,415	35,481	5,056	..
Surplus Pound Fund ..	153	600	447	..	153	600	447	..

5. Jungle Conservancy Fund.—The total assets of this fund amounted to Rs. 1,353-2-1, the bulk of which or Rupees 1,125-4-1 formed the unexpended balance at the end of the previous year. Out of this sum Rupees 672 or nearly 50 per cent. were spent during the year under report, leaving a balance of Rupees 681 at its close.

6. The annexed Statements 3 and 4 show the particulars of receipts and charges under this fund during the year as compared with the figures for the preceding year:—

No. 3.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	...	...	...	...
Rent of Jungles...	...	...	...	...
Sale of Trees	16	73	57	...
Fees from Charcoal-burners	...	...	...	...
Recoveries of Advances and unadjusted Charges.	3	56	53	...
Miscellaneous Receipts	111	99	...	12
Total ...	130	228	110	12
Net ...	...	...	98	...

No. 4.—Comparative Abstract of Charges under Jungle Conservancy Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By P.W.D.		By R.D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes ...	...	...	...	...	...	...	...	...
Improvement and Maintenance of Topes (Fuel Preserves, &c.)	208	...	...	1,230	616	616	408	...
Inspecting Establishment..	...	...	...	...	...	...	...	...
Miscellaneous Charges ..	23	...	...	100	...	...	...	23
Advances made in the current year	...	...	...	...	56	56	56	...
Cost of Supervision by the Public Works Department at 10 per cent. ...	...	...	...	...	...	...	...	...
Cost of Controlling Establishment in the Board's Office	4	...	...	4	...	...	...	4
Total ..	235	...	...	1,334	672	672	464	27
Net ..	...	...	...	...	...	...	437	...

7. The receipts of this fund which is of no particular importance in this district are but small, and amounted during the year to Rupees 228 or Rupees 98 more than in the previous year. Deducting from this Rupees 53, being recoveries of advances and unadjusted charges, the net increase amounts to Rupees 45 and is the result of an increase of Rupees 57 under Sale of Trees and a decrease of Rupees 12 under Miscellaneous Receipts.* The latter is too small to call for special remark, while the former is attributable to a larger number of trees standing on lands newly taken up for cultivation having been sold during the year.

	1876-77	1877-78.
	Rs. A. P.	Rs. A. P.
* Sale of Firewood	39 2 10	17 15 3
Do. Fruits	3 0 0	25 11 2
Do. Grass	68 8 0	54 13 0
	110 10 10	—98 7 5
Decrease	...	12 3 5

8. The expenditure amounted to Rupees 672 against an allotment of Rupees 1,334, and exceeds the amount spent in the previous year by Rupees 437. The increase is due to more money having been laid out during the year in enclosing and improving the existing firewood preserves, &c.

9. The condition of the several firewood preserves and plantations maintained from this fund during the year was on the whole satisfactory. The particulars of expenditure incurred on account of each are given below:—

10. *Casuarina Plantation at Urwa.*—This having been leased for a yearly rent of Rupees 80, no expenditure was incurred on account of its maintenance during the year, and consequently the allotment of Rupees 136 remained unutilized. The rent of this tope for the past year appears to have been credited in the accounts to "Land Revenue, Miscellaneous" through a misunderstanding in the taluq. A separate application will be submitted for the Board's sanction for the necessary adjustment.

11. *Casuarina Plantation at Ullal.*—This is in a thriving condition and requires only a little thinning, which has been commenced and will be carried out during the current year. The amount of Rupees 24 expended thereon is the remuneration paid to the Village Potail for looking after the plantation.

12. *Fuel Reserves at Chembuguddi and Kuttiyar.*—Out of the allotment of Rupees 254, Rupees 72 were paid to the watchers and Rupees 71 were spent in planting. A large proportion of the seeds put down having perished or been destroyed by rats, Mr. Ball, the Deputy Collector in charge of these preserves appears to have abstained from incurring further expenditure in planting operations during the year.

13. *Fuel Reserve at Poitaje near Buntwal.*—Rupees 236 were allotted for this, of which Rupees 180 were spent during the year, namely, Rupees 144 in repairing portions of the wall around the preserve and Rupees 36 on account of remuneration to the Potail for looking after it. The balance of the allotment was not utilized in consequence of the work having been commenced too late by the Deputy Tahsildar who was engaged in making inquiries into forest claims.

14. *Ajarkadu in Udipi Taluk.*—This preserve is in a flourishing condition. Only Rs. 54 were paid to the watcher employed for this jungle. The bulk of the allotment (Rupees 272) intended for fencing the preserve was not utilized owing to the portions to which private Kumaki claims had to be recognized not having been marked out by the Tahsildar and made over to the parties in time for carrying out the work.

15. *Sabladi Jungle in Kundapur Taluk.*—Rupees 215 or four-fifths of the amount (Rupees 272) allotted for this preserve were spent, viz., Rupees 84 on account of pay of watcher, Rupees 6 for repairs to the watcher's hut, Rupees 80 in repairing the wall around the preserve, Rupees 38 in removing prickly-pear, &c., and Rupees 7 in planting.

16. The annexed table gives accurate information about the extent of the several preserves and the number of trees contained in each at the close of 1876-77 and those planted during the year under report:—

Description.	Extent of Preserves and Number of Trees at the close of 1876-77.						Newly planted during 1877-78.		Total.		Trees, &c., that perished or were cut down during 1877-78.		Balance standing at the end of 1877-78.	
	Figures given in the Report for last Year.		Deduct as per Remarks at the foot of the Statement in the Report for last Year.		Net at the close of the Year 1876-77.									
	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.	Extent.	Number of Trees.
	A. G. A.		A. G. A.		A. G. A.				A. G. A.				A. G. A.	
Fuel Preserves.	536 21 0	37,662	5 0 6¾	2,771	531 20 9¾	34,891	...	†6,000	531 20 9¾	40,891	...	*2,634	531 20 9¾	38,257
Village Topes.	20 0 0	899	...	4	20 0 0	395	...	24	20 0 0	419	...	...	20 0 0	419

* Including 180 trees standing on the land made over to the Wargdars as being Kumaki and 2,100 seedlings.

† In the Fuel Preserves at Kuttyar... 2,000
Do. do. at Chembuguddi 3,000
Do. do. at Sabladi 1,000
Total ... 6,000

17. Cattle Pound Fund.—The number of cattle pounds in the district continued the same as in the previous year, viz., 27 exclusive of 940 private pounds authorized to be kept by Potails under the marginally-noted orders. No new pounds were constructed or any of the existing ones abolished during the year under report.

G.O., 23rd May 1874, No. 628: and 13th August 1875, No. 1,229.

18. The income of this fund for the year amounted to Rupees 678-10-3, which with the previous year's balance of Rupees 1,830 made up a total of Rupees 2,508. The receipts were chiefly realized from the 27 pounds kept up from this fund, only Rupees 166-6-6 having been contributed by 43 of the 940 private pounds mentioned above. The system of private pounds has not proved successful in this peculiar district as stated in my last report.

19. The expenditure amounted in all to Rupees 810, of which Rupees 600 consist of the amount transferred to Surplus Pound Fund, Rupees 170 of charges incurred in repairing the 27 pounds maintained from this fund, and Rupees 36 of the salary paid to the keeper of the pound at Mangalore, which is the only pound for which a Deputy Pound-keeper is retained, all the other pounds being placed in charge of the different Potails or heads of villages.

20. The transactions of this fund will be seen from the subjoined Statements Nos. 5 and 6 :—

No. 5.—Comparative Abstract of Receipts under Pound Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12, Act I of 1871	471	456	...	15
Sale proceeds of stray Cattle under Section 17, Act I of 1871...	159	215	56	...
Recoveries of Advances and unadjusted Expenditure	7	2	...	5
Miscellaneous Receipts	1	5	4	...
Total ...	638	678	60	20
Net ...	...	...	40	...

No. 6.—Comparative Abstract of Charges under Pound Fund during the Official Year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure By P. W. D.	Current Year's Expenditure By Rev. Dept. Actual Expenditure.	Current Year's Expenditure By Rev. Dept. Allotment as finally sanctioned.	Current Year's Expenditure By Rev. Dept. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	32	..	36	36	36	..	..	..
Commission to Pound-keepers	..	..	..	..	..	..	..	..
Construction and Repair of Pounds	180	..	764	170	170	..	..	10
Miscellaneous Charges	..	..	50	1	1	..	1	..
Advances made in the year	7	..	..	3	3	..	..	4
Amount transferred to Surplus Pound Fund	153	..	600	600	600	..	447	..
Total ..	372	..	1,450	810	810	438	448	14
Net ..	..	..	..	..	..	..	424	..

21. The receipts of the year do not differ much from those of 1876-77, there being a net increase of only Rupees 40.

22. The expenditure is also nearly the same as in the previous year irrespective of the amount transferred to the Surplus Pound Fund which exceeds that adjusted in 1876-77 by Rupees 447. The unexpended balance at the close of the year, Rupees 1,696, was not further reduced by a larger transfer to the Surplus Pound Fund lest the current year's receipts should prove insufficient to meet the commission due in arrears to the village officers which could not be paid within the close of the year under report owing to the delay in the receipt of the statements called for from the taluqs. Orders have been since issued for the immediate disbursement of these arrears.

23. The subjoined statement shows the receipts and charges of the Municipal Pound in the town of Mangalore :—

No. 7.—Statement showing the Receipts and Disbursements of the Municipal Cattle Pounds in the District of South Canara for the Official Year 1877-78.

Name of Pound.	Opening Balance.	Collections.	Total.	Expenditure. Pay of Pound-keepers.	Construction and Repairs, &c., of Pounds.	Amount credited to Government Farm.	Amount credited to Municipal Pound.	Total.	Closing Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Mangalore .. 1876-77 ..	145 7 4	163 9 4	309 0 8	36	12 4 0	76 7 2	76 7 2	201 2 4	107 14 4
Mangalore .. 1877-78 ..	107 14 4	165 7 7	253 6 11	36	6 14 0	100 0 0	100 0 0	242 14 0	20 7 11
Increase ..	..	..	..	..	..	23 8 10	23 8 10	41 11 8	..
Decrease ..	37 9 0	8 1 9	45 10 9	..	5 6 0	..	..	..	87 6 5

24. Village Service Fund.—The Village Cess Act has not been extended to this district and the village establishment is maintained by fixed deductions made from the Land-revenue collections and credited to this fund.

25. The transactions of the year under report are shown in the following Statements Nos. 8 and 9 :—

No. 8.—Comparative Abstract of Receipts under Village Service Fund during the Official Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Deductions from Land Revenue	34,198	33,758	...	440

No. 9.—Comparative Abstract of Charges under Village Service Fund during the Official Year 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure by Rev. Dept. Allotment as finally sanctioned.	Current Year's Expenditure by Rev. Dept. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Payments to Village Officers..	30,375	..	35,291	4,916	..
Unadjusted Advances	40	..	190	150	..
Total ..	30,415	..	35,481	5,066	..
Net ..	..	..	..	5,066	..

26. The charges of the year as compared with those of 1876-77 show an increase of Rupees 4,916 (exclusive of unadjusted advances), which is due to the payment in the year under report of the previous year's arrears of salaries of village officers which had swelled the balance at the close of 1876-77.

27. Surplus Pound Fund.—The amount, Rupees 600, transferred from the Pound Fund was equally distributed between the Government Farm (Rupees 300) and the Local (Rupees 200) and Municipal (Rupees 100) Funds, leaving no balance.

28. The transactions of this fund are exhibited in the annexed Statements Nos. 10 and 11:—

No. 10.—Comparative Abstract of Receipts under Surplus Pound Fund during 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	153	600	447	...

No. 11.—Comparative Abstract of Charges under Surplus Pound Fund during 1877-78.

Items.	Expenditure of last Year.	Current Year's Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred to Government Farms ...	76	300	224	...
Do. do. to Local Funds	...	200	200	...
Do. do. to Municipality	77	100	23	...
Total ...	153	600	447	...
Net ...	...	...	447	...

29. The figures given in the enclosed statements tally with those in the accounts forwarded to the Accountant-General.

F. G. Freeman.

CALICUT, 30th May 1878.

No. 133.

From W. LOGAN, Esq., Collector of Malabar, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Special Local Fund Report of this district for the official year 1877-78 with the prescribed statements.

2. As directed in the marginally-noted orders of the Board, I beg to subjoin a statement exhibiting the transactions of the fund for the year 1876-77 under such of its heads as appertain to this district and to contrast them with the figures communicated by the Accountant-General:—

Proceedings, No. 1,967, dated 30th April 1877.
Do. „ 454 „ 16th May 1878.

Funds.	Balance at the beginning of the Year		Receipts		Total including Balance			Expenditure			Balance at the close of the Year	
	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	As per Accountant-General's Statement.	As per Report.	More. Less.	As per Accountant-General's Statement.	As per Report.	More. Less.	As per Accountant-General's Statement.	As per Report.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Jungle Conservancy Fund	...	...	4	...	4	...	...	...	...	...	4	...
Cattle Pound Fund.	533	533	3,198	3,198	3,731	3,731	...	3,033	3,033	...	698	698
Village Service Fund	34,520	34,520	98,589	98,589	1,33,109	1,33,109	...	86,569	86,569	...	46,540	46,540

3. It will be observed from the above that there is a perfect agreement between the figures mentioned in my report and those of the Accountant-General in all items but the Jungle Conservancy Fund, where a difference of Rupees 4 occurs, and which is explained as follows. In that year a sum of Rupees 4, being the sale proceeds of loppings from trees standing on Government waste lands in the Walluvanad Taluq, was for the first time credited to "Jungle Conservancy Fund," based on the instructions laid down in the Board's Proceedings, dated 31st May 1876, No. 1,429, and approved of by Government in their Order, No 1,112, of the 16th August following; but as no such fund was in existence in this district, I omitted making mention of it in my report. I shall in future, however, not fail to exhibit such receipts in my annual report.

4. The following is a statement representing the transactions of these funds for the past year:—

Items.	Balance brought forward.	Receipts.	Total.	Expenditure			Balance.
				By P. W. D.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	4 2 0	7 0 0	11 2 0	..	..	..	11 2 0
Pound Fund	698 5 11	3,241 6 4	3,942 12 3	..	3,773 14 10	3,773 14 10	168 13 5
Village Service Fund.	46,552 11 11	91,067 1 3	1,37,620 13 4	..	56,050 2 2	56,050 2 2	81,570 11 2
Surplus Pound Fund.	..	260 0 3	260 0 3	..	260 0 3	260 0 3	..
Total ...	47,242 3 10	94,678 8 0	1,41,920 11 10	..	60,084 1 3	60,084 1 3	81,656 10 7

5. It will be seen from the above that the year opened with a balance of Rupees 47,242-3-10, and that the receipts under all heads during the year amounted to Rupees 94,678-8-0, thus raising the aggregate revenue to Rupees 1,41,920-11-10. Against this there stands an expenditure of Rupees 60,264-1-3, leaving a balance of Rupees 81,656-10-7 at the close of the year.

6. A comparative abstract of the receipts and charges under each head of the fund for the last two years is appended, from which it will be perceived that the receipts and charges of the year fell below those of the preceding year by Rupees 9,012 and Rupees 1,237, respectively:—

Items.	Receipts				Expenditure			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	4 2 0	7 0 0	2 14 0	...	...	...	...	...
Pound Fund.	3,167 14 1	3,241 6 4	118 3 3	...	1,662 8 1	3,773 14 10	741 6 9	...
Village Service Fund.	98,589 1 3	91,067 1 3	...	7,522 15 0	57,050 2 11	56,050 2 2	...	819 0 9
Surplus Pound Fund.	1,800 14 0	260 0 3	...	1,539 13 9	1,539 13 9	260 0 3	...	1,279 13 9
Total ...	1,03,559 15 3	94,678 8 0	118 6 3	9,062 13 6	60,251 15 0	60,084 1 3	741 6 9	2,098 14 3
Net ...	...	...	...	9,012 7 3	...	...	...	1,237 7 3

7. Jungle Conservancy Fund.—The transactions under this fund are exhibited in the following statement, from which it will be observed that the receipts of the year amounted to the trifling sum of Rupees 7 against Rupees 4 of the previous year and consist solely of the sale proceeds of trees standing on Government waste:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Trees	4	7	3	...
Total ...	4	7	3	...

8. The charges under this head are *nil* for the year.

9. Pound Fund.—The receipts under Pound Fund during the year amounted to Rupees 3,241, and, added to the available balance of the previous year, aggregate Rupees 4,013, while the disbursements for the same period come to Rupees 3,774 and leave an unexpended balance of Rupees 239 at the close of the year.

10. The particulars of the transactions under this head for the year under report, compared with the figures of the preceding year, are embodied in the following two statements:—

Comparative Abstract of the Receipts under Pound Fund during the year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle	2,489	2,569	80	...
Sale Proceeds of do.	681	741	60	...
Recoveries, Advances, and unadjusted Expenditure	...	...	...	...
Miscellaneous Receipts	28	34	6	...
Total ...	3,198	3,344	146	...

Comparative Abstract of the Charges under Pound Fund during the year 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure				Total.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds	1,610	...	...	2,550	1,587	1,587	7	23
Charges for Construction and Repair of Pounds ...	717	...	...		1,927	1,927	1,210	...
Miscellaneous Charges								
Amount transferred to Surplus Pound Fund	705	...	...	450	260	260	...	445
Total ...	3,032	...	...	3,000	3,774	3,774	1,210	468
Net ...	...	...	...	...	...	...	742	...

11. From the above statement it will be seen that the receipts of the year show a small increase over those of the year preceding it, and that this occurs under the items of "Fines" and "Sale proceeds" of stray cattle. The variation is too trifling to call for special remark. Under charges the year's outlay is in excess of the previous year's actuals by Rupees 742, and this is particularly attributable to the fact that a much larger expenditure had been incurred during the year for the repair of existing pounds and for the erection of new ones at some of the localities where they were most needed. The wants of the district in this respect are still far from being fully supplied.

12. The information regarding the number of cattle pounds in existence during the year and those abolished, &c., will be furnished in a separate letter as soon as the necessary particulars reach me from my Divisional Officers.

13. There has been no alteration in the rate of remuneration allowed to pound-keepers in this district reported in paragraph 10 of my Special Funds Report* for 1876-77.

*Dated 26th May 1877, No. 133.

14. Village Service Fund.—The receipts under this head during the year amounted to Rupees 91,067, and, compared with those of the preceding year, result in a decrease of Rupees 7,522, which is due to the backwardness in the collections of revenue owing to the inability of the people to meet the demand caused partly by the unusual drought that prevailed during the previous year which seriously affected existing cultivation, and partly to the impoverished condition of the bulk of the people owing to the bare necessaries of life having been sold at famine rates. The receipts with the opening balance of the year amounted to Rupees 1,37,607, while

the charges come to Rupees 86,230, leaving an available balance of Rupees 51,377 at the close of the year. The expenditure will be found to be well within the sanctioned budget allotment, and, considered with reference to the previous year's actuals, shows a slight decrease of Rupees 339.

15. The details of receipts and expenditure under this fund for each of the past two years are exhibited in the following two comparative statements :—

Comparatives Abstract of the Receipts under Village Service Fund for 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Marahs	...	...	...	...
Fees, Cess under Act IV of 1865.	...	...	...	...
Miscellaneous	184	94	...	90
Village Service Fund	98,405	90,973	...	7,432
Total ...	98,589	91,067	...	7,522

Comparative Abstract of the Charges under Village Service Funds for the Official Year 1877-78.

Items.	Expenditure of Last Year.	Current Year's Expenditure						
		By P. W. D.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers...	83,500	...	...	84,200	84,200	84,200	400	...
Miscellaneous	2,723	...	...	2,024	2,024	2,024	...	699
Amount repaid to Special Funds, being expenditure or excess of available assets ...	...	...	...	...	...	...	...	...
Total ...	86,223	...	...	86,224	86,224	86,224	400	699
Net ...	...	...	...	...	...	...	...	339

16. Surplus Pound Fund.—Subjoined are two statements showing the receipts and charges of the year under Surplus Pound Fund compared with the transactions under that head in 1876-77 :—

Comparative Abstract of the Receipts under Surplus Pound Fund during the Year 1877-78.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	1,900	260	...	1,640
Miscellaneous	...	...	...	...
Total ...	1,900	260	...	1,640

Comparative Abstract of the Charges under Surplus Pound Fund during 1877-78.

Items.	Last Year's Expenditure.	Current Year's Expenditure					Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount transferred to Local Funds	335	...	...	400	120	120	...	215
Amount transferred to other Districts on account of Experimental Farm at Chinglepput	1,547	...	...	...	120	120	...	1,427
Amount transferred to Municipalities ...	19	...	...	50	20	20	2	...
Total ...	1,900	...	...	450	260	260	2	1,642
Net ...	...	...	...	...	...	...	1,640	...

17. The reason why the available funds were not equally distributed between Experimental Farms and Local and Municipal Funds has already been explained in a separate letter, No. 125, dated 17th May 1878.

18. It will be seen from the above that the contribution made to this fund during the year under report was comparatively small and is due to the fact that the Pound Fund could ill-afford to surrender larger sums of money when the want of cattle pounds in various parts of the district is still greatly felt.

Exd. G. Freeman.