

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 924

Dated 10 th November

[Despatch Abstract.]

Recording B.P. Submitting to Gov
report on the working of Cattle pounds
and on the operations of the Village
Service Fund for the official year

18.5-97

at

BLACK PATTERNS

Revenue (1897) Department.

CURRENT No. 82967

The Hon-ble C. J. C. C.

REVENUE DEPARTMENT

No. 9248/10th Nov. 1897

From The Board of Rev.
Land Rev.

Order (Recd)

6/11/97

Recorded

No. 312

W. J. M.

Dated 20-9-97

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SUBJECT.

Submitting report on the
working of Cattle Pounds
and on the operations of
the Village Service Fund
for the official year 1896-97

To the B. of Rev. (L.R.)
(P. 18-11-97)
3 Nov. 97

in round figures),
ams, advised to me in

BACK PAPERS.

G.O.	No.	Department.	Date.
	997		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

ANANTAPUR COLLECTOR'S OFFICE,

DATED ANANTAPUR, 26TH AUGUST 1897.

From R. H. SHIPLEY, Esq., Collector of Anantapur, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the administration of Special Funds of this district for the official year 1896-97.

2. Of the four funds constituting the Special Funds, there are only two funds in this district as noted below :—

- (1) Village Service Fund.
- (2) Pound Fund.

3. *Village Service Fund.*—The following statement shows the financial position of the Village Service Fund during the year under report as compared with the previous year :—

Years.	Receipts.	Charges.
1895-96	Rs. 1,33,598	Rs. 2,37,929
1896-97	Rs. 42,941	Rs. 1,66,262
	— 90,657	— 71,667

4. The receipts of this fund include the following items :—

- (i) Contribution from general revenues—
 - (a) Amount transferred from Land Revenue.
 - (b) Miscellaneous receipts.
- (ii) Contributions from ryots.
 - (a) Village-cess under Act IV of 1893.
 - (b) Miscellaneous receipts.

5. The total receipts during the year under report amounted to Rs. 42,941 against Rs. 1,33,598 in the previous year, showing a decrease of Rs. 90,657, which is due to the postponement of the collection of kists, owing to the adverse state of the season—*vide* Board's Proceedings, No. 295, Revenue Settlement, Land Records and Agriculture, dated 8th April 1897.

6. The total expenditure under the fund was Rs. 1,66,261 against Rs. 2,37,929 in the previous year. This large expenditure in 1895-96 was due to the disbursement of arrears pay to village servants sanctioned in Board's Proceedings, No. 266, dated 19th June 1894.

7. A sum of Rs. 2,701 was spent for the construction of 12 new chavadis and for the repair of four old ones during the year.

8. *Pound Fund.*—The following statement shows the financial state of the Pound Fund during the year under report as compared with that of the previous year :—

Year.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
1895-96	Rs. 12,836	Rs. 10,119	Rs. 22,955	Rs. 10,617	Rs. 12,438
1896-97	Rs. 12,438	Rs. 10,359	Rs. 22,797	Rs. 11,318	Rs. 11,479
Difference	..	+ 240	— 158	+ 801	..

9. The different heads of revenue under Pound Fund are —

- (a) Fines on stray cattle.
- (b) Sale-proceeds of impounded cattle.
- (c) Recovery of feeding charges.
- (d) Miscellaneous receipts.

10. The total receipts during the year amounted to Rs. 10,359 against Rs. 10,119 in the previous year. The increase of Rs. 240 is due to the opening of new pounds during the year.

11. The expenditure during the year amounted to Rs. 11,318 against Rupees 10,517 in the previous year, showing an increase of Rs. 801 due to the construction of new pounds during the current year.

12. *Condition of Pounds.*—Out of 242 pounds existing at the close of the year 1896-97, 203 pounds are in good repair, 178 have been provided both with feeding racks and water-troughs, 55 only water-troughs; 60 have substantial buildings and 157 possess shady trees. Arrangements have been made for roofing more pounds in the current year.

13. The statement of receipts and charges for 1896-97, together with the statements explaining the variations for the years 1895-96 and 1896-97, are appended.

NORTH ARCOT COLLECTOR'S OFFICE,

DATED CHITTOOR, 28TH AUGUST 1897.

Dis. No. 125-S.F.

From S. H. WYNNE, Esq., Collector of North Arcot, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to report on the operations of the Special Funds of this district for the official year 1896-97, together with the prescribed statement in Form No. 12, showing the details of the year's receipts and charges—*vide* Board's Proceedings No. 93 (Land Revenue), dated 9th March 1896.

2. The Special Funds in this district, under the control of the Board of Revenue, consist, as in the previous years, of the Pound and Village Service Funds.

3. The accompanying statement (Form No. 12) shows the financial condition of these funds.

4. *Cattle Pound Fund.*—The following is a classified abstract of the total receipts and charges under this head in the year as compared with those of the previous year:—

Items.	1895-96 as finally revised.	1896-97.	Increase or decrease.
<i>Receipts.</i>	RS.	RS.	RS.
1. Fines on stray cattle	17,790	17,597	— 193
2. Sale-proceeds of impounded cattle	656	556	— 101
3. Feeding charges	1,697	1,688	— 9
4. Miscellaneous	29	51	+ 22
Total	20,172	19,891	— 281
<i>Charges.</i>			
1. Cost of Presidency establishment and audit fees	82	59	— 23
2. Establishment in Collector's office	28	40	+ 12
3. Share of one-fourth extra cost of Local Audit establishment	9	8	— 1
4. Pay of Pound Gumastahs	908	923	+ 15
5. Construction and repair of pounds	5,889	7,372	+ 1,483
6. Commission to pound-keepers	8,688	8,659	— 29
7. Feeding charges	1,695	1,689	— 6
8. Miscellaneous	112	380	+ 268
9. Contribution to Agricultural Services	1,000	1,000	—
Total	18,411	20,130	+ 1,719

5. It will be seen from the above abstract that the receipts of the year amounted to Rs. 19,891 against Rs. 20,172 in the previous year. The net decrease of Rs. 281 is the result of a decrease of (1) Rs. 193 under "Fines on stray cattle," (2) Rs. 101 under "Sale-proceeds of impounded cattle" and (3) Rs. 9 under "Feeding charges," and of an increase of Rs. 22 under "Miscellaneous receipts".

(a) The decrease of Rs. 193 under "Fines on stray cattle" is due to the decrease in the extent of cultivation, owing to the unfavourable character of the season, and to the consequent decrease in the number of cases of trespass by cattle on cultivated lands. The facilities afforded to ryots for grazing their cattle in reserved forests with permits, having been taken advantage of to a great extent, also account for the decrease in the number of cattle impounded.

(b) The decrease of Rs. 101 under "Sale-proceeds of impounded cattle" is due to the fact that there was a comparatively less number of cases of unclaimed cattle sold during the year under report than in the previous year.

(c) The increase of Rs. 22 under "Miscellaneous" was due to the quantity of old materials sold in pounds having been larger than in the previous year.

6. The head of charges is composed of the gross increase of Rs. 1,778 under the minor heads (1) "Establishment in Collector's office," (2) "Pay of pound gumastahs," (3) "Construction and repair of pounds" and (4) "Miscellaneous," counteracted by the decrease of Rs. 59 under the heads (1) "Cost of Presidency establishment and audit fees," (2) "Share of one-fourth extra cost of Local Audit establishment," (3) "Commission to pound-keepers" and (4) "Feeding charges".

(a) The increase of Rs. 12 in the establishment charges in the Collector's office and of Rs. 15 in the pay of pound gumastahs is due to the fact that 7 per cent. debited in 1895-96.

(b) The increase of Rs. 1,483 under "Construction and repair of pounds" is due to a larger number of pounds having been constructed and repaired in this year than in the previous year.

(c) The increase of Rs. 263 under "Miscellaneous" is due to the increase under (1) "Refunds," (2) "Stationery" and (3) "Printing charges".

(d) A charge of Rs. 59-8-2 has been incurred for the first time in the year under report on account of establishment and management of the hospital pounds Kangundi division, with reference to Government notifications, No. 109, dated 16th March 1896, and No. 73, dated 4th February 1897, published in pages 312 and 209 of the *Fort St. George Gazette*, dated 10th March 1896 and 16th February 1897, respectively.

(e) The decrease of Rs. 23 under "Presidency establishment and audit fees" is due to the fact that the expenditure for 1895-96 had been based on the receipts of 1893-94, while that for 1896-97 was based on the receipts of 1894-95.

(f) The decrease of Rs. 20 and Rs. 6 under "Commission to pound-keepers" and "Feeding charges," respectively, is accounted for by the decrease in the receipts under the heads of "Fines on stray cattle" and "Feeding charges."

7. The subjoined statement shows the variation in the number of pounds:—

Name of taluk and division.	Number of pounds.			
	At the end of 1895-96.	Abolished in 1896-97.	Newly opened in 1896-97.	At the end of 1896-97.
1. Chittoor	43	..	4	47
2. Chendrasiri	38	..	10	48
3. Palmaner	21	..	1	22
4. Gudiyattam	40	..	8	48
5. Vellore	37	..	..	37
6. Palur	67	..	..	67
7. Wandiwash	65	..	3	68
8. Arcot	63	..	4	67
9. Walajah	58	..	5	63
10. Puttur	23	..	..	23
11. Kalahasti	29	..	7	36
12. Punganur	30	..	2	32
13. Venkatagirikota	17	..	2	19
14. Kangundi	31	..	..	31
15. Arni	22	..	1	23
16. Tiruttani	31	1	4	34
Total ..	615	1	51	665

It will be seen from the above statement that there were 615 pounds at the beginning of the year under report, one of which was abolished during the year, and that 51 new pounds were opened in the year, against 1 and 38, respectively, in the previous year (1895-96). The number of pounds at the close of the year was 665, showing a net increase of 50 pounds over that of the previous year.

8. The report on the condition of pounds will be furnished in the triennial report for the year ending 1897-98—vide paragraph 8 (1) of Board's Proceedings, No. 675, dated 27th November 1893.

9. *Village Service Fund*.—The receipts under the Village Service Fund for proprietary estates having been ordered to be recorded separately in the monthly statement of receipts and charges submitted in Form No. 12 to Board, in Board's Proceedings, No. 1103 (Land Revenue), Routine, dated 20th April 1896, the transactions relating to Ryotwari and Proprietary Estates Village Service Funds have also been dealt with accordingly in this report.

10. *Ryotwari Village Service Fund*.—The following is a classified abstract of the receipts and charges under this head in the year under report as compared with those of the previous year:—

Items.	1895-96 as finally revised.	1896-97.	Increase or decrease.
<i>Receipts.</i>			
1. Government contribution	Rs. 1,28,247	Rs. 95,378	Rs. — 32,869
2. Miscellaneous	20	34	+ 14
3. Village-cess under Act IV of 1893	1,28,247	95,412	— 32,835
4. Miscellaneous	..	..	..
Total ..	2,56,514	1,90,824	— 65,690
<i>Charges.</i>			
1. Payments to village officers	3,00,179	3,05,873	+ 5,694
2. Establishment in Taluk office	1,537	1,563	+ 26
3. Do. in Collector's office	614	590	— 24
4. Share of one-fourth extra cost of Local Audit establishment	128	115	— 13
5. Presidency establishment and audit fees	249	578	+ 329
6. Construction and repair of chavadis	2,395	3,774	+ 1,379
7. Miscellaneous	1,801	1,988	+ 187
Total ..	3,06,903	3,14,481	+ 7,578

11. From the above abstract it will be seen that there has been a net decrease of Rs. 65,690 in the receipts as compared with the previous year.

(a) The decrease under Government contribution and village-cess is due to the following causes:—

(1) Postponement of kists in north Palur taluks owing to the unfavourable character of the season.

(2) Bad collection in the year owing to the unfavourable character of the season.

(3) Reduction in the rate of village-cess from 9 to 8 pies in the rupee as per Board's Proceedings, No. 21 (Land Revenue), dated 15th January 1896.

(b) The increase under "Miscellaneous" is due to the quantity of old materials of village chavadis sold in this year having been greater than in the previous year.

12. The total amount of charges under Ryotwari Village Service Fund for 1895-96, as given in the above statement, agrees with that given in Board's Proceedings, No. 10, dated 8th January 1897, but varies from the figure adopted by the Board in the financial statement embodied in Board's Proceedings, No. 319 (Land Revenue), Press, dated 24th August 1896. The variation, as directed in paragraph 2 of Board's Proceedings, No. 10, dated 8th January 1897, is explained as follows:—

(a) The figure, Rs. 3,15,523 shown against this district in the above financial statement embodied in Board's Proceedings, No. 319 (Land Revenue), Press, dated 24th August 1896, appears to be a mistake in print for Rs. 3,05,523, which was the figure given by me in the revised statement sent to Board on 7th July 1896 in reply to Board's Proceedings, No. 208 (Land Revenue), dated 11th June 1896. Adding to the above the sum of Rs. 1,380, which is the cost of stationery articles supplied to village officers during 1895-96 and adjusted to Village Service Fund, as reported in my letter, D's. No. 96-S.F., dated 22nd September 1896, the total charge for 1895-96 comes up to Rs. 3,06,903, which has been shown in this report.

13. The increase of Rs. 7,578 under the head of charges is the result of the gross increase of Rs. 7,615 under the minor heads (1) "Payments to village officers," (2) "Establishment in Taluk offices," (3) "Presidency establishment and audit fees,"

(4) "Construction and repair of chavadis" and (5) "Miscellaneous," counter-balanced by the decrease of Rs. 37 under the minor heads (1) "Establishment in Collector's office" and (2) "Share of one-fourth extra cost of Local Audit establishment."

(a) The increase of Rs. 5,694 under "Payments to village officers" is due to the prompt payments of their current salaries with reference to the stringent orders issued on the subject, from time to time, and the arrear payments of the previous year made to them.

(b) The increase of Rs. 329 under "Establishment and audit fees" is due to the fact that the expenditure for 1895-96 had been based on the receipts of 1893-94, while that of 1896-97 was based on the receipts of 1894-95.

(c) The reason for the increase of Rs. 1,379 under "Construction and repair of chavadis" is the same as that given for construction and repair of pounds.

(d) The increase of Rs. 187 under "Miscellaneous" is due to the charges incurred on account of the printing of Special Fund forms and cost of stationery supplied to village officers having been greater than in the previous year.

(e) The increase of Rs. 26 under "Establishment in Taluk offices" is due to the fact that the Special Fund clerks of Wálájáh and Pólúr taluks were paid their salaries from June 1896 at the increased rate of Rs. 15 per mensem sanctioned in Government Order, Mis. No. 2157, dated 4th June 1896, embodied in Board's Proceedings, No. 217, dated 10th June 1896, whereas in the previous year they had been paid at the old rate of Rs. 10 only.

(f) The decrease of Rs. 24 and Rs. 13 under "Establishment in Collector's office" and "Share of one-fourth extra cost of Local Audit establishment," respectively, is due to the fact that 93 per cent. of their salaries has been debited to Village Service Fund in 1896-97 against 95½ per cent. debited in 1895-96.

14. *Proprietary Estates' Village Service Fund.*—The subjoined statement shows the financial transactions of this fund during the year under report:—

Items.	For 1895-96 as finally revised.	For 1896-97.	Increase or Decrease.
<i>Receipts.</i>	RS.	RS.	RS.
Revenue from village service ináms	11,253	9,974	— 1,279
<i>Charges.</i>			
Payments to village heads and watchmen ..	9,219	9,466	+ 247

15. It will be seen from the above statement that the receipts and charges amounted to Rs. 9,974 and 9,466, respectively, in the year against Rs. 11,253 and Rs. 9,219 in the previous year.

(a) The decrease of Rs. 1,279 under Receipts is due to the postponement of collection of kists of quit-rent on kattubadi ináms in the Kallúr and Pulicherla pálaiyams owing to the unfavourable state of the season.

(b) The increase of Rs. 247 under Charges is due to the prompt payment of current salaries of the taliaris employed in the estates concerned, besides the arrear payments of the previous year made to them.

Exd. Md. Pahlavan.

SOUTH ARCOT COLLECTOR'S OFFICE,

DATED TINDIVANAM, 26TH AUGUST 1897.

No. 592-Acct.

From A. E. CASTLESTUART STUART, Esq., Collector of South Arcot, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the administration of the Special Funds for the official year 1896-97 and to append a statement (in Form No. 12) showing the fiscal condition of the funds during the year in this district.

2. *Pound Fund.*—The year opened with a balance of Rs. 5,180-8-8 against Rs. 3,963-14-6 in the previous year. The balance of Rs. 5,180-8-8 first adopted was subsequently raised by Rs. 1-6-0 which sum represented the amount realized during 1895-96 on account of the sale-proceeds of a tamarind tree in the compound of a pound. This amount was wrongly credited to "Land Revenue-Miscellaneous," instead of to "Pound Fund," and the error having been pointed out by the Assistant Inspector of Local Fund Accounts in 1896-97, the balance was raised under instructions from the Accountant-General. The latter officer has included the amount in the receipts of the year—vide preliminary statement of receipts and charges enclosed in Board's Proceedings, No. 187, Land Revenue, dated 1st June 1897.

3. The following is a classified abstract of receipts and charges as compared with those of the previous year:—

	1895-96.	1896-97.	Decrease.
<i>Receipts.</i>	RS. A. P.	RS. A. P.	RS. A. P.
(1) Fines on stray cattle impounded	23,134 6 6	21,701 8 0	1,432 14 6
(2) Sale-proceeds of impounded cattle	1,572 3 10	1,396 13 6	175 6 4
(3) Footing charges	1,246 1 7	1,151 7 1	94 10 6
(4) Miscellaneous	187 6 4	56 7 8	130 14 8
Total ..	26,140 2 3	24,306 4 3	..

The decrease under fines is partly attributable to the increased publicity of the Forest rules in rural tracts and to greater care on the part of the ryots to prevent their cattle from trespassing for the purpose of grazing.

The decrease in the next two items is the result of the decrease in the first item.

The decrease under "miscellaneous" is due to there being no old materials for sale as in the previous year, and to the small income in the sale of cattle manure.

	1895-96.			1896-97.			Increase or decrease.						
Charges.				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
(i)	Collector's establishment including contribution to Audit clerk			32	0	0	41	1	6	+	9	1	6
(ii)	Pound gumastahs			72	14	8	89	11	0	+	16	12	4
(iii)	Pound-keepers' commission			9,706	1	11	9,324	12	0	—	381	6	11
(iv)	Construction and repairs			6,550	12	11	6,671	7	5	+	120	10	6
(v)	Presidency establishment			96	0	0	72	0	0	—	24	0	0
(vi)	Travelling allowance			3	1	2	3	1	8	+	0	0	6
(vii)	Feeding charges			1,243	13	7	1,151	7	1	—	92	6	6
(viii)	Refunds			20	13	0	13	0	0	—	7	13	0
(ix)	Contribution to Agricultural Services			7,008	7	2	8,019	1	4	+	1,010	10	2
(x)	Stationery			5	2	0	18	2	6	+	13	0	6
(xi)	Printing charges			151	2	9	89	0	2	—	62	2	7
(xii)	Sundries			33	2	11	19	6	5	—	13	12	6
Total ..				24,923	8	1	25,512	3	1	..			

The increased expenditure under item (i) is due to increase in the ratio (from 8 to 11 pies in the rupee) of the Pound Fund receipts to the other Special Fund receipts.

In item (ii) the increase is due to the salaries of the pound gumastahs having been raised from Rs. 12 to Rs. 15 a month in some cases under Government Order, No. 2157, Revenue, dated 4th June 1896, communicated in Board's Proceedings, No. 217, dated 16th June 1896.

The decrease under item (iii) is due to the decrease in the receipts under "fines."

The increase under item (iv) is due to prompt execution of works by the Tahsildars and payment within the year.

The decrease under item (vii) is due to a small number of cattle having been impounded during the year.

The increase under item (ix) is due to the timely adjustment of the balances at the end of each quarter.

The increase under item (x) is due to the additional supply of materials, paper, &c.

Details of sundries are given below :—

	Rs.	A.	P.
Carriage of forms, stationery, &c.	3	14	3
Assessment	7	5	10
Binding and dufter cloth	8	2	4
Total ..	19	6	5

5. The subjoined statement shows the progress made during the year in the number of pounds :—

Taluk.	Number at the end of 1895-96.	Number opened in 1896-97.	Number abolished in 1896-97.	Number at the end of 1896-97.
Tindivanam	74	..	..	74
Tiruvannamalai	57	..	..	57
Villupuram	54	1	..	55
Chidambaram	38	1	..	39
Vriddhachalam	53	..	..	53
Tirukkóyilúr	78	1	..	79
Kallakurchi	58	1	..	59
Cuddalore	47	3	..	50
Total ..	489	7	..	496

The following is the classified abstract of receipts and expenditure under Village Service Fund during the year under report as compared with those of the previous year :—

				1895-96.			1896-97.			Increase or decrease.			
<i>Receipts.</i>				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
(e)	Government contribution from Land Revenue	..	..	2,08,861	8	3	1,92,883	13	11	..			
(f)	Miscellaneous..	..	..	..	..	..	* 1	14	5	..			
(g)	Contribution from ryots—village-cess	..	..	2,08,941	8	3	1,92,885	12	4	..			
(h)	Miscellaneous..	..	..	54	5	9	..	..	..	..			
Total				..	..	..	4,17,847	6	3	385,771	8	8	
<i>Expenditure.</i>				..	..	..	..	..	..	..	..	..	
(xiii)	Payment to village establishment	..	..	4,40,962	14	9	4,40,255	12	1	—	707	2	8
(xiv)	Establishment in Taluk offices	..	..	1,677	1	4	1,590	5	0	—	86	12	4
(xv)	“ in Collector's office	..	..	603	12	0	596	5	6	—	7	6	8
(xvi)	Contribution to Local Audit clerk	..	..	134	4	0	132	9	0	—	1	11	0
(xvii)	Presidency establishment	..	..	458	0	0	865	0	0	+	407	0	0
(xviii)	Travelling allowance	..	..	39	11	10	51	9	11	+	11	14	1
(xix)	Construction and repair	..	..	774	8	0	309	0	0	—	465	8	0
(xx)	Stationery charges	..	..	343	6	11	628	14	9	+	285	7	10
(xxi)	Printing charges	..	..	60	14	2	65	9	8	+	4	11	6
(xxii)	Sundries	..	..	28	14	7	69	6	8	+	40	8	1
(xxiii)	Refunds and drawbacks	..	..	1	1	7	..	..	..	—	1	1	7
Total				..	..	..	4,45,084	9	2	4,44,564	8	7	..

* This was credited to "miscellaneous" as per memorandum of alteration, dated 27th March 1897.

The large decrease under receipts is due to the reduction of village-cess from 9 to 8 pies in the rupee, and also to the general fall of revenue from the ryotwari lands during the year under report owing to the unfavourable character of the season.

The slight decrease in the amount of salary paid to village establishment is due to the temporary withholding of the salary of karnams, who had neglected to do their plotting work, for payment after its completion. All balances were paid before the end of the official year.

In item 2 the increase is due to the salaries of the pound gumastahs having been raised from Rs. 12 to Rs. 15 a month in some cases under Government Order, No. 2157, Revenue, dated 4th June 1896, communicated in Board's Proceedings, No. 217, dated 16th June 1896.

The decrease under "construction and repairs" is due to a small number of buildings having been constructed and repaired during the year under report.

Out of Rs. 628-14-9 debited to stationery charges, Rs. 220-7-0 belonging to the previous year was adjusted during the year. A difference of Rs. 335-4-7 between the total in the Accountant-General's final statement and the total charges of the year as shown above is due to the adjustment of stationery charges under Village Service Fund being made subsequent to receipt of the final statement from the Accountant-General. Details under sundry charges are as given below :—

	Rs.	A.	P.
Carriage of forms and stationery	46	9	3
Assessment	5	1	3
Binding, dufter cloth, &c.	17	12	2
Total ..	69	6	8

6. The following discrepancy between the Accountant-General's figures communicated in Board's Proceedings, No. 10, dated 8th January 1897, and the figures of

the administration re- 1895-96 are explained below as required in the above Board's Proceedings:—

	RS.	A.	P.
Total receipts under Village Service Fund according to Board's Proceedings, No. 19, dated 8th January 1897 ...	4,17,847	6	3
According to administration report ...	4,22,368	6	3
Difference ...	4,521	0	0

A sum of Rs. 4,611 was erroneously included in the final alteration memorandum for 1895-96 submitted to the Accountant-General and was also wrongly shown under Government assignments in the statement of receipts and charges of the Special Fund account for March 1896. This sum having already been adjusted to that head in 1894-95, the exclusion of this amount from the accounts of 1895-96 was asked for (vide this office letter, Dis. Acct. No. 628 to the Board, dated 3rd September 1896). Thus arose a double adjustment and the difference of Rs. 90 between this amount (Rs. 4,611) doubly adjusted, and the difference between Accountant-General's final statement and administration report (Rs. 4,521) was due to an omission in this office to include in the administration report for 1895-96 Rs. 90 proposed to be transferred from Land Revenue to village-cess in the final alteration memorandum for 1895-96.

	RS.	A.	P.
As per administration report ...	4,22,368	6	3
Deduct ...	4,611	0	0
	4,17,757	6	3
	90	0	0
Add ...	4,17,847	6	3
Accountant-General's figure ...	4,44,863	0	7
Total expenditure as per administration report ...	4,45,084	9	2
Total expenditure as per Accountant-General's final statement ...			
Difference ...	221	8	7

7. Of this difference Rs. 220-7-0 were stationery charges subsequently adjusted by the Accountant-General and communicated by him after submission of the administration report for 1895-96, and Rs. 1-1-7 were refunds and drawbacks proposed in the final memorandum of alteration for 1895-96, but omitted to be included in the administration report.

BELLARY COLLECTOR'S OFFICE,

DATED BELLARY, 19TH AUGUST 1897.

Dis. No. 118.

From H. A. STUART, Esq., Collector of Bellary, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the administration of the Special Local Funds of this district for the year 1896-97. They comprise (a) Cattle Pound Fund, and (b) Village Service Fund.

CATTLE POUND FUND.

2. The following statement compares the actuals of 1896-97 with those of 1895-96:—

Receipts.				Charges.			
Items.	Actuals of 1895-96.	Actuals of 1896-97.	Difference.	Items.	Actuals of 1895-96.	Actuals of 1896-97.	Difference.
1. Fines on stray cattle.	Rs. 12,017	Rs. 10,889	Rs. 1,128	1. Establishment ..	Rs. 6,225	Rs. 6,028	Rs. 197
2. Sale-proceeds of impounded cattle.	2,741	2,913	+ 172	2. Construction and repair of pounds.	1,737	1,676	61
3. Feeding charges ..	3,590	3,980	+ 390	3. Refunds ..	6	6	0
4. Miscellaneous ..	63	60	- 3	4. Contribution to agricultural services.	8,000	6,000	- 2,000
				5. Presidency establishment.	74	55	19
				6. Feeding charges ..	3,591	3,986	+ 395
				7. Miscellaneous ..	108	56	52
Total ..	18,411	17,842	- 569	Total ..	19,741	17,801	- 1,940

3. Receipts.—Compared with the figures for the previous year the figures for 1896-97 show a net decrease of Rs. 569, which is mainly due to the small number of cattle impounded owing to the unfavourable character of the season.

The miscellaneous receipts consist of—

	RS.	A.	P.
1. Sale-proceeds of manure ...	21	8	0
2. Do. of old materials of pounds ...	38	10	3
	60	2	3

4. Expenditure.—Under this there is on the whole a decrease of Rs. 1,940. It is mainly due to the decrease under (item No. 4) contribution to Agricultural Services.

5. The amount sanctioned for the repair and construction of pounds on estimates was Rs. 1,818, but the expenditure fell short of it by Rs. 142. This is due to the non-execution of a few works within the official year.

larges of the year un...

9. Expenditure.—The subjoined statement report as compared with those of the previous year:—

No.	Items.	Actuals of 1895-96.			Actuals of 1896-97.			Difference.	
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A. P.
1	Payments to village officers ..	1,84,931	14	1	1,82,456	12	7	—	2,475 1 6
2	Do. to Ghât and Lambâdi taliairis.	6,129	4	6	6,397	3	1	+	1,267 14 7
3	Construction and repair of chavadis.	606	0	0	989	2	8	+	383 2 8
4	Establishment at the Presidency Collector's office.	493	0	0	473	0	0	—	20 0 0
5	Do. Taluk offices.	559	10	4	538	13	1	—	20 13 8
6	Refunds ..	2,065	2	5	1,573	15	9	—	491 2 8
7	Miscellaneous ..	44	0	0	423	13	7	+	44 0 0
8	Total ..	379	1	1	423	13	7	+	44 12 6
		1,94,208	0	5	1,92,852	12	9	—	1,355 3 8

The variations under the principal items are explained below:—
 The decrease under item No. 1 is due to savings and to the arrears of salaries not disbursed within the year. The increase under item No. 2 is due to the entertainment of 85 temporary ghât taliaris from December 1896 as per Government Order, Mis. No. 4943, dated 4th December 1896, communicated with Board's Proceedings, Mis. No. 5440 (Land Revenue), dated 8th December 1896.
 Sanction was accorded for the repair and construction of chavadis in eleven villages and the works were taken up and completed within the year. Hence the increase under item No. 3. The decrease under item No. 6 is mainly due to the adjustment, in 1895-96, of arrear pensionary contributions for 1892-93 and 1893-94 for Taluk Special Fund clerks. The variations in the other items are small and call for no special remarks.
 10. A revised statement in form No. 12 showing the receipts and charges of the year under report for the two funds is herewith submitted.

6. The following particulars of expenditure under this head in each taluk:—

Taluks.	Construction of new pounds.		Addition to existing pounds.		Petty repairs.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
1. Bellary ..	..	Rs. A. P.	..	Rs. A. P.	47	Rs. A. P.	47	Rs. A. P.
2. Rayadrug ..	..	..	..	..	3	160 4 10	3	160 4 10
3. Adoni ..	..	..	..	..	5	168 0 9	5	168 0 9
4. Alûr ..	..	..	6	311 4 0	5	562 13 1	5	562 13 1
5. Hospet ..	..	..	..	..	3	37 6 7	11	348 10 7
6. Hadagalli ..	..	..	..	..	3	60 7 2	3	60 7 2
7. Harpanahalli ..	..	..	..	..	2	77 0 0	2	77 0 0
8. Kudligi ..	4	288 0 0	..	..	3	10 14 6	7	298 14 6
Total ..	4	288 0 0	6	311 4 0	68	1,076 14 11	78	1,676 2 11

7. There were 334 pounds at the close of 1895-96; three were opened during the year. The aggregate number at the close of 1896-97 was therefore 337, distributed as shown below:—

Taluks.	Number of pounds at the end of 1895-96.	Number of pounds abolished in 1896-97.	Number of pounds opened in 1896-97.	Number of pounds existing at the close of 1896-97.
Bellary ..	53	..	..	53
Rayadrug ..	22	..	..	22
Adoni ..	54	..	..	54
Alûr ..	48	..	..	48
Hospet ..	34	..	..	34
Hadagalli ..	34	..	..	34
Harpanahalli ..	54	..	..	54
Kudligi ..	35	..	3	38
Total ..	334	..	3	337

VILLAGE SERVICE FUND.

8. Receipts.—The figures for 1895-96 and 1896-97 are given below:—

No.	Items.	Actuals of 1895-96.			Actuals of 1896-97.			Difference.	
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A. P.
1	Contribution from general revenues—	95,247	0	0	49,811	8	0	—	45,435 8 0
	(a) Amount transferred from Land Revenue.	16	12	2	6	12	0	—	10 0 2
	(b) Miscellaneous receipts..	93,832	6	9	49,762	0	0	—	44,070 6 9
2	Contribution from ryots—	..	..	..	56	4	0	+	56 4 0
	(a) Village-cess under Act IV of 1893.	..	..	..	..	..	..	..	..
	(b) Miscellaneous receipts..	..	..	..	..	..	..	..	..
	Total ..	1,89,096	2	11	99,636	8	0	—	89,459 10 11

The receipts thus show a net decrease of Rs. 89,460. This is due to the suspension of the collections of land revenue until orders on the proposals for remission were received. The village-cess might have been collected independently, but that course would have entailed confusion and much additional work. Now that the demand of each village has been settled, there should be no difficulty in collecting the cess in full in most cases.

Ed A. F. Eccleston.

the cost of stationery supplied to village...
 General's memorandum quoted above.
 the cost of Pound Fund...

SOUTH CANARA COLLECTOR'S OFFICE,
DATED MANGALORE, 12th August 1897.

Dis. No. 1152-Eng.

From F. A. NICHOLSON, Esq, Acting Collector of South Canara, to the Secretary
to the Commissioners of Land Revenue, Madras.

I have the honour to submit the usual annual report on the operations of the
Special Funds (Cattle Pound and Village Service Funds) for 1896-97.

2. *Cattle Pound Fund*.—The following statement shows the financial condition of
this fund during the year :—

District.	Balance on 1st April 1896.	Receipts.					Total receipts (column 2 + column 7).
		Cattle trespass fines.	Sale- proceeds of impounded cattle.	Feeding charges recovered.	Miscel- laneous.	Total.	
1	2	3	4	5	6	7	8
South Canara	Rs. 328	Rs. 2,165	Rs. 406	Rs. 374	Rs. 27	Rs. 2,972	Rs. 3,300

District.	Charges.					Total charges (column 12 + column 13).	Balance on 31st March 1897 (column 8 — column 14).
	Establish- ment.	Construc- tion and repair of pounds.	Miscel- laneous.	Total.	Contri- bution to agricul- tural services.		
	9	10	11	12	13	14	15
South Canara	Rs. 1,113	Rs. 214	Rs. 925	Rs. 2,252	Rs. 700	Rs. 2,952	Rs. 348

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The figures in this statement have been compared with those of the Accountant-General communicated in Board's Proceedings, No. 187, dated 1st June 1897, and the difference observable between them is accounted for below:—

Total receipts as per Accountant-General's statement	Rs. A. P.
	3,301 1 6
Deduct—	
Fines imposed on pound-keepers expunged	1 0 0
Total ..	3,300 1 6
Total charges as per Accountant-General's statement	2,936 6 9
Add—	
Cost of stationery supplied to Pound Fund during 1896-97 adjusted as per Accountant-General's No. 76-B.G.P., dated 3rd August 1897	17 13 3
	2,954 4 0
Deduct—	
Excess debit in the Treasury account for June 1896	0 13 9
Do. do. for March 1897	0 3 10
Fines expunged	1 0 0
Total ..	2,952 2 5

3. The following is a classified abstract of the total receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
Receipts.	Rs.	Rs.	Rs.	
1. Fines on stray cattle	2,690	2,165	+ 75	These are fluctuating items. The increase seems mostly due to a better check over cattle trespass in reserved blocks by forest guards. The increase is owing to the sale-proceeds of old materials of a pound, Rs. 25-2-0.
2. Sale-proceeds of impounded cattle	357	406	+ 49	
3. Feeding charges recovered	361	374	+ 13	
4. Miscellaneous	12	27	+ 15	
Total ..	2,820	2,972	+ 152	
Charges.				
5. Establishment	1,304	1,113	- 191	The decrease is mostly due to an amount of Rupees 172-7-3 paid to pound-keepers on account of accommodation for cattle impounded in private pounds having been included in the amount shown against "miscellaneous," as these charges, which were hitherto shown against this head, are now being treated by the Accountant-General as "rents" in the Treasury accounts.
6. Construction and repair of pounds.	358	214	- 139	No new pounds were constructed, nor any special repairs to the existing pounds executed during the year under report. Hence the decrease.
7. Miscellaneous (hire of pounds, feeding charges, stationery, printing, travelling allowances, &c.)	385	925	+ 540	The increase is due to adjustments on account of cost of stationery and printing ordered by the Accountant-General being more in 1896-97 than in 1895-96 by Rs. 346-4-3, as well as to the amount of Rs. 172-7-3 paid to pound-keepers on account of hire of pounds having been shown against this head instead of against item 5 in the year under report.
Total ..	2,042	2,252	+ 210	
8. Contribution to Agricultural Services	886	700	- 186	
Grand Total of charges ..	2,928	2,952	+ 24	

4. The subjoined statement shows the progress made during the year in the number of pounds:—

District.	Number of pounds			
	At the end of 1895-96.	Abolished in 1896-97.	Opened in 1896-97.	At the end of 1896-97.
S. uth Canara	831	75	3	759

Of the existing pounds only 235 had year, and some of these had them only once. The remaining 524 have had no transactions for a series of years; this is due to causes stated in the last report. Applications have been received from Tahsildars for closing most of the unused pounds, and the matter is being enquired into.

5. *Village Service Fund.*—The following is a classified abstract of the total receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
Receipts.	Rs.	Rs.	Rs.	
1. Amount transferred from Land Revenue.	66,395	64,216	- 2,179	The decrease is attributable to the decrease under village-cess collections. Fines imposed on village officers and recovered in cash have been deducted from charges in 1896-97 as per Board's Proceedings, No. 127, dated 21st April 1897. Hence the decrease.
2. Miscellaneous receipts ..	43	..	- 43	
3. Village-cess under Act IV of 1893.	66,887	64,216	- 2,171	This decrease is owing to the rate of cess having been reduced to 8 pies in the rupee from 10 in 1895-96.
Total ..	(a) 1,32,825	(c) 1,28,432	- 4,393	
Charges.				
4. Establishment	1,645	1,873	+ 228	The increase is owing to the rate of apportionment of the cost to this fund being higher in 1896-97 than in 1895-96 by Rs. 1-10.
5. Payments to village officers..	77,017	89,520	+ 12,503	The increase is due to the increase in the rate of salary of the Ugranis from Rs. 8 to Rs. 4 from the beginning of 1896-97, to the cost of temporary assistant Shanbagues entertained for revenue work in lieu of the permanent incumbents deputed to settlement duty being also debited to Village Service Fund, as well as to arrears payments.
6. Miscellaneous (stationery, printing, travelling allowance, &c.)	195	154	- 41	
Total ..	(b) 78,857	(d) 91,547	+ 12,690	

- (a) The difference of Rs. 1 between the Accountant-General's figures communicated in Board's Proceedings, No. 10, dated 8th January 1897, and those adopted in Board's Proceedings, No. 319, dated 24th August 1896, is apparently due to rounding off of figures against item 3.
- (b) The increase of Rs. 97 in the Accountant-General's figures is due to cost of stationery supplied to the Village Service Fund during 1895-96 by the Superintendent of Stationery, Madras, having since been adjusted to the debit of item 6 as per Accountant-General's memorandum, No. 336-B.G.P., dated 28th August 1896.

(c) Total receipts as per Accountant-General's statement communicated in Board's Proceedings, No. 187, dated 1st June 1897	Rs. A. P.
	1,27,213 14 10
Add—	
Adjustment as per Accountant-General's memorandum, No. 66-F.A.-Acx., dated 10th July 1897	1,235 9 2
	1,28,450 8 0
Deduct—	
Adjustment as per Accountant-General's memorandum, No. 67-F.A.-Acx., dated 10th July 1897	18 9 6
Net ..	1,28,431 14 6
(d) Total charges as per Accountant-General's statement communicated in Board's Proceedings, No. 187, dated 1st June 1897	91,594 2 1
Add—	
Adjustment as per Accountant-General's memorandum, No. 76-B.G.P., dated 3rd August 1897	17 1 9
	91,611 3 10

Deduct—	
Adjustment as per Accountant-General's memorandum, No. 60-F.A.-Acx., dated 15th June 1897	11 4 8
Adjustment as per Accountant-General's memorandum, No. 68-F.A.-Acx., dated 10th July 1897	53 2 0
Net ..	64 6 8
	91,546 13 2

Exd A F. Eccleston.

the cost of stationery supplied to village munsifs and karnams, advised to me in the memorandum quoted above.

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CHINGLEPUT COLLECTOR'S OFFICE,
DATED SAIDAPET, 16th August 1897.

Dis. No. 78-S.F.

From J. A. CUMMING, Esq., Acting Collector of Chingleput, to the Secretary to
the Commissioners of Land Revenue, Madras.

I have the honour to report on the operations of Special Funds (Cattle Pound
Fund and Village Service Fund) during the year 1896-97 in the district of
Chingleput.

2. *Cattle Pound Fund*.—The receipts and charges of the fund are detailed on
page 1 of the accompanying statement in form No. 12. It will be seen therefrom
that the year opened with a balance of Rs. 10,840-9-4 which added to the receipts of
the year, viz., Rs. 14,208-4-6, raised the total assets to Rs. 25,048-13-10. Deducting
therefrom Rs. 14,656-4-1, the expenditure incurred during the year, the closing
balance on the 31st March 1897 was Rs. 10,392-9-9.

3. The following classified abstract compares the receipts and charges of the
fund with those of the previous year :—

Items.	1896-96.	1896-97.	Increase or decrease.	Remarks.
<i>Receipts.</i>	RS.	RS.	RS.	
1. Fines on stray cattle	13,395	12,732	— 663	Decrease due to more favourable season and to greater care taken by the owners of cattle. The increase is small and calls for no remarks. This is a fluctuating item and calls for no remarks.
2. Sale-proceeds of impounded cattle ..	323	241	— 82	
3. Feeding charges recovered	1,150	1,191	+ 41	
4. Miscellaneous	10	44	+ 34	
Total ..	14,878	14,208	— 670	The total amount of receipts according to the budget estimate is Rs. 14,320, or Rs. 112 more than the actuals. The difference is small.
<i>Charges.</i>				
5. Establishment	6,016	5,898	— 118	Follows the decrease in the receipts. Decrease is due to the late submission of the esti- mates for Tiruvallūr taluk which necessitated a lapse of more than Rs. 600—vide this office letter, Ref. on No. 17-S.F., dated 29th March 1897.
6. Construction and repair of pounds ..	3,388	2,989	— 399	
7. Miscellaneous	1,241	1,269	+ 28	The difference is small and calls for no remarks. The estimated charges of the year excluding contribu- tions, according to the budget, is Rs. 10,389, which exceeds the actual expenditure of the year by only Rs. 233. The difference is small. The increase is due to the prompt adjustment of sums not required for expenditure.
Total ..	10,645	10,156	— 489	
8. Contributions to Agricultural Services.	3,000	4,500	+ 1,500	
Grand Total ..	13,645	14,656	+ 1,011	

4. The total number of pounds at the beginning of the year was 224, of which
one was abolished during the year in Tiruvallūr taluk.

5. *Village Service Fund*.—Page 2 of the accompanying statement shows in detail
the receipts and charges of this fund. The receipts were Rs. 1,79,326-11-10 against
Rs. 1,73,314-0-9 for the previous year, or Rs. 6,012-11-1 in excess. This is the net
result of an increase of Rs. 7,504-10-2 in the amount of Government contributions
and a decrease in the receipts under the undermentioned heads :—

		Amount.		
		RS.	A.	P.
(1) Village-cess	...	1,489	14	8
(2) Miscellaneous	...	2	0	5
Total ..	...	1,491	15	1

The increase in the amount contributions is mostly due to the inclusion in the figures of the year under report of amounts for which credits were omitted to be taken in the years 1894-95 and 1895-96. The decrease under the head of cess collections is due to the reduction in the rate of cess from 9 to 8 pies per rupee of assessment and water-rate, and that under the other head is too small to require accounting for. The expenditure of the year is Rs. 2,20,170, or Rs. 40,969 less than in the previous year. This is almost solely due to the fact that refunds of erroneous credits relating to the year 1894-95 had to be made in 1895-96—*vide* correspondence ending with this office Dis. No. 64-S.F., dated 25th July 1896. In the case of establishment charges, the expenditure is also proportionately smaller. The adjustment in December 1895 of Rs. 592-13-8, being the pensionary contribution of Special fund clerks in taluk offices from March 1892 to August 1895, accounts for the increase under this head in that year. There is an increase of Rs. 1,237 under payments to village officers, and this is due to the revised scale of village establishment recently introduced having been in force in the Madurantakam and Chingleput taluks throughout the year 1896-97, whereas in 1895-96 it was in force in these taluks only from January 1896.

6. In Board's Proceedings, No. 10, dated 8th January 1897, an explanation has been called for for the variations between the figures given in the Accountant-General's final statement of receipts, charges and balances under the Cattle Pound and Village Service Funds for the year 1895-96 and those given in the administration report submitted to Government for that year—*vide* Board's Proceedings, No. 319, dated 24th August 1896. A statement explaining the variations is submitted herewith.

ENCLOSURE.

STATEMENT of variations between the figures given in Board's Proceedings, No. 319-L.R., dated 24th August 1896, and those furnished by the Accountant-General printed in Board's Proceedings, No. 10-L.R., dated 8th January 1897, for the official year 1895-96.

Receipts.		Explanation of variation.	Charges.		Explanation of variation.
As per Board's Proceedings, No. 319-L.R., dated 24th August 1896.	As per Board's Proceedings, No. 10-L.R., dated 8th January 1897.		As per Board's Proceedings, No. 319-L.R., dated 24th August 1896.	As per Board's Proceedings, No. 10-L.R., dated 8th January 1897.	
RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
• 1,75,646 15 7	1,73,314 0 9	Village Service Fund. The difference of Rupees 2,332-14-10 is due to the adjustment made with reference to Accountant-General's Acx. Nos. 169, 170 and 237-Ch., dated 24th and 25th February and 12th October 1896, respectively.	• 2,61,083 11 2	2,61,139 8 10	The difference of Rupees 55-13-8 is due to the adjustment made with reference to B.G.P. No. 836, dated 28th August 1896, from the Accountant General.
..	..	Cattle Pound Fund.	• 13,645 1 3	13,645 1 11	The difference of Pies 8 is due to an excess charge made in the Treasury account on account of contribution. The discrepancy has been rectified in the accounts for April 1896.

* In these cases, the amounts are not carried down to the very last denomination in the Board's Proceedings, and the figures now entered have been adopted from the revised return in form 13 submitted with this office Dis. No. 58-S.F., dated 11th July 1896, for the year 1895-96.

N.B.—The differences noticed in this statement have already been explained in statement No. IV appended to Board's Proceedings, No. 89-L.R., dated 20th March 1897.

Exd. P Seetharam.

COIMBATORE COLLECTOR'S OFFICE,

DATED COIMBATORE, 25TH AUGUST 1897.

Dis. No. 515-Acct.

From HERBERT BRADLEY, Esq., Collector of Coimbatore, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit the report on the administration of the Pound and Village Service Funds of this district for the official year 1896-97 with the usual statements.

2. The subjoined statement shows the financial position of these two funds during the year :—

Names of funds.	Balance on 1st April 1896.	Receipts during 1896-97.	Total.	Charges in 1896-97.	Balance on 31st March 1897.
Pound Fund	RS. 3,878	RS. 10,617	RS. 14,495	RS. 13,229	RS. 1,266
Village Service Fund	..	2,94,290	..	2,58,441	..

3. *Pound Fund.*—The following is a classified abstract of the receipts and charges of the year as compared with those of the previous year :—

Receipts.

Items.	1895-96.	1896-97.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Fines on stray cattle	7,894	8,521	627	..
2. Sale-proceeds of impounded cattle	1,025	784	..	241
3. Feeding charges	1,367	1,283	..	84
4. Miscellaneous	14	29	15	..
Total ..	10,300	10,617	317	..

Charges.

Items.	1895-96.	1896-97.	Increase.	Decrease.	Allotment for 1896-97.
	RS.	RS.	RS.	RS.	RS.
1. Presidency establishment charges	44	30	..	14	50
2. Pay of Special Fund clerks (Huzur and Taluk).	135	83	..	52	105
3. Commission to pound-keepers, &c.	4,910	4,995	85	..	4,800
4. Charges for construction and repair of pounds	5,700	6,679	979	..	8,000
5. Feeding charges	1,346	1,266	..	80	1,450
6. Other miscellaneous and contingent charges	46	169	123	..	105
7. Contribution on account of one-fourth additional cost of Local Audit clerks.	5	7	2	..	5
8. Gratuity to pound-gunastahs	..	..	..	..	..
9. Reserve	..	..	..	..	140
Total ..	12,186	13,229	1,043	..	14,655

4. *Receipts*.—The difference under receipts is so small that it calls for no remarks.

5. *Charges*.—(a) The increase in the charges under "petty construction and repairs" is due to a greater number of cattle pounds having been constructed or repaired during the year under report.

(b) The increase under miscellaneous charges and contingencies is due to stationery having been supplied to village officers as per Government Order, No. 733, Revenue, dated 16th February 1895.

(c) The other items require no remarks.

6. The subjoined statement shows the number of cattle pounds on the roll:—

District.	Number of pounds.							
	At the end of 1895-96.		Abolished in 1896-97.		Opened in 1896-97.		Total at the end of 1896-97.	
	Government.	Village.	Government.	Village.	Government.	Village.	Government.	Village.
Coimbatore	599	36	4	..	2	1	597	37

7. *Village Service Fund*.—The subjoined statement is a classified abstract of receipts and charges under Village Service Fund:—

Receipts.

Items.	1895-96.	1896-97.	Increase.	Decrease.	Net.
I. Contribution from general revenues—	RS.	RS.	RS.	RS.	RS.
(a) Amount transferred from Land Revenue.	1,53,262	1,47,136	..	6,126	..
(b) Miscellaneous receipts	..	9	9	..	..
II. Contribution from ryots—					
(a) Village-cess under Act IV of 1893 ..	1,53,262	1,47,143	..	6,119	..
(b) Miscellaneous receipts	..	2	2	..	..
Total ..	3,06,524	2,94,290	11	12,245	12,234

Charges.

Items.	1895-96.	1896-97.	Increase.	Decrease.	Allotment for 1896-97.
1. Pay of Special Fund establishment (Huzur and Taluk) ..	RS. 2,634	RS. 2,489	RS. ..	RS. 145	RS. 12,415
2. Payment to village officers	2,53,688	2,49,738	..	3,950	2,58,228
3. Miscellaneous charges	4,466	5,470	1,004	..	4,005
4. Pre-idency establishment	377	573	196	..	400
5. Contribution on account of one-fourth additional cost of Local Audit clerks.	136	171	35	..	175
6. Construction and repair of village chavadis	..	..	..	..	500
Total ..	2,60,701	2,58,441	..	2,260	..

8. *Receipts*.—The decrease under cess this year is due partly to the reduction of the rate of cess from 9 pies to 8 pies as per Government Order, No. 833, Revenue, dated 21st December 1895, and partly to the fact that the receipts of cess in the previous year included the amount of arrear collections relating to fasli previous to it.

9. *Charges*.—The decrease under item 2 is due to the fact that the salaries of several village officers were withheld for remissness in collection work.

10. The increase under item 3 is due to the net increase in the contribution made to the irrigation cess on account of channel establishments as per Government Orders noted in the margin, and to the supply of stationery to village officers as per Government Order, No. 733, Revenue, dated 16th February 1895.

11. The allotment provided for the construction and repair of village chavadis in the budget estimates was not utilized owing to the plans and estimates not having been received in time.

12. In paragraph 2 of Board's Proceedings, No. 10 (Land Revenue), dated the 8th January 1897, I am required to explain in this report the difference between the figures given by the Accountant-General and those adopted by the Board in Board's Proceedings, No. 319 (Land Revenue), dated 24th August 1896. I beg to submit that a difference of Rs. 854-1-2 occurs in the charges which is due to the adjustment made in the Accountant-General's office on account of the cost of the stationery supplied to the village officers.

Exd. A. F. Eccleston.

the cost of stationery supplied to village munsifs and karnams, advised to me by the Accountant-General's memorandum quoted above.

Cuddapah Collector's Office,

Dated Cuddapah, 19th August 1897.

Dis. No. 4897.

From A. C. TATE, Esq., Collector of Cuddapah, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to report on the operations of Special Funds in the district during the official year 1896-97.

2. *Cattle Pound Fund*.—The following statement exhibits the financial condition of this fund during the year under report:—

Receipts.						Total receipts (columns 1 to 6).
Balance on 1st April 1896.	Cattle trespass fines.	Sale-proceeds of impounded cattle.	Feeding charges.	Miscellaneous.	Total.	
1	2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,823	12,421	897	1,062	1	14,381	17,204

Charges.					Total charges (columns 11 and 12).	Balance on 31st March 1897.
Establishment.	Construction and repair of pounds.	Miscellaneous.	Total.	Contribution to agricultural services.		
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,872	1,408	1,140	8,420	6,875	15,295	1,909

3. The following is a classified abstract of the receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Difference.	Remarks.
<i>Receipts.</i>				
	Rs.	Rs.	Rs.	
1. Fines on stray cattle	13,132	12,421	- 711	Decrease under items 1 and 2 is due to the permission accorded for free grazing in the forest reserves owing to the unfavourable state of the season. Increase in item 3 is attributable to the omission on the part of owners to take back their cattle in time. The decrease in item 4 is due to there being no sale of materials of old pounds as in the previous year.
2. Sale-proceeds of impounded cattle	962	897	- 65	
3. Feeding charges	964	1,062	+ 98	
4. Miscellaneous	79	1	- 78	
Total	15,137	14,381	- 756	
<i>Charges.</i>				
	Rs.	Rs.	Rs.	
5. Establishment	6,174	5,872	- 302	The decrease in item 1 contributes to the decrease in item 5. The pounds were to a great extent not in need of repairs; hence the decrease in item 6. Increase in item 7 is mainly due to the neglect of ryots in letting the cattle remain in pounds for long periods.
6. Construction and repair of pounds.	1,628	1,408	- 220	
7. Miscellaneous	957	1,140	+ 183	
Total	8,759	8,420	- 339	
8. Contribution to Agricultural Services.	6,158	6,875	+ 717	
Grand Total	15,917	15,295	+ 378	

ON IN MY the cost of stationery supplied by the Accountant-General's memo (and quoted above).

The of Pound Fund

4. The subjoined statement shows the variations during the year in the number of pounds:—

District.	Number of pounds.			
	At the end of 1895-96.	Abolished in 1896-97.	Opened in 1896-97.	At the end of 1896-97.
	RS.	RS.	RS.	RS.
Cuddapah	417	1	5	421

Besides the five pounds opened during the year under report, two others (one in Tummalala, Kadiri taluk, and another at Velidandla, Pulivendla taluk) have been constructed. As they were not opened, they have not been included in the statement.

5. The following statement shows the condition of pounds at the end of the year under report:—

Particulars of appliance for feeding and watering cattle.	Number of pounds in good order.				Number of pounds requiring repairs.				Total.
	Roofed structures.		Mere enclosures.		Roofed structures.		Mere enclosures.		
	Substantial buildings.	Others.	Having shady trees.	Others.	Substantial buildings.	Others.	Having shady trees.	Others.	
1. Having feeding racks and water troughs	8	65	276	36	..	1	9	12	407
2. Having feeding racks only	..	..	3	..	..	..	..	..	3
3. Having water troughs only	..	..	4	2	..	..	..	..	6
4. Having neither	..	..	3	..	..	..	1	1	5
Total ..	8	65	286	38	..	1	10	13	421

There has been a marked improvement in the condition of pounds during the year under report. The Divisional officers report that they will take the necessary steps for putting the remaining pounds in good order and to provide shady trees, &c., wherever they are wanting.

6. *Village Service Fund.*—The receipts and charges of this fund are shown in the statement hereunder:—

District.	Balance on 1st April 1896 according to Accountant-General's statement.	Receipts.	Total including balance.	Expenditure.	Balance on 31st March 1897.
Cuddapah	..	RS. 1,04,881	..	RS. 2,86,117	..

7. The following are the classified particulars of the receipts during the year:—

(1) Amount transferred from Land Revenue	RS. 52,441
(2) Village-cess under Act IV of 1893	52,440
Total	1,04,881

8. There was a decrease in the expenditure during the year under report, which is mainly due to the fact that the arrears of fasli 1303 paid during the year were much smaller than in the previous year—*vide* the concluding sentence of paragraph 8 of my last report.

9. A statement showing the details of receipts and charges of the Cattle Pound Fund and the Village Service Fund is attached hereto.

Exd. A. F. Eccleston.

GANJAM COLLECTOR'S OFFICE,

DATED CHATRAPUR, 19TH AUGUST 1897.

Dis. No. 82-Spl.

From the Acting Collector of Ganjam, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of the Special Funds (Cattle Pound Fund and Village Service Fund) of the district for the year 1896-97.

2. The figures in the several explanatory statements hereto appended have been adopted from the preliminary statements of the Accountant-General's audited figures for 1896-97 embodied in Board's Proceedings, No. 187, Land Revenue, dated 1st June 1897, as modified by his letter, No. I.B.F.-292, dated 27th July last, copy attached.

3. The transactions of the funds during the year are compared in the subjoined statement with those of the preceding year:—

Description of the fund.	Opening balance.	Receipts.	Total.	Expenditure.			Closing balance.
				By the Public Works Department.	By the Revenue Department.	Total.	
<i>Cattle Pound Fund.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1895-96	1,720	7,311	9,031	..	7,476	7,476	1,555
1896-97	1,555	6,400	7,955	..	7,623	7,623	332
<i>Village Service Fund.</i>							
1895-96	..	87,106	87,106	..	88,978	88,978	..
1896-97	..	69,124	69,124	..	89,785	89,785	..

The difference under Cattle Pound Fund charges for 1896-97 between the figures shown in the above statement and those furnished by the Accountant-General is due to the inclusion in my accounts of the sum of Rs. 2-13-1 (Rs. 3 in round figure), being the cost of stationery supplied to pound-keepers, as intimated to me by the Accountant-General in his memorandum, No. B.G.P.-76, dated 3rd August 1897.

The difference under Village Service Fund receipts for 1896-97 is due to an adjustment of Rs. 1-4-0 (Rs. 1 in round figure) made in the Accountant-General's books for 1895-96, but included in my Special Fund statement No. 12 for 1896-97. The amount in question could not be added to the opening balance of the year under report, as the figures relating thereto are not available in my office, the Board having, in its Proceedings, No. 138, Land Revenue, dated 13th April 1896, directed the discontinuance of the exhibition of "balance" figures in statement No. 12.

The difference under Village Service Fund charges for 1896-97 is due to the inclusion in my accounts of the sum of Rs. 576-7-3 (or Rs. 577 in round figures), being the cost of stationery supplied to village munsifs and karnams, advised to me in the Accountant-General's memorandum quoted above.

The of Pound Fund

Receipts.

Number of item.	Nature of item	1895-96.	1896-97.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Fines on stray cattle	6,600	6,049	..	551
2	Sale-proceeds of unclaimed cattle	117	98	..	19
3	Feeding charges	269	247	..	22
4	Miscellaneous	325	6	..	319
	Total ..	7,311	6,400	..	911

The items are of a fluctuating nature.

The decrease under the first three items is probably due to the loss of crop owing to the bad season.

The large decrease under the fourth is due to the recovery in 1895-96 from the Village Service Fund of the sum of Rs. 318 on account of proportionate pay of taluk Special Fund clerks, as explained in paragraph 4 of my report for 1895-96:—

Charges.

Number of item.	Nature of item.	1895-96.	1896-97.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Collector's office establishment including the share of one-fourth extra cost of Local Fund Audit establishment	39	44	5	..
2	Pound gumastahs	57	43	..	14
3	Pound-keepers	2,944	2,668	..	276
4	Sweepers and watchers	840	778	..	62
5	Presidency establishment charges	24	19	..	5
6	Travelling allowance	..	1	1	..
7	Construction and repair of pounds	1,270	1,563	393	..
8	Feeding charges	266	247	..	19
9	Contribution to Agricultural Services	2,000	2,000	..	..
10	Stationery	5	10	5	..
11	Printing charges	26	140	114	..
12	Sundries	5	10	5	..
	Total ..	7,476	7,623	523	376

The increase under item No. 1 is due to the difference between the rate of proportion debitable to Pound Fund during 1895-96 and 1896-97, which was Rs. 3-0-8 and Rs. 3-11-9, respectively.

The amount shown against item No. 2 for 1895-96 includes the pensionary contribution on the pay of Taluk Special Fund clerks for two years and two months (January 1893 to February 1895) adjusted as per Board's Proceedings, No. 229, Land Revenue, dated 2nd June 1894. During the year under report the contribution due for only one year (1896-97) was adjusted; hence the decrease.

Items Nos. 3, 4 and 8 are of a fluctuating nature.

The decrease in Nos. 3 and 4 is due to short collection of fines on stray cattle.

The figures in item No. 5 were advised by the Accountant-General.

The increase under item No. 6 is small and does not call for a remark.

The increase under item No. 7 is due to strenuous efforts on the part of Divisional and Taluk officers towards the complete utilization of funds sanctioned by the Board.

The increase under item No. 10 is due partly to the purchase of a large quantity of paper for printed forms and of a rubber stamp required for the audit enforcement of Special Fund vouchers, and partly to the adjustment made for the first time during the year of the cost of stationery supplied to pound-keepers.

A large number of printed forms, registers and receipt books were obtained from Madras during 1896-97, the stock on hand having completely run short; hence the increase under item No. 11.

The increase under item No. 12 is attributable partly to the payment of house-tax on all cattle pounds during the year under report, the tax not having been systematically collected in previous years.

5. The table given below shows separately the receipts and charges of the pounds in the three municipalities. These transactions are included in the statements above:—

Municipality.	Balance.	Receipts.	Total.	Charges.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Berhampur	550	193	743	116	627
Chicacole	160	37	197	24	173
Parlakimedi	847	159	1,006	79	927
Total ..	1,557	389	1,946	219	1,727

6. No pounds were constructed by private individuals during the year.

7. The total number of pounds at the end of the year was 184, the same as in the previous year. The subjoined statement shows the condition of the several pounds:—

pounds :—

Particulars of appliances for feeding and watering cattle.	Number of pounds in good repair.				Number of pounds requiring repairs.				Total.
	Roofed structures.		Mere enclosures.		Roofed structures.		Mere enclosures.		
	Substantial buildings.	Others.	Having shady trees.	Others.	Substantial buildings.	Others.	Having shady trees.	Others.	
Having feeding racks and water troughs	5	54	..	..	12	23	..	..	94
Having feeding racks only	..	3	..	..	..	1	..	..	4
Having water troughs only	10	50	9	..	..	5	..	..	74
Having neither	..	4	2	..	..	6	..	..	12
Total ..	15	111	11	..	12	35	..	..	184

The Principal Assistant Collector in whose division the eleven "mere enclosures" are situated has been requested to take very early steps to provide shelter and water for cattle impounded in them.

8. The following are comparative statements showing the details of Village Service Fund receipts and charges:—

Receipts.

Nature of item.	1895-96.	1896-97.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Contribution from general revenues—				
(a) Amount transferred from Land Revenue	43,551	29,559	..	13,992
(b) Miscellaneous receipts	..	3	3	..
2. Contribution from ryots—				
(a) Village-cess under Act IV of 1893	43,551	29,562	..	13,989
(b) Miscellaneous receipts	3	..	..	3
Total ..	87,105	59,124	3	27,984

The decrease under items 1 (a) and 2 (a) is due to the fall in the collection of land revenue on account of the unfavourable character of the season. It is also due to the fact that a sum of about Rs. 2,42,000 which will probably be remitted under Land Revenue proper on account of loss of crop has not yet been deducted from the lump demand (Land Revenue and Cesses), pending the final settlement of accounts in the jamabandi of the current fasli, and that the cess cannot therefore get its proper share according to the system of adjustment.

During the year under report a sum of Rs. 3 credited to 2 (b) Contributions from ryots—Miscellaneous receipts on account of fines imposed on village officers in unsettled villages was transferred to 1. Land Revenue—Local—Miscellaneous, and a similar sum was transferred from 1 (a) to 1 (b), in accordance with the instructions of the Accountant-General conveyed in his letter, No. 352-I.B.F., dated 4th December 1896, copy

Charges.

Nature of item.	1895-96.	1896-97.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Payments to village officers	87,052	87,719	667	
2. Establishments in Taluk offices	1,087	582		505
3. Establishment in Collector's office	459	453		6
4. Share of one-fourth extra cost of Local Fund Audit establishment	82	81		1
5. Establishment at the Presidency	49	209	160	
6. Travelling allowance	5	13	8	
7. Stationery	81	660	579	
8. Printing charges	125	25		100
9. Sundries	38	43	5	
Total ..	88,978	89,785	1,419	612

The increase under item No. 1 is due partly to the payment of arrears during the year under report; efforts having been taken by taluk officers to prevent the accumulation of large undrawn balances, and partly to the enhancement of the pay of certain village establishments sanctioned in Board's Proceedings, No. 349, Land Revenue, dated 25th September 1895.

The decrease under item No. 2 is attributable to the adjustment made in 1895-96 of the proportionate pay of Taluk Special Fund clerks from April to October 1893 and of the pensionary contribution on their pay from January 1893 to February 1895.

The decrease under items Nos. 3 and 4 is small and requires no explanation.

The figures under item No. 5 were advised by the Accountant-General.

The increase under item No. 6 is due to the Local Audit clerk having inspected more offices in the year under report than in the previous year.

The increase under item No. 7 is due to the adjustment of Rs. 577 on account of the value of stationery supplied to village officers referred to in paragraph 3 *supra*. The amount in question includes the cost of stationery supplied to village officers in zemindari tracts which is debitable to Land Revenue. Steps are being taken to submit the necessary alteration memorandum to the Accountant-General.

The decrease under item No. 8 is due to a small number of printed forms having been obtained from Madras, the stock on hand having been sufficient to meet the requirements.

The increase under item No. 9 is due to the purchase of furniture for Taluk Special Fund clerks and to petty office expenses.

ENCLOSURE No. 1.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Collector of Ganjam, dated Fort St. George, 27th July 1897, No. 292-I.B.F.

With reference to your letter, No. 68, dated the 22nd July 1897, I have the honour to state that the difference of Rs. 1-4-0, between your figures and those of this office under Village Service Fund receipts for 1896-97, represents an adjustment made in my books for 1895-96, but included in your statement for 1896-97—*vide* this office approved alteration Memorandum No. 186, dated 5th October 1896.

RS.	A.	P.
59,125	2	10
59,123	14	10
1	4	0

RS.	A.	P.
6,399	9	3
6,399	6	3
0	3	0

RS.	A.	P.
7,620	1	4
7,459	14	4
160	3	0

Under Pound Fund the difference of Annas 3 + under receipts and Rs. 160-3-0 + under charges will be included in my statement sent to the Board for March 1897, final.

ENCLOSURE No. 2.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Treasury Officer, Ganjam, dated Fort St. George, 4th December 1896, No. 352-I.B.F.

With reference to your letter, No. 2085, dated the 24th November 1896, I have the honour to state that no adjustment from I. Land Revenue—Imperial to VI—Provincial rates under the Village Service Fund is necessary. The amount credited to "Sundry receipts" in August 1896 should be transferred to I. Land Revenue—Local—"Miscellaneous," and an equal amount should be re-adjusted from "Government Assignments" to I. Land Revenue—Imperial. The adjustment to be secured is between the receipts under I. Land Revenue—Local and the

GODAVARI COLLECTOR'S OFFICE,

DATED COCANADA, 10th August 1897.

From V. A. BRODIE, Esq., Collector of Godavari, to the Secretary to the Commissioners of Land Revenue, Madras.

I HAVE the honour to submit my report on the operations of the Special Funds of the district for 1896-97.

2. *Cattle Pound Fund*.—The following two statements show the receipts and charges of this fund during the year:—

Items.	Balance on 1st April 1896.	Receipts.					Total receipts.
		Cattle trespass fines.	Sale-proceeds of impounded cattle.	Feeding charges.	Miscellaneous.	Total.	
General Pound Fund	RS. 1,776 168	RS. 20,014 731	RS. 1,884 7	RS. 1,994 32	RS. 21 1	RS. 23,913 771	RS. 25,689 939
Bhadrachalam Pound Fund							
Total ..	1,944	20,745	1,891	2,026	22	24,684	26,628

Items.	Charges.					Total charges.	Balance on 31st March 1897.
	Establishment.	Construction and repairs.	Miscellaneous.	Total.	Contribution to agricultural services.		
General Pound Fund	RS. 8,641 544	RS. 2,564 135	RS. 2,188 260	RS. 13,393 939	RS. 11,831 ..	RS. 25,224 939	RS. 465 ..
Bhadrachalam Pound Fund							
Total ..	9,185	2,699	2,448	14,332	11,831	26,163	465

3. The following is a classified abstract of the receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
	RS.	RS.	RS.	
<i>Receipts.</i>				
1. Fines on stray cattle	22,498	20,745	- 1,753	The decrease is due to the increase in the uncultivated area available for pasture during the year, especially in the dry taluks.
2. Sale-proceeds of impounded cattle	2,130	1,891	- 239	
3. Feeding charges	2,013	2,026	+ 13	
4. Miscellaneous	47	22	- 25	
Total ..	26,688	24,684	- 2,004	
<i>Charges.</i>				
5. Establishment	9,909	9,185	- 724	The decrease is due to the fall in collection as remarked above. The increase is due to 58 annas per having been repaired this year as compared with the last year.
6. Construction and repairs	2,058	2,699	+ 641	
7. Miscellaneous	2,440	2,448	+ 8	
Total ..	14,407	14,332	- 75	
8. Contribution to agricultural services	13,922	11,831	- 2,091	
Grand Total ..	28,329	26,163	- 2,166	

4. The number of pounds at the close of the year under report was 437 against 439 in the previous year. No new pounds were constructed in the year, while two were closed.

Of other taluks	::	::	::	421
Of Bhadrachalam taluk	::	::	::	16
Total	::	::	::	437

5. *Village Service Fund*.—The receipts and charges of this fund during the year were Rs. 4,65,160 and Rs. 2,95,967, respectively.

6. The following is an abstract comparing the receipts and charges of this year with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
<i>Receipts.</i>	RS.	RS.	RS.	
Village-cess under Act IV of 1893	2,31,142	2,32,580	+ 1,438	The increase is due to the increase in water-tax from Rs. 4 to 5.
Government contribution	2,31,142	2,32,580	+ 1,438	
Total	4,62,284	4,65,160	+ 2,876	
<i>Charges.</i>				
Payments to village officers	2,83,483	2,95,967	+ 12,484	The increase is due mainly to the payment of arrears salaries of the establishment in the taluk of Ramachandrapuram and to some extent to the increased rate of the contribution for the Presidency establishment and the correct debits of stationery charges to this fund.
Establishments and contingencies				

7. For the receipts and expenditure of the Road Fund, Bhadrachalam, a separate statement is enclosed.

8. Form No. 12, the only statement that has to be submitted as per Board's Proceedings, No. 93 (Land Revenue), dated 9th March 1896, is enclosed.

KISTNA COLLECTOR'S OFFICE,

DATED MASOLIPATAN, 14TH AUGUST 1897.

Dis. No. 76-S.F.A.

From J. K. BATTEN, Esq., Acting Collector of Kistna, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of Special Funds, comprising the Cattle Pound and Village Service Funds during the official year 1896-97, together with statement No. 12, in accordance with Board's Proceedings, No. 93, Land Revenue, dated 9th March 1896.

2. The variations between the Accountant-General's final figures and those furnished in the Special Fund report for 1895-96 are explained below in a tabular form with reference to Board's Proceedings, No. 10, Land Revenue, dated 8th January 1897:—

Items.	Accountant-General's figures— <i>vide</i> Board's Proceedings, No. 10, Land Revenue, dated 8th January 1897.	Figures as entered in Special Fund report, 1895-96.	Difference.	Explanation.
<i>Pound Fund.</i>	RS. A. P.	RS. A. P.	RS. A. P.	
Charges	45,260 16 10	45,261 12 4	0 12 6	This is the proportionate cost of printing work done at the District Press, deducted in the <i>plus</i> and <i>minus</i> memorandum appended to the Treasury Account for March 1896; but the Accountant-General included it in charges of March account— <i>vide</i> his letter No. 127-I.B.F., dated 11th May 1896. This amount was, therefore, drawn on a contingent bill in May 1896 from Pound Fund and credited to District Press.
Closing balance	5,347 10 1	5,346 13 7	0 12 6	
<i>Village Service Fund.</i>				
Receipts	5,00,991 13 2	..	..	RS. A. P. 12 1 6 was adjusted by the Accountant-General in the account for March 1896— <i>vide</i> No. A.C.X.-22. Kis., dated 27th May 1896. 0 5 0 was adjusted in March 1896 account by the Accountant-General— <i>vide</i> No. A.B.H.-57. Kis., dated 27th June 1896. 0 5 0 was adjusted in March 1896 account by the Accountant-General— <i>vide</i> No. A.C.X.-16. Kis., dated 2nd August 1897, on a reference made from this office as the approved alteration memoranda were received after the despatch of the administration report for 1895-96, those alterations could not be effected in the accounts for 1895-96.
Add— <i>Vide</i> Accountant-General's No. A.C.X.-16. Kis., dated 2nd August 1897.	0 5 0	..	..	
	5,00,992 2 2	5,00,979 6 8	12 11 6	
				12 11 6

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Items.	Accountant-General's figures—vide Board's Proceedings, No. 10, Land Revenue, dated 8th January 1897.	Figures as entered in Special Fund report, 1895-96.	Difference.	Explanation.
<i>Village Service Fund—cont.</i>	RS. A. P.	RS. A. P.	RS. A. P.	
Charges	4,11,204 14 4	4,09,282 9 6	1,972 4 10	491 4 10 being the proportional contribution of Special Fund clerks for 1893-94 and 1894-95 was deducted from the opening balance of the account for December 1895—vide No. A.C.X. 66. Kis., dated 20th September 1895; but the Accountant-General included the same in charges. 1,481 0 0 being the contribution on account of stationery articles supplied to Village Service Fund was adjusted by the Accountant-General in March account—vide his No. B.G.P.-336, dated 28th August 1896; but these adjustments could not be effected here as the approved alteration memoranda were received subsequent to the despatch of the Administration Report for 1895-96.
			1,972 4 10	

3. The subjoined statement shows the receipts and charges under the two funds during the year under report:—

—	Balance on 1st April 1896.	Receipts.	Total.	Expenditure			Balance at the close of the year.
				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.
Pound Fund ..	5,347 10 1	48,182 4 3	53,529 14 4	..	50,084 9 11	50,084 9 11	3,445 4 6
Village Service Fund ..	..	4,62,553 6 4	4,62,553 6 4	..	4,20,195 10 4	4,20,195 10 4	..

* This includes Rs. 1,842-15-11 adjusted by the Accountant-General in the March account on account of cost of stationery supplied during 1896-97—vide his No. B.G.P.-76, dated 3rd August 1897.

4. *Pound Fund*.—The following is a classified abstract of the receipts and the charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase.	Decrease.	Remarks.
<i>Receipts.</i>	RS.	RS.	RS.	RS.	
1. Fines on stray cattle ..	40,687	39,217	..	1,470	The decrease is not large.
2. Sale-proceeds of impounded cattle.	3,463	3,580	117	..	
3. Feeding charges ..	4,408	5,089	681	..	The increase is said to be due partly to the fact that the cattle impounded remained in the pounds for a considerable period, and partly to strict supervision exercised over pound keepers in feeding impounded cattle.
4. Miscellaneous ..	187	296	109	..	The increase is chiefly under sale of manure.
<i>Charges.</i>					
5. Establishment ..	21,913	21,684	..	229	Follows item No. 1.
6. Construction and repair of pounds.	6,857	7,859	1,002	..	The increase is due partly to the greater number of pounds repaired during the year, and chiefly to completion of, and payment for, all the works sanctioned during the year.

Items.	1895-96.	1896-97.	Increase.	Decrease.	Remarks.
<i>Charges—cont.</i>	RS.	RS.	RS.	RS.	
7. Feeding charges ..	4,408	5,080	672	..	Please see remark against item No. 3. The increase is due mainly to the adjustment of Rs. 245-2-3 on account of printing charges incurred during 1895-96—vide Board's Proceedings, No. 372, dated 1st October 1896. The figure for 1895-96 does not include the corresponding adjustment owing to its early submission.
8. Miscellaneous ..	83	461	378	..	
9. Construction to Agricultural Services.	12,000	15,000	3,000	..	The increase is due to the transfer of a less amount in 1895-96, leaving a heavy balance of Rs. 5,347.

5. The number of pounds remained the same during the year as in the previous year, namely, 1,081, but ten new pounds were opened in the year in lieu of ten old ones abolished.

6. *Village Service Fund*.—The subjoined statement compares the figures of the year under report with those of the previous year:—

Items.	1895-96.	1896-97.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Receipts.</i>				
Village-cess ..	2,50,490	2,31,276½	..	(a) 19,213½
Government contribution ..	2,50,490	2,31,276½	..	(a) 19,213½
Total ..	5,00,980	4,62,553	..	38,427
<i>Charges.</i>				
Payments to village officers ..	4,06,368	4,12,973	6,605	(b) ..
Establishment at the Presidency and in the Collector's and Taluk offices ..	2,735	4,436	1,701	(c) ..
Miscellaneous ..	129	2,786	2,657	(d) ..
Total ..	4,09,232	4,20,195	10,963	..

Receipts.—(a) The decrease is due partly to the reduction of cess to 8 pies, and partly to remission of revenue granted in the taluks affected by floods during the year under report.

Charges.—(b) The increase is due to the strict supervision exercised by way of quarterly reviews and the consequent promptitude shown by Tahsildars in disbursing salaries to village officers and thus minimising arrear balances.

(c) Rupees 1,298 against only Rs. 197 of the last year were ordered to be adjusted towards contribution of controlling establishment at the Presidency. This and the increase of pay of Taluk Special Fund clerks from Rs. 10 to Rs. 15 from June 1896, account for the increase.

(d) The increase is due to the construction of a village chavadi at Beawada for Rs. 580 and Rs. 110 for repairs of other chavadis during the year under report, and to Rs. 1,915-0-3 adjusted for the cost of stationery supplied. No charges were incurred under the above two heads during the year 1895-96.

Exd. Shaik Karim.

KURNOOL COLLECTOR'S OFFICE,
 DATED KURNOOL, 26TH AUGUST 1897.

Dis. No. 42-Spl. Fds.

From E. A. ELWIN, Esq., Acting Collector of Kurnool, to the Secretary to the
 Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of the Special Funds in
 this district during the year 1896-97.

2. (1) Cattle Pound Fund and
 (2) Village Service Fund are the only Special Funds in this district.

3. *Cattle Pound Fund*.—The financial condition of this fund during the year under
 report is exhibited in the subjoined statement:—

Items.	Total Amount.		
	RS.	A.	P.
Balance on 1st April 1896	10,317	2	2
<i>Receipts.</i>			
1. Fines on stray cattle	12,091	0	6
2. Sale-proceeds of impounded and unclaimed cattle	920	12	6
3. Feeding charges	874	6	3
4. Miscellaneous	3	10	0
Total	13,889	13	3
Total, including balance	24,206	15	5
<i>Charges.</i>			
1. Establishment	* 5,440	6	1
2. Construction and repair of pounds	839	5	6
3. Miscellaneous	† 1,574	7	6
Total	7,854	3	1
4. Contribution to Agricultural Services	9,000	0	0
Grand Total	17,854	3	1
Balance on 31st March 1897	6,352	12	4

N.B.—The figures herein given agree with those shown in the Accountant-General's statement communicated in
 Board's Proceedings, No. 187, Land Revenue, dated 1st June 1897.

* Represents charges on account of pay, commission to pound-keepers and pensionary contribution.
 † Represents feeding charges, stationery, printing, travelling allowance, refunds, advances and contingencies.

4. The year opened with a balance of Rs. 10,317-2-2. Adding to this
 Rs. 13,889-13-3, the receipts of the year, the total amount is Rs. 24,206-15-5. Of
 this Rs. 17,854-3-1 was expended during the year, which closed with a balance of
 Rs. 6,352-12-4.

5. The receipts and charges of the fund during the year under report fell below
 the figures of the budget estimate communicated in Board's Proceedings, No. 145,
 Land Revenue, dated 15th April 1896, by Rs. 2,470 and Rs. 1,976 respectively.
 The fall in receipts is due to the decrease in fines and sale of impounded cattle and
 increase in feeding charges in consequence of the adverse state of the season as
 explained in the following paragraph, while that under charges is due to non-utiliza-
 tion of the full allotment under petty construction and repairs of cattle pounds in

consequence of the receipt of incorrect estimates from taluks in the first instance and of their late receipt again when returned for revision. The difficulties explained in this office letter, Dis. No. 29-Special Fund, dated 29th May 1897, partly account for the short expenditure. However, the delay has been noticed and all possible measures will be adopted to show improvement in the next report.

6. The following classified abstract compares the transactions of the year with those of the previous year.

Items.	1895-96.	1896-97	Increase or decrease.
Receipts.			
	Rs.	Rs.	Rs.
1. Fines on stray cattle	14,433	12,091	- 2,342
2. Sale-proceeds of impounded cattle	1,362	921	- 441
3. Feeding charges	830	874	+ 44
4. Miscellaneous	4	4	..
Total ..	16,629	13,890	- 2,739
Charges.			
5. Establishment	6,212	5,440	- 772
6. Construction and repair of pounds	1,275	839	- 436
7. Miscellaneous	1,055	1,573	+ 518
Total ..	8,542	7,854	- 688
8. Contribution to Agricultural Services ..	6,000	10,000	+ 4,000
Grand Total of Charges ..	14,542	17,854	+ 3,312

The net decrease of Rs. 2,739 under receipts as compared with that of the previous year, which is large under "fines" and "sale-proceeds of cattle," is due to the failure of monsoons and the consequent unfavourable character of the season, while the slight increase of Rs. 44 under feeding charges is attributable to the rise in the price of fodder and the high rates charged in consequence during the last quarter of the year. The total expenditure shows a net increase of Rs. 3,312 over that of last year. The short expenditure of Rs. 772 under establishment follows the decrease in receipts, while that under construction and repair of pounds by Rs. 436 is attributable to (1) difficulty in procuring contractors in time, (2) the village heads and other Revenue officers having been engaged fully in famine work, and (3) the rule prohibiting grant of advance before the work is completed as already explained in this office letter, Dis. No. 29-Special Fund, dated 29th May 1897, in reply to Board's Proceedings, No. 28, Land Revenue, dated 22nd January 1897. However, under allowed during the latter part of the year, and the works not being completed before its close, a sum of Rs. 437-2-0 was held under objection book advances. This fact and the increased expenditure under feeding charges and refunds account for the heavy increase under miscellaneous. The large increase of Rs. 4,000 against contribution to Agricultural Services is due to the necessity for reducing the large closing balance as already remarked by the Board in its last year's report—*vide* Board's Proceedings, No. 319, dated 24th August 1896.

7. The subjoined statement shows the progress made in the number of pounds and their condition at the end of the year under report. The number of pounds existing at the beginning of the year was 459; but only one pound was newly opened during the year, thus making a total of 460 at its close. There has also been some improvement in the condition of the pounds as compared with the past year. The number of pounds in good order increased from 418 in the previous year to 420 in the year under report; but 3 out of the 14 pounds shown under roofed structures in the previous year are shown as requiring repairs during the year. The number of fully fitted pounds, viz., those having feeding racks and water-troughs, rose from 433 in the previous year to 436 in this year; those having feeding racks only from 11 to 13 and those having water-troughs only from 9 to 10; while the number of pounds having shady trees rose from 231 in the previous year to 236 in the year under report.

STATEMENT showing the condition of pounds in the year 1896-97.

District.	Particulars of appliances for feeding and watering cattle.	Number of pounds in good repair.				Number of pounds requiring repairs.				Total.	Remarks.
		Roofed structures.		Mere enclosures.		Roofed structures.		Mere enclosures.			
		Substantial buildings.	Others.	Having shady trees.	Others.	Substantial buildings.	Others.	Having shady trees.	Others.		
Kurnool district.	1. Having feeding racks and water-troughs.	5	5	204	183	2	1	23	13	436	All are walled enclosures.
	2. Having feeding racks only ..	1	..	4	7	..	..	1	..	13	
	3. Having water-troughs only..	..	..	4	6	..	..	..	..	10	
	4. Having neither	..	..	..	1	..	..	..	..	1	
		Total ..	6	5	212	197	2	1	24	13	460

8. *Village Service Fund.*—The following statement shows the financial transactions of the Village Service Fund during 1896-97:—

Items.	Amount.		
	Rs.	A.	P.
Receipts.			
1. Cess under Act IV of 1893	63,485	5	7
2. Government contribution	63,489	5	7
3. Miscellaneous	2	10	0
Total ..	1,26,977	5	2
Charges.			
4. Establishment in huzur and taluk	1,899	0	0
5. Pay of village establishment	3,34,288	15	4
6. Presidency establishment	575	0	0
7. Construction and repair of village chavadis and ghât huts ..	1,285	15	2
8. Miscellaneous *	1,568	1	3
Total ..	3,39,616	15	9

* "Miscellaneous" represents charges on account of travelling allowance, refunds, advances, stationery, printing and sundries.

9. The receipts of this fund are calculated for the whole Presidency and therefore call for no special remarks.

10. The charges amounted to Rs. 3,39,617 against Rs. 3,46,946 in the previous year, resulting in a decrease of Rs. 7,329. This is the net result of a decrease of Rs. 8,247 under establishment and an increase of Rs. 136 under petty construction and repairs of chavadis and ghât huts and of Rs. 782 under miscellaneous. The decrease under establishment is chiefly due to the fact that there was less arrears to be paid to village establishment at the beginning of the year under report than in the previous year. The fact that arrears of pensionary contribution on account of Taluk Special Fund clerks was all adjusted during previous year, also partly accounts for the decrease. Although there was a slight increase under petty construction and repairs of chavadis and ghât huts over that of last year, yet the figure fell far below the budget allotment of Rs. 4,700 sanctioned in Board's Proceedings, No. 145, dated 15th April 1896. The reasons adduced in paragraph 6 in respect of Pound Fund also account for the non-utilization of the full allotment under this head. Some of the works sanctioned during the year not having been completed before its close, a sum of Rs. 1,204 had to be transferred to "advances repayable", and this mainly accounts for the increase under miscellaneous.

Exd. P. Seetharam.

MADURA COLLECTOR'S OFFICE,

DATED TIRUPPATTUR, 19TH AUGUST 1897.

Dis. No. 3088.

From J. TWIGG, Esq., Collector of Madura, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operation of the Special Funds for the official year 1896-97 with the statement of receipts and charges of the funds prescribed in Board's Proceedings, No. 93, dated 9th March 1896.

2. *Cattle Pound Fund*.—The following statement shows the financial condition of this fund during 1896-97:—

District.	Balance on 1st April 1896.	Receipts.					Total receipts (columns 2+7).
		Cattle trespass fines.	Sale-proceeds of impounded cattle.	Feeding charges.	Miscellaneous.	Total.	
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.
Madura.	9,165 1 5	18,438 9 0	748 12 0	1,714 13 1	32 4 10	20,929 6 11	38,094 8 4

District.	Charges.					Total charges (columns 12+13).	Balance (columns 8-14).
	Establishment.	Construction and repair of pounds.	Miscellaneous.	Total.	Contribution to agricultural services.		
	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.
Madura.	10,120 13 0	3,694 13 9	1,925 1 5	15,740 12 2	11,000 0 0	26,740 12 2	3,353 12 3

3. The following is a classified abstract of the receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
<i>Receipts.</i>				
1. Fines on stray cattle ..	RS. A. P. 19,190 4 3	RS. A. P. 18,438 9 0	RS. A. P. — 756 11 3	There is a general decrease in the sub-division which is explained as follows:— (1) Plenty of pasture was available all over the Periyakulam taluk. (2) The Forest Department did not impound so many cattle as they did in the previous year, as the ryots appear to be generally careful not to allow their cattle to graze within the forest reserve without license. Due to the prompt adjustment of surplus sale-proceeds of impounded cattle credited deposits in the year under report. Due to the prompt adjustment of excess feeding charges kept in deposit. Excluding the sum of Rs. 55-13-10 recovered as per Board's Proceedings, No. 12, dated 15th January 1895, the difference in the receipts comes to Rs. 12-14-5. This is chiefly due to the amounts contributed by ryots for construction of pounds having been included under this head.
2. Sale-proceeds of impounded cattle.	687 15 0	748 12 0	+ 60 13 0	
3. Feeding charges ..	1,640 15 6	1,714 13 1	+ 73 13 7	
4. Miscellaneous ..	75 4 3	32 4 10	— 42 15 4.5	
Total ..	21,594 7 0	20,929 6 11	— 665 0 1	

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
Charges.				
5. Establishment and feeding charges.	12,221 5 3	11,789 6 9	- 431 14 6	Due to decrease in the receipts.
6. Construction and repairs.	3,420 13 8	3,694 13 9	+ 274 0 1	The increase is due to large amounts spent in repairing the existing pounds.
7. Miscellaneous	80 13 9	256 7 8	+ 175 9 11	Due to increase of expenditure under printing charges and to purchase of furniture at a cost of Rs. 22-1-7.
Total ..	15,723 0 8	15,740 12 2	+ 17 11 6	
Contribution to Agricultural Services.	3,000 0 0	11,000 0 0	+ 8,000 0 0	Rupees 11,000 credited to this head represents amount adjusted to diminish the closing balance under Pound Fund, as per Board's Proceedings, No. 305, dated 20th August 1895, and No. 319, dated 24th August 1896.
Total ..	18,723 0 8	26,740 12 2	8,017 11 6	

4. The subjoined statement shows the variations during the year in the number of pounds:—

District.	Number of Pounds.			
	At the end of 1895-96.	Abolished in 1896-97.	Opened in 1896-97.	At the end of 1896-97.
Madura	706	23	2	680

5. The following statement shows the condition of pounds as compared with that of the previous year:—

Years.	Pounds.		Pounds having				Roofed structures.		Mere enclosures.		Total.
	In good repair.	Others.	Feeding racks and water troughs.	Feeding racks only.	Water troughs only.	Neither.	Having substantial buildings.	Others.	Having shady trees.	Others.	
1895-96	520	186	625	14	6	61	36	355	183	127	706
1896-97	525	155	629	13	4	34	43	358	181	98	680
Total ..	+ 5	- 31	+ 4	- 1	- 2	- 27	+ 7	+ 3	- 7	- 29	- 26

The number of pounds in good repair has increased by 5. There is also a slight increase in the number of pounds having both feeding racks and water troughs. The number of substantial pounds having roofed structures has increased by 7. Necessary action will be taken in the current year to supply with feeding racks and water troughs the 34 pounds shown under column "having neither."

6. *Village Service Fund.*—The subjoined statement shows the total receipts and charges of the fund during the year under report:—

District.	Receipts.	Charges.
	RS.	RS.
Madura	1,72,379 14 4	1,74,294 0 4

7. The following is a classified abstract of the receipts and charges of the fund as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
Receipts.				
	RS. A. P.	RS. A. P.	RS. A. P.	
Government contribution ..	96,163 12 8	86,189 15 2	- 9,973 13 6	The decrease is due to the reduction in the rate of village-cess from nine pies to eight pies in the rupee.
Cess under Act IV of 1893.	96,163 12 8	86,188 2 8	- 9,975 10 0	
Miscellaneous	..	1 12 6	+ 1 12 6	
Total ..	1,92,327 9 4	1,72,379 14 4	- 19,947 11 0	

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
Charges.				
	RS. A. P.	RS. A. P.	RS. A. P.	
Payments to village officers.	1,71,047 4 4	1,70,686 7 0	- 360 13 4	Slight decrease calls for no remark.
Establishment in Taluk offices.	1,027 6 7	1,084 5 9	+ 56 15 2	Due to full amount of contribution (irrespective of the amount actually drawn) having been made to Provincial on account of the pay and pensionary contribution.
Establishment in Collector's office.	493 8 6	504 6 9	+ 10 14 3	
Establishment—Local Audit clerks.	128 2 6	141 10 5	+ 13 7 11	
Establishment at the Presidency.	882 0 0	819 0 0	- 563 0 0	Due to less amount advised by the Accountant-General for adjustment.
Travelling allowance ..	10 1 10	47 15 1	+ 37 13 3	Due to adjustment of Rs. 25-2-0 towards the travelling allowance of Local Audit clerks.
Construction and repairs ..	397 1 0	298 12 0	- 98 5 0	Due to no amount having been spent for the repair of road talayari huts by the Police department during the year.
Refunds	1,363 8 9	262 9 2	- 1,100 15 7	Due to less number of cases in which the difference between the full assessment and quit-rent on inam pattas was claimed.
Miscellaneous.				
Stationery	53 8 4	876 3 6	+ 822 11 2	Due to the cost of stationery supplied for printing forms having been included under Board's Proceedings, No. 372, dated 1st October 1896, and Accountant-General's B.G.P., No. 76, dated 3rd August 1897.
Printing	36 15 8	50 3 10	+ 13 4 2	Due to increase in printing work.
Sundries	31 13 5	22 6 10	- 9 6 7	Due to the purchase of furniture at a cost of Rs. 14-6-5.
Total ..	1,75,471 6 11	1,74,294 0 4	- 1,177 6 7	

Total charges as per this statement is ..	RS. A. P.
Do. as per Accountant-General's preliminary statement is ..	1,74,294 0 4
Difference ..	1,73,589 0 11
	704 15 5

8. The difference noted in the margin is due to the inclusion under "stationery" of Rs. 704-15-5 ordered to be adjusted in Accountant-General's B.G.P., No. 76, dated 3rd August 1897.

MALABAR COLLECTOR'S OFFICE,

DATED CALICUT, 31st AUGUST 1897.

No. 1717-Rev.

From G. W. DANCE, Esq., Acting Collector of Malabar, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to report on the administration of Special Funds in this district, viz., the Pound Fund and the Village Service Fund, during the year 1896-97.

2. The financial position of these funds is shown in the following statement:—

Headings.	Opening balance on 1st April 1896.	Receipts during 1896-97.	Total.	Expenditure during 1896-97.	Closing balance on 31st March 1897.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Cattle Pound Fund ..	1,137 2 5	5,331 14 7	6,469 1 0	5,069 7 11	1,399 9 1
2. Village Service Fund—rest of Malabar ..	(a) 29,166 9 6	90,411 2 7	1,19,577 12 1	71,731 11 8	47,846 0 5
3. Village Service Fund— portion of Malabar in which Cess Act IV of 1893 is in force, viz., Wynaad, Chirakkal, Kottayam, Kurumbra- nád (part) and Cochin ..	(b) ..	59,031 12 2	59,031 12 2	32,344 7 4	(b) ..
Total ..	30,303 11 11	1,54,774 13 4	1,85,078 9 3	1,09,145 10 11	49,245 9 6

(a) For the variations between the figures now shown as opening balance and those adopted in Board's Proceedings, No. 319, dated 24th August 1896— *vide* revised statement submitted with letter, Dis. No. 2147, dated 13th November 1896.

(b) The balance has been shown as nil with reference to Board's Proceedings, No. 138, dated 13th April 1896.

3. The following statements exhibit the receipts and charges of the funds for the last two years. The reasons for the variations between the figures for the two years are given in the remarks column:—

POUND FUND.

Items.	During 1895-96.		During 1896-97.		Increase.	Decrease.	Remarks.
<i>Receipts.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. Fines on stray cattle ..	2,680	3 6	2,407	14 6	..	272 5 0	The decrease appears in almost all taluks and is due to a smaller number of cattle having been impounded. The increase is small and calls for no remarks. This sum represents the sale-proceeds of old materials of pounds.
2. Sale-proceeds of unclaimed cattle ..	706	9 6	382	3 0	..	324 6 6	
3. Feeding charges recovered ..	2,496	12 7	2,539	11 7	42 15 0	..	
4. Miscellaneous ..	..	..	2	1 6	2 1 6	..	
Total ..	5,883	9 7	5,331	14 7	45 0 6	598 11 6	
	Decrease, 551 11 0		Decrease, 551 11 0				
<i>Expenditure.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. Establishment in the Collector's office including one-fourth extra cost of Local Audit clerk.	42	0 0	37	0 3	..	4 15 9	The decrease is due to the fall in the receipts. The increase is due to the construction of three new pounds during the year. The increase is due to the larger collections during the year. Fewer cattle were impounded but apparently they were detained for a longer period. This amount represents the proportionate pay and allowance of the Special Fund clerk in the Wynad taluk office entertained under Government Order, Mr. No. 2236, dated 8th June 1896.
2. Establishment at the Presidency ..	20	0 0	14	0 0	..	6 0 0	
3. Commission to pound-keepers ..	1,483	2 6	1,320	1 0	..	163 1 6	
4. Construction and repair of pounds ..	809	15 6	1,075	11 2	265 11 8	..	
5. Feeding charges ..	2,499	0 7	2,543	3 1	44 2 6	..	
6. Establishment in the Taluk office ..	..	..	10	4 3	10 4 3	..	
7. Contribution to Agricultural Services ..	..	..	..	..	..	..	
8. Miscellaneous—	8	11 1	14	7 7	5 12 6	..	The decrease is due to less printing work done during the year. The decrease is due to smaller outlay owing to the fall in the receipts in the private pounds.
(a) Cost of stationery ..	143	7 11	35	10 4	..	107 13 7	
(b) Do. printing ..	119	5 6	9	8 0	..	139 13 6	
(c) Rent of private pounds ..	9	12 3	6	2 0	..	4 10 3	
(d) Carriage of records ..	2	3 6	2	12 3	0 8 9	..	
(e) Travelling allowance ..	1	8 9	1	6 0	..	0 2 9	
(f) Binding charges ..	8	12 0	0	6 0	..	8 6 0	
(g) Refund of excess fine collected ..	..	..	..	..	..	..	
Total ..	6,177	15 7	6,059	7 11	326 7 8	434 15 4	
	Decrease, 108 7 8		Decrease, 108 7 8				

VILLAGE SERVICE FUND.

Items.	During 1895-96.		During 1896-97.		Increase.	Decrease.	Remarks.
<i>Receipts.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	
I. Payments by ryots—	91,976	0 0	90,396	14 7	..	1,579 1 5	The decrease is due to the proportionate decrease in the land revenue. The increase is due to the proportionate increase in the land revenue collections in the taluks where the Cess Act has been introduced.
1. Cess under Act IV of 1864 ..	..	..	..	..	..	..	
2. Merah fees collected in addition to land assessment ..	23,759	4 2	29,515	12 1	5,756 7 11	..	
3. Deduction from beris ..	..	..	..	..	..	..	
4. Miscellaneous ..	..	..	..	..	..	..	
5. Cess collected in Wynad, Chirakkal, Kottayam, Kurumbranad (part) and Cochin.	1,15,735	4 2	1,19,912	10 8	5,756 7 11	1,579 1 5	
Total ..	..	..	..	..	..	..	
II. Contribution by Government—	..	..	..	..	..	..	
6. Quit-rent on enfranchised inams ..	..	..	..	..	..	..	
7. Amount included in the land assessment and deduction from beris ..	..	..	..	..	..	..	
8. Receipts from service inams of vacant offices and assessment on relinquished inams.	(a) 4 2 6	(b) 5 0 0	..	..	0 13 6	..	
9. Miscellaneous ..	23,755	1 8	29,510	12 1	5,755 10 5	..	
10. Government contribution ..	23,759	4 2	29,515	12 1	5,756 7 11	..	
Total ..	..	..	..	..	..	..	
III. Miscellaneous—	60	9 6	14	4 0	..	46 5 6	
11. Interest ..	..	..	..	..	..	..	
12. Miscellaneous receipts in Palghat, Ernad, Ponmani, Walavanad, Calicut and Kurumbranad (part)	..	..	0	4 0	0 4 0	..	
13. Miscellaneous receipts in Wynad, Chirakkal, Kottayam, Kurumbranad (part) and Cochin.	60	9 6	(c) 14	8 0	0 4 0	46 5 6	
Total ..	1,39,555	1 10	(d) 1,49,442	14 9	11,513 3 10	1,695 6 11	
Grand Total ..	693	0 0	697	15 9	4 15 9	..	
<i>Expenditure.</i>	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. Cost of establishment in the Collector's office including & additional cost of Local Audit establishment.	94,978	15 6	95,212	10 9	233 11 3	..	
2. Pay of village officers ..	3,648	9 10	3,673	15 6	24 5 8	..	
3. Construction and repair of amsam cutcherries ..	332	0 0	288	0 0	..	44 0 0	
4. Cost of the Presidency establishment ..	..	..	184	14 4	184 14 4	..	
5. Establishment in the Taluk office ..	4,635	9 3	3,551	6 0	..	1,074 3 3	
6. Pay of temporary gunastah menons ..	252	13 2	276	7 1	23 9 11	..	
7. Miscellaneous—	36	10 3	31	0 5	..	5 9 10	
(a) Cost of stationery ..	..	..	..	..	..	..	
(b) Cost of printing work ..	..	..	..	..	..	..	
(c) Cost of belts ..	..	..	..	..	..	..	
(d) Travelling allowance ..	..	..	..	..	..	..	
(e) Carriage of records ..	..	..	..	..	..	..	
(f) Cost of binding ..	..	..	..	..	..	..	
(g) Rent and municipal taxes ..	..	..	..	..	..	..	
Total ..	1,04,618	15 6	1,04,076	3 0	588 3 10	1,131 0 4	

No expenditure was incurred on this account in 1895-96.

4. Statements showing the number and condition of pounds are attached.

5. As directed in paragraph 2 of the Board's Proceedings, No. 10, dated 8th January 1897, a memorandum explaining the variations between the figures therein communicated and those adopted in Board's Proceedings, No. 319, dated 24th August 1896, and a statement of final revised figures for 1896-97 (*vide* Board's Proceedings, No. 187, dated 1st June 1897) are herewith submitted.

TALUKWAR statement showing the number of pounds existing at the beginning and close of the year 1896-97 and the number of pounds closed and opened during the year 1896-97.

Taluk.	Number of amsams in each taluk.	Number of pounds.							
		Existing at the end of 1896-97.		Ruined, abolished or disused during 1896-97.		Constructed or rented during 1896-97.		Existing at the end of 1896-97.	
		Government.	Rented.	Government.	Rented.	Government.	Rented.	Government.	Rented.
1. Chirakkal ..	42	31	11	..	..	..	..	31	11
2. Kottayam ..	28	24	4	..	..	..	..	24	4
3. Kurumbanad ..	57	30	27	..	1	1	..	31	26
4. Wynaad ..	23	13	13	..	2	..	1	13	12
5. Calicut ..	41	5	33	..	..	..	..	5	33
6. Ernad ..	52	9	46	..	..	..	..	9	45
7. Walavanad ..	64	8	56	2	..	1	..	7	56
8. Palghat ..	56	47	2	..	..	1	..	48	2
9. Ponnani ..	73	6	67	..	..	..	..	6	67
10. Cochin ..	1	..	..	..	..	..	..	..	..
Total ..	437	173	258	2	3	3	1	174	256

STATEMENT showing the condition of pounds in the district of Malabar in the year 1896-97.

District.	Particulars of appliances for feeding and watering cattle.	Number of pounds in good repair.				Number of pounds requiring repair.				Total.
		Roofed structures.		Mere enclosures.		Roofed structures.		Mere enclosures.		
		Substan- tial build- ings.	Others.	Having shady trees.	Others.	Substan- tial build- ings.	Others.	Having shady trees.	Others.	
Malabar.	1. Having feeding-racks and water-troughs .	336	13	..	..	16	..	..	..	365
	2. Having feeding-racks only	14	..	..	..	2	..	..	..	16
	3. Having water-troughs only	6	..	..	..	3	..	..	..	9
	4. Having neither ..	23	14	..	..	3	..	..	..	40
	Total ..	379	27	..	..	24	..	..	..	430

NELLORE COLLECTOR'S OFFICE,

DATED NELLORE, 14TH AUGUST 1897.

No. 2686-Ver.

From E. SCOTT, Esq., Acting Collector of Nellore, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of the Special Funds of this district for the year 1896-97.

2. A statement showing the financial condition of the Funds during the year is enclosed. Including the opening balance of Rs. 18,514-7-2 under the two funds, the total receipts during the year amounted to Rs. 2,82,903-15-9. Deducting from this amount Rs. 2,45,778-8-7, the expenditure during the year, the closing balance on 31st March 1897 was Rs. 37,125-7-2.

3. *Cattle Pound Fund*.—The following is a classified abstract of the receipts and charges as compared with those of the previous year :—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
<i>Receipts.</i>				
	RS.	RS.	RS.	
1. Fines on stray cattle ..	21,694	21,088	(a) — 606	(a) Decrease due to unfavourable season.
2. Sale-proceeds of impounded cattle ..	1,355	1,513	+ 158	
3. Feeding charges ..	2,286	2,160	— 126	
4. Miscellaneous ..	81	23	— 58	
Total ..	25,416	(b) 24,784	— 632	(b) Budget estimate was Rupees 24,620.
<i>Charges.</i>				
5. Establishment ..	9,567	9,654	+ 87	(c) Decrease due to surrender of Rs. 4,500 out of allotment of Rs. 8,000 for construction and repair of pounds— <i>vide</i> this office letter No. 177, Magisterial, dated 18th February 1897.
6. Construction and repair of pounds ..	5,378	3,314	(c) — 2,064	
7. Miscellaneous ..	2,326	2,325	— 1	
Total ..	17,271	15,293	— 1,978	
8. Contribution to Agricultural Services ..	8,000	8,000	..	
Grand Total ..	25,271	23,293	— 1,978	

4. Details of the number of pounds and their receipts are given below :—

Number of pounds on 1st April 1896 ..	435
Newly constructed during 1896-97. { At Government expense ..	7
{ At cost of shrotriendars of Vemulachedu, Rapur taluk ..	1

Total number of pounds on 31st March 1897 ... 443

Number of pounds with receipts <i>nil</i> ..	7
Do. do. below Rs. 50 ..	276
Do. do. above Rs. 50 and below Rs. 100 ..	118
Do. do. Rs. 100 do. Rs. 200 ..	3
Do. do. Rs. 200 do. Rs. 300 ..	2
Do. do. Rs. 400 do. Rs. 500 ..	+ 1

Total ... 443

* Six of these were newly constructed during the year.

+ The Nellore pound. The actual receipts were Rs. 475 against Rs. 418 in the previous year.

5. *Village Service Fund*.—Details of receipts and charges under this head are shown in the statement referred to in paragraph 2 above. The Government contribution and village-cess continued to be the only source of income. The village-cess was levied at 9 pies in the rupee in fasli 1305 and at 8 pies in fasli 1306. The expenditure during the year (Rs. 2,22,485) exceeded that of the previous year (Rs. 2,07,207) by Rs. 15,278 owing to the complete introduction within the year of the revised scheme of village establishment.

6. A statement explaining the variations between the Accountant-General's figures communicated in Board's Proceedings, No. 10, dated 8th January 1897, and those adopted by the Board in its Proceedings, No. 319, dated 24th August 1896, is also enclosed.

NILGIRI COLLECTOR'S OFFICE,

DATED OOTACAMUND, 28TH JULY 1897.

Dis. No. 36.

From J. H. A. TREMENHEERE, Esq., Collector of the Nilgiris, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of the Special Funds in the Nilgiri district during 1896-97 together with prescribed statements.

2. The present report has been made as brief as possible in accordance with the directions given in Board's Proceedings, No. 93, Land Revenue, dated the 9th March 1896. All items have been explained in the body of the statements themselves, so that this report is merely a general outline.

3. *Cattle Pound Fund*.—Statement I shows in detail the financial condition of this fund during the year under review as compared with that of the previous year. The year opened with a credit balance of Rs. 868-15-1, which agrees with the figure advised by the Accountant-General; and including a receipt of Rs. 3,050-10-3, the total receipts amounted to Rs. 3,919-9-4, while the charges amounted to Rs. 2,780-11-3, leaving a closing balance of Rs. 1,138-14-1.

4. The number of pounds at the commencement of the year was 24, and two additional pounds were constructed during the year, thus making in all 26 pounds at its close. One new pound was not formally opened during the year under report, but steps have been taken to open it during the current year.

5. No funds were transferred to Agricultural Services, as the funds at present available are in themselves inadequate to meet existing requirements in respect of construction, reconstruction and repair of pounds.

6. *Village Service Fund*.—Statement II shows in full detail the receipts and charges of the fund, and explanation has been furnished as to the items concerned in the remarks column. The year opened with a credit balance of Rs. 5,034-12-1, which corresponds with the figure advised by the Accountant-General. The receipts of the year including the opening balance amounted to Rs. 16,909-7-11, while the expenditure amounted to Rs. 10,740-15-4, leaving a closing balance of Rs. 6,168-8-7.

1. Shiy.
2. T.

SALEM COLLECTOR'S OFFICE,
DATED SALEM, 12th August 1897.

Regr. No. 4208.

From C. H. MOUNSEY, Esq., Collector of Salem, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to submit my report on the operations of the Special Funds (Pound and Village Service Fund) for the official year 1896-97, and to state that the report on the Irrigation Cess Fund will be submitted to the Settlement Department.

2. *Cattle Pound Fund*.—The following statement shows the financial condition of the fund during 1896-97:—

Balance on 1st April 1896.	Receipts.					Total receipts, column 1 and column 6.	Charges.					Total charges, columns 11 and 12.	Balance on 31st March 1897, col. 7—col. 13.
	Cattle trespass fines.	Sale-proceeds of impounded cattle.	Feeding charges.	Miscellaneous.	Total.		Establishment.	Construction and repair of pounds.	Miscellaneous.	Total.	Contribution to agricultural services.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
7,582	13,300	1,007	1,438	372	16,117	23,699	6,069	6,830	1,842	14,741	5,700	20,441	3,258

3. The following is a classified abstract of the receipts and charges as compared with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or Decrease.	Remarks.
<i>Receipts.</i>				
	RS.	RS.	RS.	
1. Fines on stray cattle	13,500	13,300	— 200	Due to increase under sale-proceeds of old materials.
2. Sale-proceeds of impounded cattle.	915	1,007	+ 92	
3. Feeding charges	1,566	1,438	— 128	
4. Miscellaneous	150	372	+ 222	
Total ..	(a) 16,131	(b) 16,117	— 14	
<i>Charges.</i>				
	RS.	RS.	RS.	
1. Establishment	5,886	6,069	+ 183	Due to the construction of four new pounds and to prompt steps having been taken in utilizing the whole of the allotment.
2. Construction and repair of pounds.	6,661	6,830	+ 1,169	
3. Miscellaneous	1,661	1,842	+ 181	
Total ..	13,208	14,741	+ 1,533	
4. Contribution to agricultural services	2,000	5,700	+ 3,700	There was a large closing balance at the end of the last year, and hence larger contribution was made during the year.
(Charges) Grand Total ..	(a) 15,208	(b) 20,441	+ 5,233	

(a) The figures as per Board's Proceedings, No. 10, dated 8th January 1897, have been adopted.
(b) Represents the figures in No. 12 statement for March 1897 as modified as per advices received subsequently from the Accountant-General.
The difference between these figures and those given in Board's Proceedings, No. 202, dated 15th June 1897, is due to the amount of refunds having been expunged from both sides of the account.

4. There were 348 pounds at the close of 1895-96. Of these one Krishnagiri taluk, was closed in 1896-97, while one pound in each of the of Salem, Tiruppattūr and Dharmapuri was newly opened; the number of the end of the year being thus 350.

5. *Village Service Fund*.—The receipts and charges of the fund during the year were Rs. 1,77,313 and Rs. 2,37,160, respectively.

6. The following statement compares the particulars of the receipts with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or Decrease.
1. Government contribution	Rs. 1,04,425	Rs. 83,656	— 15,769
2. Cess under Act IV of 1893	1,04,302	88,520	— 15,782
3. Miscellaneous	54	137	+ 83
Total ..	2,08,781	1,77,313	— 31,468

Items Nos. 1 and 2.—The decrease is due to the reduction in the rate of cess charged during the year.

Item 3.—The increase is due to the contribution from ryots for the construction of village chavadis.

7. The expenditure of the year is compared in detail with that of the previous year in the following statement:—

Items.	1895-96.	1896-97.	Increase or Decrease.
1. Payment to village officers	Rs. 2,27,609	Rs. 2,31,546	+ 4,037
2. Presidency establishment	96	551	+ 455
3. Pay of Special Fund establishment in the Collector's office	679	555	— 124
4. One-fourth share of extra cost of Local Audit clerks	118	108	— 12
5. Construction and repair of village chavadis	265	800	+ 535
6. Establishment in Taluk offices	1,472	1,732	+ 260
7. Miscellaneous	3,718	1,870	— 1,848
Total ..	2,33,857	2,37,160	+ 3,303

Item 1.—The increase is due to the prompt measures taken in the disbursement of the salaries. In the previous years the pay of many of the karnams was withheld for short work in survey.

Item 5.—The increase is due to the construction of three new chavadis at a cost of Rs. 567.

Item 6.—The increase is due to the fact that pensionary contribution was made for the whole year, whereas it was made only for six months in the previous year; also due to higher rate of proportion according to which the charges were debited to the three different branches of the Special Funds.

Item 7.—The decrease is due to the refund of village-cess—Rs. 1,964—to the credit of Land Revenue in the previous year, as per Accountant-General's Audit Slip No. 59—A.B.H., dated 3rd March 1896.

8. A memorandum containing the explanation called for in Board's Proceedings, No. 10, dated 8th January 1897, is appended.

of explanation called for in Board's Proceedings, No. 10, dated 8th January 1897.

1. Shiy. 2. T.	Receipts for 1895-96 Board's Proceedings, J. 10, dated 8th January 1897.	Figures as per Board's Proceed- ings, No. 319, dated 24th Aug- ust 1896.	Difference.	Remarks.
Receipts ..	Rs. 2,08,781	Rs. 2,08,677	Rs. 104	The sum of Rs. 62-4-6 transferred from forest remittance to cess on lands, as per Accountant-General's No. 76-B.—A.C.X., dated 27th April 1896, and Rs. 52-4-6 added to Government contribution—vide Accountant-General's No. 86-B.—A.C.X., dated 10th July 1896. Although these amounts relate to 1894-95, the adjustment of the amount was made in the Accountant-General's books in 1895-96; hence the difference. Cost of stationery supplied to village officers as per No. 336—B.G.P., dated 23rd June 1896, and adjusted in the accounts.
Charges ..	2,33,857	2,32,510	— 1,347	

TANJORE COLLECTOR'S OFFICE.

DATED TANJORE, 30TH JULY 1897.

No. 68-S.F.

From J. ANDREW, Esq., Acting Collector, Tanjore, to the Secretary to the Commissioners of Land Revenue, Madras.

I have the honour to report on the administration of the Pound and Village Service Funds of this district for the official year 1896-97, and to submit herewith a statement in form No. 12 showing the details of the year's receipts and charges, as directed in Board's Proceedings, No. 93, Land Revenue, dated 9th March 1896.

2. *Cattle Pound Fund*.—The following comparative statement shows the financial condition of this fund during the year:—

Items.	1895-96.	1896-97.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Opening balance on 1st April	3,612	3,558	..	..
<i>Receipts.</i>				
1. Fines levied on stray cattle	22,845	22,695	.. 87	1,150
2. Sale-proceeds of cattle	2,329	2,416	..	2,125
3. Feeding charges	4,874	2,749	.. 173	..
4. Miscellaneous receipts	311	484	..	3,275
Total Receipts	31,359	28,344	260	..
Total, including balance	34,971	31,902	..	3,015
Net decrease	..	..	..	..
<i>Charges.</i>				
5. Establishment	13,236	12,585	..	651
6. Construction and repair of pounds	4,020	5,402	1,382	2,125
7. Feeding charges	4,873	2,748	.. 681	..
8. Miscellaneous charges	167	848	..	22
9. Controlling establishment	117	95	..	3,500
10. Contribution to Agricultural Services	9,000	5,500	..	..
Total Charges	31,413	27,178	2,063	6,293
Net decrease	..	..	..	4,235
Closing balance	3,558	4,724	..	..

Item No. 1.—The decrease is owing to less frequent trespass of cattle owing to comparative sufficiency of pasturage and increased vigilance on the part of the ryots.

Items Nos. 3 and 7.—The decrease is partly due to the less number of cattle impounded, and mostly to the reduction in the rates of feeding charges which came into force from 1st September 1895.

Item No. 4.—The small increase is due to the collection of a contribution of Rs. 55 from the mirasidars of Kanugudi village in the Pattukkóttai taluk for constructing a pound, and to the increased receipts under sale of old materials.

Item No. 5.—The collections on account of fines on stray cattle being less, there has been a proportionate decrease under this item. The decrease is further attributable to the one-twentieth of the total charge being debitable to Pound Fund against one-tenth in the previous year.

Item No. 6.—A large number of pounds were constructed and repaired during the year, 21 pounds having been constructed in the current year including those left unexecuted during the previous year, and hence the increase under this item.

Item No. 8.—The cost of paper supplied for printing Special Fund forms and printing charges thereof incurred during the year 1895-96 were adjusted in accounts of the year under report, and hence the increase.

Items Nos. 2 and 9.—The variations under these items are small and call for no remarks.

Item No. 10.—A large sum having been found necessary for the construction and repair of pounds, and an additional allotment of Rs. 750 having also been applied for, it was necessary to retain a sufficient amount for the purpose, and hence the decrease under this item.

3. The following statement shows the variations during the year in the number of pounds:—

Name of taluk.	Area in square miles.	Number of pounds at the beginning of the year.	Number of pounds opened during the year 1896-97.	Total.	Number of pounds closed.	Number of pounds remaining at the end of 1896-97.
Tanjore	672	54	..	54	..	54
Kumbakonam	314	36	2	38	..	38
Máyavaram	332	32	..	32	..	32
Shiyali	159	19	..	19	..	19
Nannilam	279	31	..	31	..	31
Negapatam	239	28	..	28	..	28
Tirutturaippundi	466	29	..	29	..	29
Mannargudi	284	21	..	21	..	21
Pattukkottai	909	35	..	35	..	35
Total ..	3,654	285	2	287	..	287

1. Senganur in Kumbakonam taluk.
2. Tirunandangudi in Kumbakonam taluk.

During the year under report two pounds noted in the margin were newly opened.

4. The subjoined statement shows the condition of the pounds at the end of the year:—

Taluka.	Number in good condition.		Number requiring repairs.	
	Pucka.	Temporary.	Pucka.	Temporary.
Tanjore	34	..	19	1
Kumbakonam	24	..	14	..
Máyavaram	27	..	2	3
Shiyali	16	..	3	..
Nannilam	31	..	..	..
Negapatam	26	..	2	..
Tirutturaippundi	15	..	14	..
Mannargudi	13	..	8	..
Pattukkottai	30	..	6	..
Total ..	216	..	67	4

The total number of pounds requiring repairs has increased from 40 in the last year to 71 in the current year, while the number of pucka buildings has risen from 194 to 209, 15 pounds having been converted into substantial ones in the current year. Out of 287 pounds in the district, 275 are fully fitted, while 4 * are unfitted.

- * Three pounds in Kumbakonam taluk.
- One pound in Mannargudi taluk.

Seven pounds have water-troughs only and one pound has feeding racks only. Necessary steps will be taken for repairing the pounds in bad condition and providing water-troughs and feeding racks wherever they are wanting.

	Rs.	A.	P.
1. Shiyali taluk, Tirunagiri pound site	2	0	0
2. Tirutturaippundi taluk, Voimodu pound site	0	4	0
3. Pattukkottai taluk, Sulakshanambalpuram pound site	18	0	0
4. Pattukkottai taluk, Tirupunavasal pound site	5	0	0
5. Do. Nadiam pound site	1	8	0
6. Tanjore taluk, Seyyamangalam pound site	20	11	2
7. Do. Mahimalai pound site	15	8	5
8. Do. Surakkottai pound site	10	5	7
Total ..	73	5	2

5. Out of Rs. 5,402-5-5 spent in the construction and repair of pounds, Rs. 73-5-2 was incurred in the payment of compensation for lands taken up for the pound sites noted in the margin.

6. *Village Service Fund.*—The fund in this district is formed by cess collections under Act IV of 1893 and by Government contribution.

7. The subjoined statement shows the receipts and charges of the fund for 1896-97 as compared with those of the last year:—

Items.	1895-96.	1896-97.	Increase.	Decrease.
<i>Receipts.</i>	Rs.	Rs.	Rs.	Rs.
(1) Government contribution	3,16,621	3,54,038	37,417	..
(2) Cess under Act IV of 1893	3,16,621	3,54,038	37,417	..
Total ..	(a) 6,33,242	(b) 7,08,076	74,834	..
<i>Expenditure.</i>				
(3) Establishment charges in the district	2,70,147	2,65,304	..	4,843
(4) Miscellaneous charges	1,638	555	..	1,083
(5) Controlling establishment	998	1,192	194	..
Total ..	(c) 2,72,783	2,67,051	194	5,926
Net decrease ..	..	..	..	5,732

(a) Includes Rs. 6,728 adjusted by the Accountant-General in his final accounts of March 1896 as per this office alteration memoranda approved by him in his memoranda No. A.C.X.-99-E., dated 23rd April 1896 and No. A.B.H.-31-E., dated 10th July 1896, but not shown in the administration report for 1895-96.

(b) Includes Rs. 231-13-8 adjusted as per this office alteration memorandum approved by the Accountant-General in his No. A.C.X.-44, Tanjore, dated 15th April 1897.

(c) Includes Rs. 1327 on account of cost of stationery supplied to village officers by the Superintendent of Stationery.

Items Nos. 1 and 2.—The increase under these items is due to the earlier collection of the assessment for fasli 1306 in consequence of the recent reduction of the instalments of kist payments.

Item No. 3.—The decrease is due to large savings and fines during the year, and to the stoppage of pay of the karnams for short work in plotting survey fields.

Item No. 4.—The decrease is due to the cost of paper supplied to village officers during 1896-97 not having been adjusted in the accounts of that year.

Item No. 5.—The increase under this item is due to Rs. 1,192 having been advised by the Accountant-General to be adjusted towards the pay of the controlling establishment in the year under report against Rs. 998 in the previous year.

TINNEVELLY COLLECTOR'S OFFICE,
DATED KUTTAIAM, 13th August 1897.

Ref. on Cur. No. 100-S.F.D.

From A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the
Commissioners of Land Revenue, Madras.

I have the honour to submit the annual report for 1896-97 on the operations of
the Special Funds of this district together with the prescribed statement No. 12.
2. *Cattle Pound Fund*.—The following statement shows the financial condition of
this fund during the year:—

Balance on 1st April 1896.	Receipts.					Total receipts (columns 1 and 6).—
	Cattle trespass fines.	Sale-proceeds of impounded cattle.	Feeding charges.	Miscellaneous.	Total.	
	2	3	4	5	6	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
965 1 11	10,691 2 0	864 15 6	2,256 9 8	77 14 9	13,890 9 11	14,855 11 10

Establish- ment.	Charges.				Total charges (columns 11 and 12).	Balance on 31st March 1897 (column 14—Column 13).
	Construction and repair of pounds.	Miscellaneous.	Total.	Contribution to Agricultural Services.		
	9	10	11	12		
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
5,918 14 4	5,605 8 5	2,729 4 5	14,253 11 2	..	14,253 11 2	602 0 8

There is a difference of Rs. 2 and Rs. 10-14-11 between the departmental
and the Accountant-General's figures, both under receipts and charges, respectively,
which is accounted for in the accompanying statement No. 12.

3. The appended statement compares the receipts and charges of the fund for the
year under report with those of the previous year:—

Items.	1895-96.	1896-97.	Increase or decrease.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	
<i>Receipts.</i>				
(1) Fines on stray cattle ..	12,019 4 9	10,691 2 0	1,328 2 9	The decrease is ascribed partly to the impounding of less number of cattle as a result of greater care taken by the owners of cattle who have to pay enhanced rate of fees for trespass in forest reserves, and partly to more favourable character of the season.
(2) Sale-proceeds of impounded cattle ..	951 7 5	864 15 6	86 7 11	The decrease is ascribable to the greater care taken by ryots to release their cattle within the time prescribed for sale.
(3) Feeding charges ..	2,682 3 10	2,256 9 8	425 10 2	The decrease is ascribable partly to the less number of cattle impounded, and partly to the comparative cheapness of fodder.
(4) Miscellaneous ..	40 0 0	77 14 9	37 14 9	The increase is due to the sale of old materials of fifteen pounds abolished during the year under report, against the two pounds abolished in 1895-96.
Total ..	15,693 0 0	13,890 9 11	1,802 6 1	