M.R.O. 1—20,000—16-10-28.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No.	568	**Press Mis.—**
Dated	11-4-	**19** 1865

97-98.

24/23

Not to be folded or roughly handled

923

Proceedings of the Madras Government, Judicial Department,
11th April 1865.

No. 97. Read the following Proceedings of Government in the Revenue Department.

Communicating the orders passed on the Proceedings of the Revenue Board, reporting on the operations of the Local Funds during 1863-64. (Dated 7th March 1865, No. 481).

No. 98. ORDER THEREON, 11th April 1865, No. 568.

The Governor in Council concurs in the opinion of the Board of Revenue that the duty of auditing the receipts and disbursements of the Pound Fund should be performed by the Board.

(True Extract).

Chief Secretary.

To the Revenue Department.
„ Accountant General.

Exd. J. H. Burns.

No. 7,620.

PROCEEDINGS OF THE BOARD OF RE[illegible] dated 23rd November 1864.

Read again the following letters :—

From	Ganjam,	dated	7th June	1864,	No. 115.
,,	Vizagapatam,	,,	9th ,,	,,	,, 332.
,,	Godavery District,	,,	21st ,,	,,	,, 150.
,,	Kistna District,	,,	20th July	,,	,, 144.
,,	Nellore,	,,	17th June	,,	,, 181.
,,	Cuddapah,	,,	15th ,,	,,	,, 81.
,,	,,	,,	28th July	,,	,, 106.
,,	Bellary,	,,	18th June	,,	,, 94.
,,	Kurnool,	,,	7th ,,	,,	,, 93.
,,	Madras,	,,	1st July	,,	,, 291.
,,	,,	,,	27th Sept.	,,	,, 443.
,,	North Arcot,	,,	25th July	,,	,, 157.
,,	,,	,,	19th Aug.	,,	,, 196.
,,	,,	,,	11th ,,	,,	,, 186.
,,	South Arcot,	,,	9th July	,,	,, 116.
,,	Tanjore,	,,	25th ,,	,,	,, 250.
,,	Trichinopoly	,,	8th June	,,	,, 111.
,,	Madura,	,,	30th ,,	,,	,, 168.
,,	Tinnevelly,	,,	5th July	,,	,, 256.
,,	Coimbatore	,,	23rd ,,	,,	,, 157.
,,	Salem,	,,	16th ,,	,,	,, 130.
,,	South Canara	,,	28th June	,,	,, 103.
,,	Malabar,	,,	15th July	,,	,, 166A.

1. Ordered that a file of the above reports be submitted for the information of Government with the following remarks on the operations of the Local Funds noted in the margin, in the several Districts of the Madras Presidency during the Official year 1863 64. As it has been decided by the Government of India that the receipts and disbursements for stamping weights and measures shall be treated as Imperial revenue, the Stamping Fee Fund will not appear in future reports. The Bungalow fund, which has been recently established under the orders of the Supreme Government, will have to be reported on in future.

District Road Fund.
Pound Fund.
Jungle Conservancy Fund.
Stamping Fee Fund.
Irrigation Cess in Trichinopoly.
Town Fund in Madura.

District Road Fund.

2. Appended are two Statements showing the particulars of Receipts and Disbursements on account of the District Road Fund. The balance brought forward on account of th[illegible] in Statement No. 1 is Rupees 2,54,294, which exceeds the balance shown in the accounts of 1862-63 by Rupees 362. This increase occurs in the Kistna District, and is included in the cash remaining with the Executive Officers without any explanation. In his present Statement, the Collector has brought forward the balance as Rupees 1,482-1-1, while in that for 1862-63, he showed it as Rupees 1,119-1-5. It would seem that the difference must have been overcharged

in the accounts of expenditure for 1862-63; and if so, the amount should have been [illegible] Receipts of 1863-64 as an item of "recovery" from past expenditure. The Collector will be requested to report on the point.

3. The Collector of North Arcot states that the balance of the Cess in the Huzur Treasury, outstanding on the 30th April 1863, is in Statement No. I given at Rupees 2,654-13-8, while in the accounts rendered to the Accountant General, it is given at Rupees 18,419-10-9, and that the difference is owing to the actual collections made up to the end of 1862-63 for Fasli 1272 having been exhibited in the Treasury accounts of that year, and omitted from the Fund Statements under the orders of the Board, dated 27th October 1859, No. 4,385. It was in no way intended by the order quoted, that what was actually collected within one official year should not be shown in the Local Fund Statements of that year. In June 1859, the then Sub-Collector in charge having represented that it was impossible [illegible] ward his Report on Local Funds for 1858-59 until the Statement of Fasli 1268 was completed, the Board, in the order above quoted, pointed out that the Road Cess of Fasli 1268 being settled up to June 1859, its amount should be brought into the account of the Local Fund for 1859-60, as the last month of Fasli 1268 fell in the official year 1859-60, assuming that the amount would be shown in the Treasury accounts of June 1859; but it was not intended or directed that amounts collected and brought to credit in the Treasury account of 1862-63 should be entered in the Local Fund Statement of 1863-64. The Board have always adhered to the principle that the Treasury account should be the basis for all other accounts, and in every respect there should be perfect agreement between the Returns sent to the Accountant General and to the Board of Revenue. It is to be regretted that this important point should have been lost sight of by the Collector's Account Department. The Acting Collector will be desired to instruct his Treasury Deputy to enter in future in the Statement sent to the Board all actual collections made and brought to account in each year, so that it may agree in every respect with the Treasury account, which is prepared from the Day book, showing the actual transactions of the several [illegible]

4. The unadjusted items in 1862-63 being advances for materials amounted to [illegible] and this sum also has been brought forward in Statement No. 1 immediately after t[illegible] the portion that had been adjusted out of it is included in the expenditure of 1863-[illegible]

5. The District Road Fund may now be said to exist in every District of the Pre[illegible] Ganjam, Vizagapatam, Cuddapah, Bellary, Kurnool, and Tinnevelly, the income is at present very small, being derived solely from the Ferry rents and surplus Pound Funds. The [illegible] which are comprized under the District Road Fund will be noticed briefly.

6. The first item Ferry rents and tolls [illegible] improved state and will still further improve, as under the Orders of Governm[illegible] dated 28th January 1864, the collection of tolls on Imperial roads will in future be dealt with as Local Revenue. The whole receipts amount to Rupees 1,07,33[illegible] increase of Rupees 31,2[illegible]. The Collectors will be requested to [illegible] future the Ferry rents and tolls on roads separately instead of blending these items [illegible]. In the Malabar, South Canara, Godavery, Kistna, Tanjore, Madura, and Coimbatore [illegible], the revenue from Ferry rents and tolls has increased, though in Bellary the increase [illegible] urnool and Madras the revenue is insignificant. In Nellore, Cuddapah, North Arcot, T[illegible]ly, and T[illegible] velly, no such revenue exists. In the first of those Districts there was a receipt of Rup[illegible] in 1862-63 on account of toll[illegible] present report the Collector state[illegible] that the rec[illegible] the tolls in 1863-64 have been credited to Imperial revenue, though [illegible] house was charged to the District Road Fund, but he does not ex[illegible] done. The Board await the separate report promised on the subject.

	Rs
[illegible]	92,328
Tolls on roads in Madura and Coimbatore	15,004
	1,07,332

7. The Road Cess exists in only seven Districts, in all of which [illegible] in Nellore and South Ar[illegible] the latter there was a large falling [illegible] Rupees 17,234, the reason for which is not apparent, and should have been explained by the Collector. He will be requested to supply the omission. In South and North Arcot the fund has been more thoroughly established than elsewhere.

8. The amount proposed to be transferred in 1863-64 from the surplus Pound Collections was Rupees 71,833, but the amount actually brought to account was Rupees 99,630. In Ganjam, Vizagapatam, and Kurnool, in which no transfer was proposed when submitting the accounts of 1862-63, certain sums were brought to account, and in the first two Districts this was done out of the collections of 1863-64. In the Kistna District the sum proposed for transfer was only Rupees 17,693, which was the balance on 30th April 1863, but the Collector has brought to the credit of the District Road Fund, a sum of Rupees 29,634, the difference being taken from the collections of 1863-64. This was done with the Board's permission to meet expenditure on several roads in the year under notice. In Salem a sum of Rupees 3,539 was proposed to be transferred in 1863-64, but the accounts of the Collector do not include any sum on this account. No reason is assigned for the omission, and the Collector should not have failed to effect the transfer after proposing it [illegible]port for 1862-63. He will be requested to explain his omission. In the other Districts, the proposed amount has been properly brought to account. No sum should in future be transferred out of *current* collection without the previous sanction of the Board, as the contrary course is calculated to produce confusion.

Grass rent.
Rent and sale of reeds.
Rent and sale of manure.

9. These items exist in only a few Districts, and generally to but a small amount. In the Godavery District, however, there was collected the sum of Rupees 12,827 on account of grass rent. This shows a decrease as compared with 1862-63, but the amount brought to account in that year included the accumulated collections of previous years. In the Kistna, Madras, Trichinopoly, and Madura Districts, the revenue from this source fell off greatly. In South Canara nothing was credited on account of grass rent, though in 1862-63 there was a collection of Rupees 372. The Collector will be requested to account for this decrease. The other two items, Rent of Reeds and Manure, exist in only two or three Districts, and to a very small amount. These petty items might probably be developed in all Districts into a good source of revenue to the Road Fund. Under the orders of Government dated 20th July 1864, No. 1,279, Fishery rents will in future be added to the items of [illegible] the fund. The Collectors of those Districts in which these rents do not now exist will be requested to turn their attention to the subject of introducing them.

10. The sale proceeds of Avenue Clippings and sale of decayed trees have hitherto been carried to the credit of the District Road Fund, but the Board in their Circular, dated 3rd August 1864, directed that they should in future be credited to the Village Jungle Conservancy and Planting Fund (where that fund exists) as properly belonging to it and as the charges connected with the planting of avenues are debitable to the same head.

11. The only other items which go to form the Road Fund income are the sale proceeds of materials already charged in the accounts, recoveries of past expenditure, and some Miscellaneous items, the chief of which will be here described. In the Madras and Salem Districts, the surplus Pagoda Fund has been invested in Government Loans to the amount, in the former District, of Rupees 24,800, and in the latter of Rupees 43,000. The interest realized on these loans during 1863-64, has been brought to account. Some correspondence took place between the Board and the late Collectors of Madras, Messrs. Ellis and Banbury, regarding the employment of these surplus Pagoda Funds, and the Board in Proceedings dated 3rd June 1864, expressed their opinion that it is not advisable to retain this capital, in order to provide by its interest an additional petty item of income for the District Road Fund, but that the employment of the capital on a single useful work would be more immediately and permanently beneficial, and more consonant with the wishes of the comm[illegible] They await Mr. Fane's opinion as to [illegible]est method of employing the fund.

12. In Cuddapah and Tanjore some surplus Pagoda Funds in deposit have been brought to account. In Tinnevelly a special item from the sale proceeds of the stones of the demolished Fort wall at Palamcottah is credited to the amount of Rupees 4,457-1-8, but from the Statement of expenditure it appears that a charge of Rupees 4,233-14-7 was incurred in executing the work so that the net receipt was only Rupees 223-3-1.

13. In Tanjore a sum of Rupees 808 has been brought to account, being surplus proceeds of anicut plantations, and the receipt on this account in 1862-63 was Rupees 1,133. This appears however properly to belong to the Village Jungle Conservancy and Planting Fund, and the Collector will be requested to credit in future the entire amount of receipt to that fund, and to debit to it whatever charges may be incurred for Plantations, &c. In Madura there is an item of fees collected on Bandypettahs amounting to Rupees 1,523. The expenditure incurred for constructing those Pettahs, and for cost of establishment, was Rupees 2,271. In Salem the value of convict labor realized was Rupees 200, while in 1862-63 it amounted to Rupees 527. The Board presume that this is the value of work or the amount realized for work done by convicts under the charge of the Magistrate. It is matter for consideration whether a similar receipt cannot be obtained in other Districts. In Malabar there is a new item of fee on the Ponani groynes amounting to Rupees 1,150-13-5, and the Collector will be desired to explain the nature of the fees, and t under what system they are collected.

14. The Collectors of Bellary and Malabar have properly credited to the Road Fund the contributions made by private individuals for particular works; but this course does not appear to have been followed in other Districts in which similar contributions were received. It appears from the Statements of Expenditure, &c., that in the Districts of Cuddapah, Tanjore, and Salem, contributions were received, but they were not brought to credit, only the net amount of charge on the works borne by the fund having been exhibited in the Statement of Expenditure. The whole contributions received are given in the margin as far as they can be gathered, and Collectors will be requested to exhibit the entire transactions on this account in their future accounts. The Collectors generally should endeavour to develope this system of priva aid of Fund expenditure on particular works. It is quite in consonance with the feelings and customs of the people, and will tend to increase their interest in the fund, while it may materially increase its means of usefulness. The Collector of Tinnevelly states in paragraph 14 of his report, that a sum of Rupees 209-11-9 was realized from the rent of bazars, fees levied on cart stand, and sale of manure; but the sum has not been entered in the Statement No. 1, as it ought to have been. The amount should not be kept separate. It appears that after some expenditure, there remained a balance of Rupees 286-2-11 on 30th April 1864, and the Collector will be requested to include it in the accounts of the current year 1864-65, unless he can show good grounds of objection.

	Rs.
Godavery—Contribution for a road from the wharf to the Sea Custom House	39
Cuddapah—Do. for the repair of a road ...	206
Bellary—Do. for extirpating prickly-pear	204
Tanjore—Do. for constructing tunnels over the town drains	318
Do. do. for repairing the good water tank at Sheally	439
Salem—For sinking two wells in the town of Usur ...	364
Malabar—For repairing certain roads.	1,253

The Collector of Vizagapatam has unnecessarily swelled the Statement of Receipts and Charges by exhibiting the adjustments in his accounts of certain wrong entries made under the orders of the Accountant Gener 1862-63, a sum of Rupees 237-4-10 was transferred to the one per cent. Income-tax Fund from the District Road Fund, which ought not to have been done. To correct this error, all that was necessary was to re-transfer the sum to the District Road Fund, instead of crediting the full sum of Rupees 2,200, and debiting Rupees 1,962-11-2. The net amount alone has been credited in the Board's Statement No. 1. In the Madras District a sum of Rupees 878-3-4 was paid to the Engineer's Department in June 1863, which was refunded in the following month of July. This is entered in the Collector's Statement both under Receipts and Charges, but it has been altogether omitted from the Board's Statement as unnecessary.

16. In the Board's Statement No. 1 the adjustments above referred to have been omitted, and the following abstract shows the receipts from the several sources compared with 1862-63:—

Items.	1862-63.	1863-64.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ferry Rents and Tolls	76,057	1,07,332	31,275	...
2. Road Cess...	1,33,065	1,19,122	...	13,943
3. Surplus Collections of Pound Fund ...	64,710	90,630	25,920	...
4. Grass rent...	31,060	16,593	...	14,4
5. Rent and sale of Reeds	700	451	...	209
6. Rent and sale of Manure	788	798	10	...
7. Avenue Clippings	25,113	22,772	...	2,341
8. Sale of Trees	7,225	4,659	...	2,566
9. Sale of materials and recoveries	10,040	4,691	...	5,349
10. Cart Tax	521	...	...	521
11. Sundry Items:—				
Borrowed from General Fund in the Kistna District	10,157	22	...	10,135
Transfer from one per cent. Income-tax Fund in Vizagapatam	...	237	237	...
Transfer from the Jungle Conservancy and Port Fund in the Kistna District...	...	384	384	...
Surplus Pagoda Funds in Cuddapah and Tanjore	...	22,843	22,843	...
Contributions from private individuals in Bellary and Malabar	...	1,457	1,457	...
Interest from Pagoda Fund invested in Government loans in Madras and Salem.	9,809	3,436	...	6,373
Sale of stones from ruined Pagoda building, and fragments of destroyed gun in Madras Town	19	26	7	...
Surplus proceeds of Anicut plantation in Tanjore	1,133	808	..	325
Fe[illegible]l on Bandy Pettas in Madura	..	1,523	1,523	..
Tra[illegible]n Stamping Fee Fund in do.	...	1,000	1,000	
Sale proceeds of the stones of the demolished Fort [illegible] Palamcottah in Tinnevelly	2,735	4,457	1,722	...
Rent of Topes in Coimbatore	...	108	108	...
Value of convict labor employed, and Fines levied on Contracts in Salem ...	562	200		362
Fees on Ponani groynes in Malabar ...	...	1,152	1,152	...
Amount transferred, being the balance of forfeited arrears of interest accrued on late Kutbud Dowlah's pension in Kistna.	1,541	...	...	1,541
Transfer from Jungle Conservancy Fund in Cuddapah and Kurnool	7,154	..	...	7,154
Amount received by subscriptions for Municipal purposes in Bellary	65	...	...	65
Amount borrowed from Town Fund in Madura	500	...	...	500
Amount transferred by the Public Works Department of North Canara on account of the transfer of the Cundapur Taluk to South Canara...	159	...	...	159
	3,83,113	4,01,701	87,638	66,050
		Net...	21,588	

17. It will be seen from the above abstract that the income of the District Road Fund amounted to Rupees 4,04,701. The receipts in many cases are of a fluctuating nature, and the

variations need therefore no explanation, the chief items having been already noticed above. The above receipts being added to the balance including unadjusted items, the total available Road Funds amounted in the aggregate to Rupees 6,65,673.

18. It appears that in pursuance of the orders of Government in the Public Works Department, the Accountant General has already adjusted the following sums to the credit of Public Works remittance, by debiting the District Road Fund on account of Public Works superintendence, viz., 79,500 in the books of 1863-64, and 75,000 Rupees in those of 1864-65.

	Rupees.
Madr...	5,000
Madras, on account of Cuddapah	000
South Arcot	000
Tanjore	000
Madura...	000
Coimbatore	3,000
[illegible]	3 000
Malabar	18,000
	48,000

The Accountant General's Notification in regard to the first item of the charge having reached the Collectors after the close of the official year 1863-64, some only of them have charged off the items noted in the margin in the accounts of 1863-64. The Collector of Tanjore has charged in excess of the allotment a sum of Rupees 1,000, which was properly transferable from the one per cent. Income-tax Fund. In the Board's Statement the correct sum of 7,000 Rupees has therefore been admitted. It will also be seen that an extra sum of 1,000 Rupees has been charged to Madras, which was properly debitable to the Cuddapah District, and this was done on the ground that no funds were available in Cuddapah, and was permitted in the order of Government, dated 6th July 1864, No. 1,953, on the recommendation of the Controller and Auditor of Public Works; but the Board consider that the arrangement is unfair to the Madras District, the Local Fund in which can ill afford to bear charges on account of other Districts.

19. The whole matter will, however, have to be re-adjusted with reference to the decision of the Supreme Government in their letter, dated 16th October 1864, (Government Order, dated 1st November 1864, No. 2,007,) reducing the charge on Local Funds for Department Public Works Establishment to ten per cent. commencing with 1863-64.

20. According to the above decision, the charge for Public Works superintendence will in future have to be made on Local Funds after ascertaining the actual expenditure of a year, and accordingly the amount payable from the fund in the current official year, on the actual expenditure of 1863-64, is only Rupees 32,734 as shown in the margin. The Board request that the Accountant General may be instructed to cancel the adjustment already made by him in his books of 1863-64 and 1864-65, and as soon as this is done, the several Collectors who have charged certain sums in their accounts of 1863-64 in reference to the Accountant General's Notification, will be [illegible] to re-credit Local Fund, and to charge the sums above specified in their accounts of the current official year. The Collectors have already been directed to submit supplemental estimates for work to be [illegible]d from the funds rendered available by the decision of the Government of India.

Districts.	Expenditure on actual Public Works.	Allotment to be made for the Superintendence of the Public Works Establishment.
	Rs	Rs.
T[illegible] ...		.....
[illegible]tam		109
	20,346	2,635
	18,821	1,852
	28,499	2,850
	4,581	458
	9,450	945
	7,635	764
	13,867	1,387
... ... Arcot ...	23,489	[illegible]
Arcot ...	47,288	[illegible]
	18,946	
	3,995	
	12,238	1,224
	7,421	742
[illegible]re ...	6,772	677
[illegible]	25,113	2,511
[illegible] Canara...	9,342	934
Malabar ...	62,439	6,244
Total...	3,27,837	

21. The whole expenditure out of this fund in 1863-64 amounts to Rupees 4,30,[illegible]9-13-0; but of this sum Rupees 1,01,650-12-2 was spent on account of Ferry and Tolls Charges; for planting avenue trees; for Public Works Establishment; and for Miscellaneous improvements, as particularized below. The amount proposed to be spent in the Budget of 1863-64 was Rupees 3,58,186, but it did not include the cost of Public Works Establishment to be transferred to general funds and various other items:—

Districts.	Charges on account of Ferry Rents and Tolls.	Planting avenue trees, &c.	Proportion debited on account of Public Works Establishment.	Sundry Items.	Total.
1	2	3			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tanjam ...	... ...	... ...	... ...	200 0 0	200 0 0
2. Vizagapatam.	... ...	... .	... ...	... ...	... ...
3. Godavery ...	637 1 7	2,177 2 7	... ...	1,629 10 5	4,443 14 7
4. Kistna ...	... ...	... ...	... ...	17,487 10 2	17,487 10 2
5. Nellore ...	353 10 11	... .	... .	2,287 11 4	2,641 6 3
6. Cuddapah ...	... ...	... ...	... ...	... ...	... ...
7. Bellary ...	... ...	... ...	... ...	[illegible]38 8 0	[illegible]38 8 0
8. Kurnool ...	... ...	... ...	... ...	... .	... ...
9. Madras ...	563 15 4	... ...	6,000 0 0	240 0 0	6,803 15 4
10. North Arcot	... ...	... ...	... ...	3,160 10 0	3,160 10 0
11. South Arcot	1,153 13 4	... .	7,000 0 0	300 0 0	8,453 13 4
12. Tanjore ...	57 5 0	1,825 13 7	7,000 0 0	... .	8,883 2 7
13. Trichinopoly.	... ...	488 9 4	... ...	100 0 0	588 9 4
14. Madura ...	399 10 6	3,422 2 6	3,000 0 0	2,798 4 7	9,620 1 1
15. Tinnevelly...	... ...	... .	... ...	4,233 4 7	4,233 4 7
16. Coimbatore	1,618 4 1	289 5 0	3,000 0 0	2,740 1 8	7,647 10 9
17. Salem... ...	... ...	195 6 11	... ...	1,487 15 9	1,683 6 8
18. South Canara	1,472 14 11	... ...	3,000 0 0	483 2 8	4,956 1 7
19. Malabar ...	2,100 10 8	... ...	18,000 0 0	317 15 3	20,418 9 11
Total...	8,357 6 4	8,398 7 5	47,000 0 0	37,894 14 5	1,01,650 12 2

22. It will be seen that a sum of Rupees 8,398-7-5 was spent from the District Road Fund for the formation of avenues, planting trees, nurseries, and maintenance of topes and gardens, which charges will in future be borne by the Village Jungle Conservancy Fund. As the sale proceeds of trees and avenue clippings were however credited to the Road Fund in 1863-64, it does not appear necessary to insist on the transfer of the charges to the Jungle Conservancy Fund. The Collector of Tanjore has charged a sum of Rupees 254-2-10 on account of the pay of gardeners employed in the Shevagangah garden, and in Trichinopoly there is a charge of Rupees 199-12-0 on account of a Circar garden. The Collectors of these Districts will be requested to explain the nature of these charges.

23. The particulars of the sundry items entered in Column 5 of the abstract annexed to paragraph 21 are given separately in Statement No. 2 for each District. Of these the payments for municipal purposes as grant in aid of local contributions, and for local improvements, amount to Rupees 4,594-6-2 as shown in the margin. A sum of Rupees 428-8-0 was spent in Bellary and Trichinopoly for extirpating Prickly-pear. In the former District a contribution of Rupees 204 was received for this purpose, but nothing

	Rs. A. P.
Ga[illegible]	200 0 0
Go[illegible] ...	1,008 5 0
Nellore	2,287 11 4
Bellary ...	100 0 0
North Arcot	255 0 10
... ...	743 5 0
	4,594 6 2

that from Taliaparamba to Baliapatam have also been finished. The expenditure on Public Works was sixty-two per cent. on the available balance, and the Collector observes that a still larger expenditure could have been made on other useful works had the Department of Public Works been able to spare time to attend to them. He anticipates great advantage from the division of duty and responsibility provided in the new Local Fund rules.

31. The expenditure in South Arcot occurred in great part in the construction of new works, extending and improving existing lines of roads, and opening up new communications. The principal roads constructed are those from Trinomalay to Polur, from Paravalur to Thittagoody, from the Varanam tank bank to Puttore, and from Puserampett to join the Nadarajapuram road.

Three Tunnels across the east bank of the Manarvaikal.
Bridge on the road from Virdachellum to Vellam river.
Tunnels on the road from Tindivanum to Killisnur.

In addition to these works some bridges and tunnels were constructed, and extensive repairs executed. A considerable sum was spent in Nellore on important lines of road in proportion to their traffic.

32. In the Godavery District the expenditure was disproportionate to the available funds, being only forty-four per cent. The principal new works executed during the year are noted in the margin. Mr. Fraser states that there are numerous deaths from drowning from want of proper ferry boats or means of crossing the irrigation channels in the several parts of the delta, and regrets that the outlay on Ferry boats and their repairs has not been large. He considers that efficient and safe means of crossing by boat or bridge should be generally provided, and contemplates converting the embankments into roads bridged throughout. The Board deem this very desirable, and request the Collector to adopt early measures for commencing these improvements, as it appears from his statement that there is not at present one line of District road in the delta bridged or provided with efficient ferry boats.

Road from Gunnaveram to Ambajepetta.
" " Kottipalli to Jaganadaghiri.
" " Sidhantum to Martair.
" " Pervali to Tanukus.
" " Kottapeta to Gantey.
" " Sanuku to Prattipadu.
" " Jaganadaghiri to Pennaguduru.

33. In Salem and North Arcot the expenditure was satisfactory. In the former District it consisted chiefly in restoration and repair of roads of considerable public utility, and the completion of works which remained unfinished at the close of 1862-63. In North Arcot the expenditure on original works amounted to Rupees 10,564-10-9, the principal works being the road from Arnee to Chetput, and from Poonganoor to the Cuddapah frontier.

34. The expenditure in the remaining Districts was small, and does not require special notice; but in the four Districts of Tanjore, Madura, South Canara, and Tinnevelly, it did not bear due proportion to the available funds being thirty-nine, forty-six, forty-two, and thirty-four per cent. respectively. As already noticed, in the Godavery District it was only forty-four per cent. The Collector of Tanjore expresses regret at this state of things, and attributes it to the fact that the sanction of Government for the revised Budget was received only in November last. He states that most of the works which remained incomplete on the 30th April last have since been completed, and that the funds in hand will be employed to the fullest extent possible during the current year. The Collectors of the other Districts in which the expenditure was disproportionate to the funds afford no explanation, and it is a matter of regret that more attention was not paid to the repeated stringent orders of the Board and Government, that a fair proportion of the funds should be spent. The Board, however, trust that under the new rules for the Local funds, in which the responsibility of the Collector is well defined, the operations of the current year in these Districts will be more satisfactory. In the Board's Proceedings dated 12th October 1864, No. 6,715, the attention of the Collectors has been drawn to the remarks of Government in paragraphs 5 and 11 of their order dated 7th July 1864, No. 1,178, reviewing the Local Fund Report for 1862-63.

Raising an embankment and constructing a Bridge, three buoys across Mungaloor Swamp	980	11	4
Constructing a Bridge and Tunnel and raising 3rd class road between Gudivada and Bantumilly.	5,618	12	9
Constructing a Tunnel and raising 3rd class road between Ongole and Gudivada			
Constructing 2nd class District road from Iukola to Kadavakaduru and building two bridges on the same	453	8	0

35. The Collector of the Kistna District states that the works noted in the margin were constructed rather for the benefit of the salt trade than for the general use of the country, although they have been of great general use as well, and proposes submitting a statement in a separate communication showing the aggregate sum expended on them from the first with a view to obtaining an equivalent grant from Imperial Funds to be placed to the Local Fund credit. The expenditure on these roads appears to have been commenced in the year 1861. Whether the amount can be recovered from the Imperial Funds is, however, a question which must be left for the decision of Government.

36. The Collector of South Arcot proposes to allow 30 Rupees monthly from the Local Fund to his Accountant, on whom, he states, devolves the labor of preparing the monthly, quarterly, half-yearly, and annual accounts, &c. He mentions that there has been no separate establishment kept up as formerly, during the past year, and that the rate of 30 Rupees is the fixed allowance as originally arranged between the Collector and the District Engineer, and he considers the amount to be fairly due for the additional work which has been thrown on one of the Accountants of his office. A similar application was received from the Collector of Salem, who proposed an additional remuneration of 35 Rupees a month to three Accountants in his Cutcherry, and in their Proceedings, dated 16th July 1864, No. 4,438, the Board observed that the duty of preparing such accounts properly devolves on the existing establishments, and that no additional remuneration can be allowed on that account. There appears to be no reason to make an exception in the case of South Arcot, although the work is heavier, but if it is allowed for one District it must be so for all, and the Board desire to receive the orders of Government on this subject.

Pound Fund.

37. The following abstract shows the transactions of this fund:—

Districts.	Balance.			Collections.	Total including the balance.	Charges.			Balance.	Amount proposed to be transferred in 1864-65 out of the Balance.
	Balance of last year brought forward.	Unadjusted items of last year.	Total.			Establishment and Founds, &c.	Amount transferred to the District Road Fund.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam... ...	1,675	...	1,675	2,968	4,643	873	2,700	3,573	1,070	...
Vizagapatam.	733	139	872	3,026	3,898	403	2,695	3,098	800	800
Godavery ...	9,523	...	9,523	10,622	20,145	1,958	9,523	11,481	8,664	8,664
Kistna... ...	17,693	4,300	21,993	23,398	45,391	6,014	29,634	35,648	9,743	...
Nellore... ...	9,233	...	9,233	10,157	19,390	3,836	5,500	9,336	10,054	6,000
Cuddapah ..	3,855	...	3,855	5,168	9,023	293	3,000	3,293	5,730	4,500
Bellary... ...	1,243	...	1,243	7,597	8,840	727	...	727	8,113	7,123
Kurnool... ...	987	413	1,400	8,058	9,458	1,043	5,000	6,043	3,415	2,000
Madras... ...	1,207	..	1,207	3,667	4,874	2,398	1,000	3,398	1,476	1,000
North Arcot. .	2,992	...	2,992	4,743	7,735	3,731	2,000	5,731	2,004	1,500
South Arcot. .	5,321	...	5,321	7,912	13,233	5,535	5,321	10,856	2,377	2,300
Tanjore... ...	8,093	...	8,093	10,632	18,725	4,177	8,093	12,270	6,455	6,455
Trichinopoly. .	4,365	...	4,365	4,487	8,852	1,320	2,865	4,185	4,667	3,167
Madura... ...	9,499	11	9,510	9,467	18,977	1,026	8,299	9,325	9,652	8,652
Tinnevelly ...	5,520	239	5,759	9,514	15,273	6,634	1,000	7,634	7,639	2,000
Coimbatore ...	6,868	221	7,089	5,593	12,685	637	4,000	4,637	8,048	4,000
Salem	4,539	...	4,539	7,129	11,668	2,715	...	2,715	8,953	7,946
South Canara	88	...	88	367	455	212	...	212	243	...
Malabar... ...	59	897	956	2,611	3,567	2,882	...	2,882	685	...
Total...	93,193	6,220	99,713	1,37,119	2,36,832	46,414	90,630	1,37,044	99,788	66,107

38. The previous year's balance brought forward in the two Districts of Ganjam and North Arcot, does not agree with last year's Statement. The balance brought forward in the former District is less by Rupees 250, which sum was transferred in 1862-63 to the District [illegible] and, but omitted to be deducted from the Pound Fund. In North Arcot there is an increase of Rupees 358 in the balance brought forward, and it is explained that it is the result of some unadjusted advances having been included in the returns of previous years and omitted from the accounts. This explanation is not satisfactory, and shows carelessness in the Account Department in spite of the repeated orders of the Board to maintain due agreement between the accounts rendered to the Board and to the Accountant General.

39. In paragraph 28 of the Report for 1862-63, a sum of Rupees 71,833 was proposed to be transferred to the credit of the District Road Fund in the accounts of 1863-64, but from the foregoing abstract it will be observed that Rupees 90,630 was so transferred. This has already been noticed in paragraph 7 in connection with the credits to the District Road Fund.

40. The receipts on account of the Pound Fund amounted during the past year to Rupees 1,37,119, or Rupees 18,927 more than those of the preceding year. These receipts together with the sum of Rupees 93,493, the balance at the beginning of the year, and Rupees 6,220, being the unadjusted items of last year, make up a total of Rupees 2,36,832. From this amount the actual expenditure on account of Pounds being deducted, there remained a balance of Rupees 1,90,418. Out of this sum, Rupees 90,630 was transferred to the District Road Fund in 1863-64, and Rupees 66,107 is proposed to be transferred in the accounts of the current year.

Jungle Conservancy and Planting Fund.

41. Collections on account of this fund were made in the past year in all the Districts except Salem, South Canara, and Malabar, where the jungles are under the management of the Forest Conservancy Department. The following abstract shows the transactions of this fund :—

Districts.	Balance at the beginning of 1863-64.	Receipts during the year.	Total including the balance.	Charges.			Balance.
				Amount spent in planting trees, &c.	Commission and Establishment.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	1,836	90	1,926	...		...	1,926
Vizagapatam ...	[illegible]	46	92	69		69	23
Godavery	...	[illegible]	[illegible]	...	...	...	1,295
Kistna	6,576	[illegible]	[illegible]	536	538	1,074	[illegible]
[illegible]re	[illegible]	[illegible]	2,688	396		396	[illegible]
[illegible]apah	[illegible]	[illegible]	10,818	4,117	...	4,117	6,701
Bellary	2,354	2,611	4,965	714	50	764	4,201
Kurnool	[illegible]	578	1,928	...		...	1,228
Madras	[illegible]	793	950	832		832	118
North Arcot ...	16[illegible]	[illegible]	28,103	8,280	1,291	9,571	18,532
South Arcot ...	4[illegible]	[illegible]	6,395	...	...	...	[illegible]
Tanjore ...	[illegible]	1,459	3,492	..	312	312	[illegible]
Trichinopoly	[illegible]	477	611	...	...	...	611
Madura	[illegible]	1,424	1,910	...	184	184	1,756
Tinnevelly ...	[illegible]	778	2,849	713	...	713	[illegible]
Coimbatore ...	482	882	1,314	...	137	137	1,177
Total...	45,428	33,468	78,896	15,657	2,512	18,169	60,727

42. The balance of 1862-63 brought forward is Rupees 45,428 or Rupees 2,130 less than the amount shown as the balance in last year's report. There is a decrease of Rupees 2,154 in the Trichinopoly District and the Collector explains that the difference is the collections made prior to September 1862, which were credited to General Revenue in the absence of instructions to the contrary at that time. In North Arcot there is an increase of Rupees 24 in the balance brought forward. This is probably a recovery of some over charge made in 1862-63; and if so, should have been treated as an item of receipt in 1863-64. In the Statement from North Arcot the expenditure is given at Rupees 10,613-3-4, but from paragraph 15 of the Collector's report, it appears that that amount includes Rupees 239-1-8 due for work done and charged but not paid for. From a Statement received with a subsequent letter dated 11th August 1864, it appears that the amount charged but not disbursed up to 30th April 1864, is Rupees 993-9-9. It is improper to include as actual expenditure any amount which was not actually disbursed and charged in the Treasury account, and the sum in question has, therefore, been excluded from the expenditure, and the correct balance of Rupees 18,531-10-5 is exhibited in the abstract.

43. The total receipts on account of the Jungle Conservancy Fund, inclusive of the balance on the 30th April 1863, amounted to Rupees 78,896. The expenditure amounted to only Rupees 18,169, of which Rupees 2,512 were for commission and establishment for making the collections. Thus the whole expenditure is below twenty-four per cent. on the available funds. In North Arcot alone was the expenditure for planting, &c., large, being Rupees 8,280, but even here it was not proportionate to the available funds after deducting commission, as the charge was below thirty-two per cent. It appears from the Collector's separate report on this fund that 29,033 trees were planted on roads extending about 182 miles.

44. The only other item of large expenditure was in Cuddapah, being Rupees 4,117. The Acting Collector does not give in his accounts the particulars of this expenditure, but his report shows that good progress has been made in forming avenues, plantations, and nurseries. Out of the expenditure the sum of Rupees 1,437 consisted of advances for work and cash in hand with the Executive Officers. In the Kistna, Nellore, Madras, and Tinnevelly Districts, the expenditure was very small compared with the available funds. In Vizagapatam the income itself was very small.

45. The Collectors of the other seven Districts in which there are funds do not appear to have given that attention as to their employment for planting purposes which the Government and the parties entrusted have a right to expect. The Collectors of the Godavery, Tanjore, Trichinopoly, Madura, and Coimbatore Districts have however spent some money from the District Road Fund in planting as already noticed in paragraph 22. The Collector of Kurnool, which District is partly under the Forest Department, states that a nursery was started at the close of the year under the care of the Civil Surgeon, but no expenditure has been entered in the accounts. He anticipates that it will be chiefly useful in supplying plants for the banks of the Irrigation Company's Canal. There are few other spots in the District which afford any facilities for planting.

46. The Collector of South Arcot states that although no appropriation was made of the funds in the year under report, he hopes that in the current year the money will be turned to its legitimate account, and admitting its importance he speaks of difficulties in fixing on sites and arranging for the satisfactory apportionment of the funds. This is altogether satisfactory, but the Board trust that in the current year the particular attention of the Collector will be given to the due appropriation of the fund for planting purposes.

47. It is evident that more systematic operations than have hitherto been attempted must be undertaken for the useful employment of the considerable funds that have accumulated, and the Board request each Collector to submit a scheme for the appropriation of the funds available in his District with the least possible delay. The formation of topes, nurseries, and avenues, and the planting of channel banks and tank bunds afford an ample field for the purpose, and the responsibility of not allowing the funds to lie idle rests on the Collectors. Immense benefit can be afforded in such matters by small means if judiciously employed, as is shown by the avenues and palmyra topes of Salem.

Stamping Fee Fund.

48. The following abstract exhibits at one view the receipts and charges on account of the Stamping Fee Fund:—

Districts.	Balance at the beginning of the year.	Collections.	Total including the balance.	Expenditure.	Balance.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Vizagapatam	32	42	74	31	43
Kistna...	.....	254	254	219	35
Bellary...	92	890	982	366	616
Madras...	1,372	6,552	7,924	2,202	5,722
North Arcot...	1,029	11	1,040	194	846
South Arcot...	351	738	1,089	38	1,051
Tanjore...	889	1,415	2,304	763	1,541
Madura...	1,319	887	2,206	1,638	568
Tinnevelly	212	284	496	215	281
Salem	.....	106	106	106	.....
Total...	5,296	11,179	16,475	5,772	10,703

49. From this Statement it will be seen that the balance at the commencement of the year on account of the fund was Rupees 5,296. During the past year, the system of stamping receipts and measures was in operation in ten Districts. The receipts amounted to Rupees 11,179, making with the balance at the beginning of the year a total of Rupees 16,475. The charges for establishment, &c., amounted to Rupees 5,772, leaving a balance of Rupees 10,703. Of the expenditure entered for Madura, the sum of Rupees 1,250 was paid to the District Road and Town Funds to replace the outlay incurred in the Kodykanel lake. As the collections since 1st May 1864 are being carried to Imperial Funds, the Board consider that the balance which remained on 30th April 1864 under the Stamping Fee Fund may be credited to the District Road Fund, and the Collectors will be instructed accordingly.

Irrigation Cess in Trichinopoly.

50. The Demand Collections and Balance of this cess is given below:—

		Rs.
Demand	Arrears...	4,508
	Current...	8,313
	Total...	12,821
Collections...		6,939
Balance		5,882

The balance is large, but the Collector states that measures have been adopted for its early recovery.

51. This fund appears to have been managed satisfactorily during the past year. As shown in the margin, the total receipts inclusive of the last year's balance amounted to Rupees 9,781, and the charges on account of establishment and the construction Corumboos and other extra works to Rupees 6,476, leaving a balance of Rupees 3,305. The balance as given in the Collector's report is Rupees 4,508, which is incorrect.

	Rs.	A.	P.
Balance at the commencement of 1863-64 ...	2,637	15	3
Receipts during the year	7,143	6	11
Total...	9,781	6	2
Charges.			
Establishment	5,737	7	0
Construction of Corumboos, &c.	738	2	0
	6,475	9	0
Balance on the 30th April 1864	3,305	13	2

Town Fund in Madura.

52. The receipts on account of this fund amounted to Rupees 9,179, making with the balance Rupees 7,254 on the 30th April 1863, a total of Rupees 16,433. This sum includes Rupees 500 refunded from the District Road and Stamping Fee Funds on account of the advance made for the lake at Kodykanel. The expenditure amounted to Rupees 3,966, leaving a balance of Rupees 12,467, of which Rupees 5,500 were in Government paper.

	Rs.	A.	P.	Rs.	A.	P.
Balance on the 30th April 1863				7,254	2	9
Receipts during 1863-64				9,178	10	9
Total...				16,432	13	6
Charges.						
Establishment	3,761	7	11			
Extra charges	154	5	11			
Advances made but not yet finally adjusted	50	0	0			
				3,965	13	10
Balance on the 30th April 1864...				12,466	15	8

53. The Local Fund accounts as at present kept in some Districts, appear to be in a very complicated state. Advances made for materials are mixed with cash remaining with the Executive Officers; in some cases adjustments and transfers are made without any explanation, and often wrongly, and hence the examination and compilation of these accounts are rendered difficult, and occupy more time than would otherwise be necessary. The Board intend to furnish Collectors with instructions and forms for keeping the accounts of the different funds in connection with the new rules for Local Fund, as soon as they receive the orders of Government on the modification of some of the rules suggested in their Proceedings, dated 11th August 1864, No. 5,128.

54. With reference to the Circulars issued by the Accountant General directing the Collectors to discontinue the monthly Statements of the District Road Fund, Jungle Conservancy Fund, Pound Fund, and Public Bungalow Fund, as the duty of auditing them is entrusted to the Board of Revenue, the Government in their order dated 4th October 1864, No. 1,827, observed that the Board of Revenue have not been vested with the duty of auditing the Pound Fund. The Accountant General thereupon addressed the Board on the 6th idem asking whether in consequence of the Government order it would be necessary to modify his Circular to Collectors, observing that it is not apparent what check his office can exercise over the collections and disbursements from this fund, other than that which the Board now maintain. Hitherto there has been no regular audit, though the Board obtain annually Statements of the receipts and expenditure of this fund from the Collectors and report them to Government in their Annual Report of Local Funds. The charges against the Pound Fund are passed by the Board, since the new rules of Local Fund were issued by Government, though no formal and complete system of audit has been established in this office, as no general instructions with the necessary forms of accounts have yet been issued to Collectors regarding the several funds. The Accountant General merely received from Collectors monthly Statements of receipts and disbursements; and it does not appear necessary that he should require these any longer on account of the Pound Fund only as the necessary check over those transactions is exercised in the Board's Office. The Accountant General has accordingly been informed that no modification is necessary in his Circular, and the Board trust that this will meet with the approval of Government under the circumstances stated.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to All Collectors.

" to F. Lushington, Esq., Accountant General.

Exd. J. Wright.

	Rs.	A.	P.
1. Compound wall to the Burial ground at Georgepetta in Godavery...	603	5	5
2. Clearing the compound of the Protestant Bu... ...ry	18	0	0
3. C... ...tained by the renter of	240	0	0
4. For building Old Town Dispensary at Cuddalore	300	0	0
5. Constructing Bandypettahs and the cost of their Establishment in Madura	2,271	3	8
6. D... ... Fort wall in Tinnevelly	4,233		
7. I... ...huttrums at several places in C...	1,712	8	3
8. Constructing a market shed at Salem, as per Board's Proceedings, dated 23rd July and 11th November 18...	741	10	9
9. Construction of a Chuttrum at Charwady in South Canara			

appears to have been contributed in Trichinopoly, though one hundred Rupees were spent. Of the items noted in the margin, the first two were objected to both by the Collector and the Board, but Government, in their Order dated 3rd August 1861, No. 1,378, observed that it was not worth while now to make the refund. ...e charge... ...structing Bandypettahs in Madura exceeded the yearly income from fees collected in them, but the charge included an adjustment of expenditure made in the previous ... demolishing the Fort wall at Palamcottah was covered by the sale proceeds of stones taken out of it. The construction of a market shed at Salem was authorized by the Board. The other items of expenditure are legitimate charges against the Local Fund, and did not require any special sanction under the rules hitherto in force. In future all proposed expenditure will be entered in the Budget and no charge not passed in the Budget will be admitted except on special sanction.

21. The other items under Sundries consist of transfers, refunds, and loans which are given in the margin; the transfer made in the Kistna District appears to be irregular. In the Statement which accompanied the Collector's letter dated 8th September 1862, a sum of Rupees 6,989-11-5 was entered as expended on Public Works out of the Pound Fund. In paragraph 3 of their Proceedings, dated 7th October 1862, it was pointed out that the course was incor... ...d that the surplus available for Public Works should be originally t... ... the District Road Fund, ... ex... penditure on Public Works should be incurred. In the State... ...bmitted by the Collector with his letter, dated 4th November 1862, the transfer was accordingly made, and therefore it is now credited to the District Road Fund for transfer to cred... Pound Fund. On referring to the Statement No. 1, no separate credit appears under the head of Pound Fund. The Collector will be requested to explain the nature of the transfer, and until it is properly accounted for, the charge of Rupees 5,940-11-5 will not be considered as passed.

	Rs.	A.	P.
1 Kistna—Amount transferred from the District Road Fund to Pound Fund being the sum debited to the latter head and paid to Engineer Office in 1861-62	5,940	11	5
2. Kistna—Amount borrowed from Imperial Fu... ...d this year	11,546	14	9
3. N... ...be credited to this Fu... ...Public Works... ...	2,905	9	2
4. M... ...Town Fund as borrow... ..., for the lake work at Kodaikanal	250	0	0
5. Madura—Transferred to Imperial Fund as per let... ...	274	12	11
6. Co... ... per... ... fro...			
7. Co... ...Executive	...57	8	9
8. Ma... ...nt ... ...account of two cheques of the Groynes Fund debited to General Fund in 1861-62, now adjusted to the District Road Fund under the orders of the Accountant General...	170	0	8
	...9	3	

25. The second item is the refund mad... ... Funds on account of a sum borrowed in 1862-63. In the table annexed to paragraph 14 of the Board's Report for that year, a sum of only Rupees 10,157 was entered as borrowed from General Funds, as then ascertained from the accounts received by the Collector, but from the subsequent explanation afforded by the Collector it appears that the sum actually received and spent in that ... was Rupees 11,546-14-9, which is now correctly entered.

26. The third item shows the amount to be made good by the Executive Engineer of North Arcot, an erroneous balance having been brought forward in his account current. The Collector will be instructed to request the Executive Engineer to account for the sum. The fourth item is a part refund to the Town Fund in Madura from which a sum of 500 Rupees was borrowed in 1862-63. The balance of 250 Rupees was transferred from the Stamping Fee Fund which was kept distinct from the Town Fund. The transfer of Rupees 274-12-11 in Madura to Imperial Funds requires explanation. The Collector quotes a letter from the Sub-Engineer, but it has not been received with the Report.

27. The sum of Rupees 857-8-9, entered as the sixth item, is the amount misappropriated by the late Serjeant Wright, but recovered and erroneously credited in the Imperial Fund account current for April 1863. It appears, however, from the correspondence between the Superintending Engineer and Controller and Auditor of Public Works, that the necessary adjustment will be made in the Imperial Fund accounts in the current year 1864-65, by which the sum in question will be transferred to the credit of the District Road Fund. It is therefore not a regular charge, and entering it as such in the Local Fund accounts on account of the error in the Imperial Fund account, was unnecessary. The seventh item which relates to the same District is the amount lent to the Income-tax Fund, but which is recoverable. The eighth and last item is the charge incurred out of the Malabar Groyne Fund, and this has been treated as a charge in the District Road Fund accounts, the whole receipts from the groynes having been brought to the credit of that fund.

28. After deducting the charges above referred to, the expenditure on District roads and communications in the year under report is found to be Rupees 3,29,258, the particulars of which are given in Statement No. 2. In the following abstract, the Districts are arranged with reference to the amount of expenditure, and the available funds in each District are also shown:—

Districts.	Receipts, including adjustments and unadjusted balance at the beginning of the year.	Deduct expenditure on other than roads as shown in paragraph 21.	Balance available	CHARGES.			BALANCE.				Per centage of expenditure to the available balance.
				On...	Establishment and contingent charges.	Total.	Advances for materials not yet finally charged.	Cash with Executive Officers.	Cash in the Huzur Treasury.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Malabar	1,20,787	20,419	1,00,368	62,139	371	62,810	225	1,965	35,348	37,538	62
South Arcot... ...	76,404	8,454	67,950	47,298	180	47,468			20,117	20,482	60
N...	...,...	2,641	41,263	28...				...,...	9,096	12,764	69
G...		4,444	59,714	26...					32,400	33,368	44
S...	...,...	1,683	36,937	23...			179	389	10,268		70
North Arcot ...	40,566	3,161	37,405	2...			...	338	13,577		62
Kistna	43,489	17,488	26,001		...,...	...,...	3,747	1,262	2,003		73
Ta...	57,219	8,883			...	18,946	...	6,238	23,152		39
M...	29,792	6,804			187	14,654	...	1,362	7,572		61
M...	...,...	9,620	20,635	1...			1,355	512	12,503		46
R...		428	11,660	9...			...	493	1,716		81
South Canara ...	...,...	4,956	22,230	9,...	...	9,342	60	365	12,403		42
Kurnool	11,103	...	11,103	7,635	...	7,635	...	72	3,396		68
Tinnevelly ...	25,979	4,233	21,746	7,421	...			977	13,348	14,325	34
Coimbatore... ...	18,357	7,648		5,772	...			168	3,769	3,937	63
Cuddapah	6,486	...		3,581	...		...	650	1,256		70
	...12	589					...	340	1,689		66
	...78	...					...	5	2,078	2,083	84
	3,490	200	3,290	...	...		...	...	3,290	3,290	...
	6,65,673	1,01,651	5,64,022	3,27,337	1,921	3,29,258	5,566	20,157	2,09,041	2,34,764	

29. In the two Districts of Malabar and South Arcot the expenditure was large, being Rupees 62,810 and Rupees 47,468 respectively. In the next four Districts, Nellore, Godavery, Salem, and North Arcot, the outlay ranged from 23,000 to 28,000 Rupees. In the Kistna, Tanjore, Madras, and Madura Districts, the amount spent ranged from 12,000 to 19,000 Rupees. In all the other Districts the expenditure was below 10,000 Rupees. In Ganjam there was no expenditure at all, but the available funds which were small were allowed to accumulate for the execution of a work for which sanction has since been solicited.

30. In Malabar the principal bridges on which large expenditure was incurred during the year are the Truss bridge across the Tuta commenced in January 1863, the Murat bridge, and the bridge on the road from Tellicherry to Mahe. The road from Malapuram to Tanur has been completed at an aggregate cost of Rupees 7,526, and the road from Pudunagarem to Mangara, and

ABSTRACT STATEMENT of Receipts and Disbursements on account of the District Road

No. 1.

Fund in the several Districts of the Madras Presidency for the year 1863-64.

DISTRICTS.	BALANCE.			RECEIPTS DURING THE YEAR.										
	Balance of last year brought forward.	Unadjusted items of last year.	Total	Ferry rents and toll	Road cess.	Surplus collections of Pound Fund.	Grass rent.	Rent and sale of reeds.	Rent and sale of manure.	Avenue clippings.	Sale of trees.	Sale of materials already charged in the accounts, as well as recoveries of expenditure.	Sundry items as particularized in the column of remarks.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam... ...	525	...	525	249	...	2,700	...	...	...	6	...	10	...	2,965
2. Vizagapatam.	11	...	11	180		[illegible]	...	...	...	55	...	...	237	3,167
3. Godavery ...	33,769	...	33,769	931	6,675	9,523	12,82[illegible]			133	...	...	...	30,389
4. Kistna	1,482	3,786	5,268	5,309	746	29,634	309	...	...	48	...	1,769	406	38,221
5. Nellore... ..	27,339	1,016	28,355	...	9,916	5,500	...	...	...	...	...	133	...	15,549
6. Cuddapah ...	129	...	129					...	...	...	1,055	206	2,096	6,357
7. Bellary				[illegible]	...	...	...	...	245	12	...	88	204	8,464
8. Kurnool ...	5,4[illegible]		5,431	99	...	5,000			...	...	...	573	...	5,672
9. Madras			20,664	32	2,210	1,000	2,332	902	149	3	983	...	2,419	9,128
10. North Arcot.	5,62[illegible]				32,937	2,000	...	...				...	...	34,937
11. South Arcot..	20,027		20,027	1,052	49,707	5,321	...	...	14	15	195	73	...	56,377
12. Tanjore... ...	20,136	...	20,136	2,700	...	8,093	...			3,797	937	...	21,556	37,083
13. Trichinopoly..	2,428	...	2,428	...		2,865	952	215		[illegible]	...			[illegible]184
14. Madura... ...	13,667	1,789	15,456	5,86[illegible]		8,299	98			2,427	1,489	99	2,523	20,799
15. Tinnevelly. ...	12,629	...	12,629	...	...	1,000	...		...	7,886	...	7	4,457	13,350
16. Coimbatore...	2,210	87	2,297	10,447	...	4,000	...	...	244	1,242	...	19	108	16,060
17. Salem ...			[illegible]	1,588	16,931	...	...	236	146	2,103	...	5	1,243	22,252
18. South Canara.	15,[illegible]	...	15,262	10,925			...	...	...	480	...	519		[illegible]924
19. Malabar... ...	52,964	...	52,964	60,041			75	...	...	4,113	...	1,100	2,461	67,822
Total...	2,54,294	6,678	2,60,972	1,07,332	1,19,122	90,630	16,593	451	798	22,772	4,659	4,691	37,653	4,04,701

Total including the balance.	Deduct expenditure.	Balance.	REMARKS.				
16	17	18	19				
RS.	RS.	RS				RS.	A. P.
3,490	200	3,290	Vizagapatam—Transfer from the one per cent. Income tax fund			[illegible]	[illegible]
3,178	1,095	2,083	Kistna—Transfer from Port Fund...			286	8 6
64,158	30,790	33,368	Transfer from the Jungle Conservancy Fund.. ..			97	6 5
			Borrowed from General Fund..			21	12 7
43,489	36,	[illegible]2,	Cuddapah—Surplus Pagoda Fund				405 11 6
43,904	31,140	12,764	Bellary—Contribution for extirpating Prickly pe[illegible]				2,095 14 11
			Madras—Interest from Pagoda Fund invested in Government Loans..			2,393	204 4 0
6,486		[illegible]6	Sale proceeds of the building of pagoda in land taken for public purpose.			19	5 1
12,088		2,209	Sale of destroyed guns..			7	0 0
							2,419 10 1
11,103		3,468	Tanjore—Surplus proceeds of anicut plantation.			807	10 0
			Surplus Pagoda Fund.			20,747	8 0
							21,555 2 0
29,792	20,858	8,934	Madura—Fees collected in Bandy Pettahs			1,523	2 7
40,566	26,651	13,915	Transfer from the Stamp fee fund..			1,000	0 0
							2,523 2 7
76,404	55,922	20,482	Tinnevelly—Sale proceeds of the stones of the demolished fort wall at Palamcotta..				4,457 1 8
57,219	27,829	29,390	Coimbatore—Rent of topes, &c.				107 8 0
6,612	4,583	2,02[illegible]	Salem—Value of convict labor employed..				200 0 0
36,255	21,885	14,37[illegible]	Interest from Pagoda Fund invested in Government loans ...				1,043 0 0
25,979	11,654	14,325	[illegible]—Fees on [illegible]tions tow[illegible]			1,150	13 5
18,357	14,420	3,937	[illegible]ertain roads and bridges in Kurumbaram...			1,253	0 0
							2,403 13 5
38,620	27,784	10,836					37,652 9 0
27,186	14,298	12,888					
1,20,787	83,229	37,558					
6,65,673	4,30,909	2,34,764					

No. 2.

Statement showing the particulars of expenditure from the District Road Fund in the Districts under the Madras Presidency for the year 1863-64.

Districts	Nature of the Work performed.	Amount.			Total.		
NJAM.	*Sundry Items.*						
	to the Municipal Association pore.....				200	0	0
	Repairs of Roads and Bridges.						
	d running east and we t's Office						
	.....						
	a Tank at Nursapatam.....	253	10	2			
	Works below 100 Rupe	103	12	8			
					1,095	3	7
	Charges of Collections of Ferry Rents and Tolls.						
	Repairing Ferry at Sakhuntipilli	95	0	0			
	Do. Ferry boats at C	260	1	8			
	Do. do. and two Ta ..... Coringa	281	15	11			
		637	1	7			
	and fencing round the	1,191					
	al Delta No. 2 R	404					
		2,177	2	7			
	a.....	603					
	and at						
		18	0	0			
	and wharf at Coringa on						
		1,629	10	5			
C	*...n of Roads and Bridges.*						
	road from Gunnaveram t .... from						
		10,315	8	9			
	om Sitanag	552	8	9			
	Carried forward...	12,301	10	6	4,443	14	7

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Amount.			Total.		
					RS.		
	Brought forward ..				4,443	14	7
GODAVERY—(*Continued*.)	*Construction of Roads and Bridges* (Contd. and brought forward)	RS. 12,301	A. 10	P. 6			
	Constructing a road from to Tanuku	1,089	7	1			
	Do. do. from Kottapetta to Gantay.....	4,981	11	8			
	Do. do. from Tanuku viâ Darva to Prattipadu on the Ellore Canal.	824	1	7			
	om Jagannadagiri to Pennagaddum on the road from Carapa salt pans to Coconada	2,870					
	Do. stone wall along the river at Rajahmundry	465	5	0			
	Improving the Coconada main road to the mouth of the Samulcottah Channel.....						
	Works below 100 Rs.....	62					
					715	6	2
	Repairs of Roads and Bridges.						
	Repairing the road from Yennaveram to Jaddangi.....	880	8	10			
	Do. d om Samulcottah to Rajanagarum	1,000	0	0			
	Do. st ent in the river bank from Dow am to Kadyapulunka...	867	1	4			
	Do. road from Coconada to Nilapully	298					
	Do. Tappal road between Amalapur and Nursapur... ...	500					
	Works ...	84					
					30	11	11
					26,346	2	1
	Sundry Items.						
	Amount transferred from the District Road Fund to Pound Fund, being the sum debited to the latter head and paid to Engineer Office in 1861-62.....				5,940	11	5
	Amount borrowed from Imperial Funds in 1862-63 refunded this year.....				11,546	14	9
					17,487	10	2
KISTNA.	*Construction of Roads and Bridges.*						
	Constructing a Bridge and Tunnels and ...ing roads on the roads between Bantumilly and Perikid	5,618	12				
	Road along south bank of Captain Ryves' Channel	2,355	0	8			
	Road from Tenally side Channel Bridge to Jagurlamoody.....	729	7	8			
	Road from Pedugurala to Guntoor...	652	4	6			
	Road from Juggiahpetta joining to Hyderabad high road	491	11	10			
	Road from Dachepully to Tamerkotta	481	7	7			
	Constructing 2nd Class District road from Inkola to Kadavakaduru, and building two bridges on the same.....	453	3	0			
	Carried forward...	10,782	0	0	17,487	10	2
						32,085	4 3

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount.			Total.		
	Brought forward...	10,782	0	0	17,487	10	2			
	Clearing silt in Chinnapen Canal	402	1	9				32,085	4	3
	Con-tructing a Bridge over the Western side Channel to Ituru Lock.....	279	15	8						
	Improving the drainage in the Cantonment of Masulipatam...	209	14							
	Raising an embankment and constructing a Bridge on the road between Bantumilly and Masulipatam	980	11	4						
	Works below 100 Rupees	230	4	4						
	Repairs of Roads and Bridges.				12,884	15	5			
	Gravelling portion of Guntoor and Nizampatam road from Vellalur to Ponnur.....	1,668	15	10						
	Repairs to roads in the petta of Masulipatam	3,540	11	7						
	Do. to Cantonment road.....	537	8	6						
	Works below 100 Rupees.....	188	10	11						
					5,935	14	10			
					18,820	14	3			
	Establishment.									
	Salary of Petta Canal Establishment				168	0	0			
	Charges of Collections of Ferry Rents and Tolls.							36,476	8	5
	Constructing a Toll house at the Pennar Anicut Nellore..				353	10	11			
	Sundry Items.									
	Grants by Government in aid of the Nellore Town improvements and Town Conservancy Funds.....				2,287	11	4			
NELLORE.	*Construction of Roads and Bridges.*									
	Two road dams between Kanigiri to Uttapalem viâ Kandukuru and Singarajakonda	5,522	7	8						
	Road from Kotah to Dugarazaputnum...	4,732	10	11						
	Road from Sungum to Kaligiri road.....	1,354	12	10						
	Road from Alluru to Razupallem	3,457	9	5						
	Road from Iskapully to Allur road	920	12	0						
	Construction of a road in the Pennar Delta	648	1	8						
	Repairs of Roads and Bridges.				16,636	6	6			
	Repairing the road between Alluru and Kavuragunta	303	9	0						
	Do. do. from Alluru to Razupolem road.....	1,649	12	1						
	Do. do. from Nellore to Gungaputam road	210	13	7						
	Carried forward...	2,164	2	8	2,641	6	3	68,561	12	8
					16,636	6	6			

Statement showing the particulars of expenditure from the District Road Fund, &.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount.			Total.		
	Brought forward	2,164	2	8	2,611	6	3			
	Repairing road from Tettu to Ramaputnum road	249	12	10	16,636	6	6	68,561	12	8
	Metalling the road from Ongole to Kottaputnum...	9,448	3	9	11,862	5				
					28,498	9	9			
	Construction of Roads and Bridges.							31,140	0	0
	Improving the Arepoy Ghaut				564	9	6			
	Constructing Tunnels on the road from Cuddapah to Sidhut.....				659	15	6			
					1,224	9	0			
CUDDAPAH.	*Repairs of Roads and Bridges.*									
	Repairing the road from Cuddapah towards Polivendla...				1,000	0	0			
	Do. do. from Kuderi to Royachote				1,999	15	9			
	Do. do. from Kalkudda to Mahal				206	0	0			
	Do. do. from Cuddapah to Vanupulli						0			
	Works below 100 Rupees				10	0	0			
					3,355	15	9			
								4,580	8	9
	Sundry Items.									
	...spent in extirpating prickly-pear.....				328	8	0			
	... incurred by the Municipal Commissioners for									
	...vil Pettas of Bellary.....				100	0	0			
					8	8	0			
	Repairs of Roads and Bridges.									
	Repairing the road from Hos... ...malapur..				209	10	0			
	Do. do. from Camalapur to Kamply..				498	6	0			
	Do. do. from Kamply to Darojee.....				300	0	0			
	Do. do. from Darojee to Camalapur..				299	2	4			
	Do. do. from do. to Coortug				326	5	6			
	Do. do. from Humpasaugar to Sovanahully..				500	0	0			
BELLARY	Do. the Bellary Ghaut road.....				499	4	3			
	Do. the Hospet Ghaut road.....				289	5	4			
	Do. the Nagalapore Ghaut road...				161	11	8			
	Do. the road from Bellary to Serugupa				2,820	0	11			
	Do. do. from Anantapore to Taudputry... ..				2,748	0	0			
	Do. do. from Hospet to Harpenhully...				470	13	8			
	...e roads in the Town of Bellary.....				200	0	0			
	... 100 Rupees.				136	8	7			
					3,450	4	3			
								9,878	12	3
	Carried forward				...	...	...	1,14,161	1	8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Dis-tricts	Names of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
	Brought forward...	...	...	...	1,14,161	1	8
KURNOOL	*Construction of Roads and Bridges.*						
	Road from Gadidimadugu to Nandikotkur.....	2,996	2	8			
	Do. from Gadidimadugu to Bapanakotkur.....	836	11	2			
	Do. from Cumbum to Markapur.....	515	11	10			
	Bridge on the road from Sadduvagu Bridge to Bapanakotkur.....	1,435	3	6			
	Bridge on the road from Marrivagu do. do. do,	985	10	9			
		865	1	1			
	Charges of Collections of Ferry Rents and Tolls.				7,634	9	0
	Repairing Ferry Boats and for ... a temporary Shed for preserving the Ferry Boats	93	15	4			
	Building a Ferry Boat for passengers and bandies for Covelong.....	470	0	0			
		563	15	4			
	Proportion debited on account of the Public Works Establishment.						
	For the Madras District.....	5,000	0	0			
	For the Cuddapah District (vide G. O. dated 6th July 1864, No. 1,952 P. W. ...)	1,000	0	0			
		6,000	0	0			
	Sundry Items.						
	Compensation for loss sustained by the Renter of Esplanade				240	0	0
MADRAS	*Construction of Roads and Bridges.*						
	Road from Trivellore to Nagarooram.....	7,124					
	Do. from Chunambet to Allutur.....	901	7	10			
	Constructing road in Sydapet...	2,388	8	6			
	Improving Guntoor Tank to benefit the Town of Chingleput and its neighbourhood	410	12	6			
	Branch road from south to north through the Town of Chingleput	213					
	A road connecting the one by the river side with the Southern Trunk Road at ...um	214	9	6			
	Repairs of Roads and Bridges.				11,252	15	4
	Gravelling road from Sunkuwar Choultry to Wallajabad	1,301	6	3			
	Repairing Kolkolum on the Southern Trunk Road for the use of travellers.....	110	6	9			
	Metalling the road from Wallajabad to Soorappum Ch... n Trunk Road No 1.	1,000	0	0			
	Repairing th... on Wallajah to Sou... kuwar Choultry	125	0	0			
	Carried forward...	2,536	13	6	6,803	15	4
					11,252	15	4
							1,21,795 10 8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Dis-tricts	Nature of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
	Brought forward...	2,536	13	6	6,803	15	4
					11,252	15	4
MADRAS—(*Continued.*)	Works below 100 Rupees.....	76	14	7			
					2,613	12	1
					13,866	11	5
	Establishment				186	15	0
							20,857 9 9
	Sundry Items.						
	Amount to be credited to this Fund by the Public Works Department.....				2,905	9	2
	Municipal Improvements at Chittoor.....				255	0	10
					3,160	10	0
	Construction of Roads and Bridges.						
	Road from Arnee to Chetput.....	4,029	12	8			
	Constructing Cause-way over the Palar river between Ranipet and Arcot..... ...	459	3	3			
	Road from Chittoor to Airal.....	1,129	10	4			
	Do. from do. to Koturlapulli	278	2	0			
	...ing road from Palmanair to Vencatagiricotta...	713	5	10			
	Do. do. from Sholingur to Ran... Kistnarajapet.....	904	2	4			
	Road from Cunnamungalum to Poloor...	1,292	4	9			
	Do. from Palmanar to Punganoor.....	8	9	7			
	Do. from Punganoor to Cuddapah frontier	9	8	0			
					10,564	10	9
	Repairs of Roads and Bridges.						
NORTH ARCOT.	Repairing the road from Cauverypauk to Banavaram	180	0	0			
	Do. do. from Ponney to Sholingur.....	280	0	0			
	Do. do. from Wallajanugger to Sholingur.....	320	0	0			
	Do. do. from Banavaram to Beerangunjee.....	120	0	0			
	Do. do. from Arnee to Ponney.	1,005	9	1			
	Do. do. from Palmanair to Pillecunda.....	1,433	11	9			
	Do. do. from Chittoor to Kotenlapulli	232	9	11			
	Do. do. from Chittoor to Ponney including branch road to Narsingarajapet	629	14	5			
	Do. do. from Palar Anicut to Trivattoor	1,194	10	1			
	Do. do. from Arcot to Arapakum.	268	0	0			
	Do. do. from Pulliconda to Kaniembadi	600	5	4			
	Do. do. from Raneepet to Arcot...	300	0	0			
	Do. do. from Wallajah to Anicut	100	0	0			
	Do. do. from Gooriattum to Vencatagiricotta	251	14	9			
	Carried forward...	6,916	11	4	3,160	10	0
					10,564	10	9
							1,42,653 4 5

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Names of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
KURNOOL.	Brought forward...	...	...	...	1,14,161	1	8
	Construction of Roads and Bridges.						
	Road from Gadidimadugu to Nandikotkur.....	2,996	2	8			
	Do. from Gadidimadugu to Bapanakotkur.....	836	11	2			
	Do. from Cumbum to Markapur.....	515	11	10			
	Bridge on the road from Sadduvagu Bridge to Bapanakotkur.....	1,435	3	6			
	Bridge on the road from Marrivagu do. do. do,	985	10	9			
		865	1	1			
	Charges of Collections of Ferry Rents and Tolls.				7,634	9	0
	Repairing Ferry Boats and for erecting a temporary Shed for preserving the Ferry Boats	93	15	4			
	Building a Ferry Boat for passengers and bandies for g.....	470	0	0			
		563	15	4			
	Proportion debited on account of the Public Works Establishment						
	For the Madras District.....	5,000	0	0			
	For the Cuddapah District (vide G. O. dated 6th July 1864, No. 1,953, P. W. D.).....	1,000	0	0			
		6,000	0	0			
	Sundry Items.						
	Compensation for loss sustained by the Renter of Esplanade.....				240	0	0
MADRAS.	*Construction of Road ... ges.*						
	Road from Trivellore to Nagapooram.....	7,124	5	0			
	Do. from Chunambet to Allutur.....	901	7	10			
	Constructing road in Sydapet...	2,388	8	6			
	Improving Guntoor Tank to benefit the Town of Chingleput and its neighbourhood	410	12	6			
	Branch road from south to north through the Town of Chingleput	213	4	0			
	A road connecting the one by the river side with the Southern Trunk Road at Vembakum	214	9	6			
	Repairs of Roads and Bridges.				11,252	15	4
	Gravelling road from Sunkuwar Choultry to W...	1,301	6	9			
	Repairing Culvert on the Southern Trunk Road for the use of travellers.....	110	6	9			
	Metalling the road from Wallajabad to Soorappum Chuttrum on Trunk Road No 1.	1,000	0	0			
	Repairing the road from Wallajah to Sunnuliry...	125	0	0			
	Carried forward...	2,556	13	6	6,803	15	4
					11,252	15	4
							1,21,795	10	8

Statement showing the particulars of expenditure from the District Road Fund, *&c.*—(*Contd.*)

Districts	Nature of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
MADRAS—(*Continued.*)	Brought forward...	2,536	13	6	6,803	15	4	1,21,795	10	8
					11,252	15	4			
	Works below 100 Rupees.....	76	14	7	2,613	12	1			
					13,866	11	5			
	Establishment				186	15	0			
	Sundry Items.							20,857	9	9
	Amount to be credited to this Fund by the Public Works Department.....				2,905	9	2			
	Municipal Improvements at Chittoor.....				255	0	10			
					3,160	10	0			
	Construction of Roads and Bridges.									
	Road from Arnee to Chetput.....	4,029	12	8						
	Constructing Cause-way over the Palar river between Ranipet and Arcot..... ...	459	3	3						
	Road from Chittoor to Airal.....	1,129	10	4						
	Do. from do. to Koturlapully... ...	278	2	0						
	Road from Palmanair to Venca...	713	5	10						
	Do. do. from Sholingur to Ramakistnarajapet.....	564	2	4						
	Road from Cunnamungalum to Poloor...	1,262	4	9						
	Do. from Palmanar to Punganoor..... ...									
	Do. from Punganoor to Cuddapah frontier	[illegible]								
					10,564	10	9			
NORTH ARCOT.	*Repairs of Roads and Bridges.*									
	Repairing the road from Cauverypauk to ...ram	180	0	0						
	Do. do. from Ponney to Sholingur.....	280	0	0						
	Do. do. from Wallajanugger to Sholingur.....	320	0	0						
	Do. do. from Ranavaram to Beerangunje	120	0	0						
	Do. do. from Amur to Ponney.	1,005	9	1						
	Do. do. from Palmanair to Pillecunda.....	1,433	11	9						
	Do. do. from Chittoor to Kotenlapulli	232	9	11						
	Do. do. from Chittoor to Ponney including branch road to Narsingarajapet	629	14	5						
	Do. do. from Palar Anicut to Trivattoor	1,194	10	1						
	Do. do. from Arcot to Arapakum.	268	0	0						
	Do. do. from Pulliconda to Kaniembadi	600	5	4						
	Do. do. from Raneepet to Arcot...	300	0	0						
	Do. do. from Wallajah to Anicut	100	0	0						
	Do. do. from Gooriattum to Vencatagiricotta	251	14	9						
	Carried forward...	6,916	11	4	3,160	10	0			
					10,564	10	9			
								1,42,653	4	5

Statement showing the particulars of expendidure from the District Road Fund. &c.—(*Contd.*)

Dis-tricts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
NORTH ARCOT—(*Continued*).	Brought forward...	6,916	11	4	3,160	10	0	1,42,653	4	5
	Repairing road from Palmanair to Punganoor				10,564	10	9			
	Do. do. from do. to Vencatagaricotta	251	5	3						
	Do. do. from Damalcheruvu to Godingy, 2nd class road No. 7	110	11	3						
	Do. do. from Teroovuttoor to Wandewash	261	4	3						
	Do. do. from Cunnamungalum to Polur	885	12							
	Do. do. from Conjeeveram to Thellur	1,019	7	6						
	Do. do. from Arni to Calasapaukum	1,271								
	Do. the ring road at Palmanair	1,439	10	5						
	Do. the road from Chittoor to Gooriattum	110	0	0						
	Works below 100 Rupees	363	8	0						
		295	9	3						
					12,925	7	1			
					23,490	1	10			
	Charges of Collections of Ferry Rents and Tolls.							26,650	11	10
	Repairing Ferry Boat at Ponnian Moodelly's Choultry				994	1	0			
	Do. do. at Madurajapuram				152	2	0			
	Hire of a Boat man employed at Ponnian Moodelly's Choultry									
	Sundry Items.									
					1,153	13	4			
	Proportion debited on account of the Public Works Establishment				7,000					
	For building Old Town Dispensary at Cuddalore				300	0	0			
SOUTH ARCOT.	*Construction of Roads and Bridges.*									
	Road from Manargoody to Yellore branch road	123	11	6						
	Do. from Paravalur to Tittagoody	1,682	14	10						
	Do. from Veeranum tank bank to Puttur	1,217	14	6						
	Do. from Rajandrasalagau in Womampiliur	599	15	8						
	Do. from Trinnomalay to Polur in North Arcot	2,122	10	7						
	Do. from Allur to Pennatur in Trinnamalay	1,200	0	0						
	Improving fourth mile of the Killay road	166	14	0						
	Forming a road and building Tunnels between Trivandipurum and Aroogonum	455	13	9						
	Road from Trippapoloor to Bandipolliem	282	0	11						
	Do. from Paseranpet to join Nadurajapuram road	1,425	3	5						
	Three Tunnels across the east bank of the Mavarvoikul	422	9	2						
	Carried forward...	9,699	12	4	8,453	13	4	1,69,304	0	3

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Dis-tricts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.	Rs.	A.	P.
SOUTH ARCOT—(*Continued.*)	Brought forward...	9,699	12	4	8,453	13	4	1,69,304	0	3
	Bridge on the road from Virdachellum to the Vellar river	1,889	0	1						
	Tunnels on the road from Tindivanum to Killianoor	224	7	6						
	Tunnels on the Teagavelly salt pans road	999	15	6						
	Do. on the Komuratchee Parachery road	196	0	0						
	Bridge over the Guddelum Anicut main channel on the Trivady road	1,155	14	10						
	Improving the Old Town at Cuddalore	364	8	10						
	Do. do. at Trinomalay	100	0	0						
					14,629	11	1			
	Repairs of Roads and Bridges.									
	Repairing the road from Chedumbrum to Kudicadoo salt pans	189	12	7						
	Maintenance of the Teagavelly salt pan road	200	0	0						
	Do. of the Virdachellum high road to Condamatur	500	0	0						
	Do. of the road from Trippatur to Mount Caper	149	15	10						
	Do. of the do. from do. to Trivandipuram	149	15	7						
	Do. of the do. from Auroogonum to Polur	604	1	4						
	Do. of the do. from Tindivanum to Vullimode	1,000	0	0						
	Do. of the do. from do. to Killianoor	1,000	0	0						
	Do. of the do. from Trinnomallay to Trikalore	1,200	0	0						
	Do. of the do. from Trikalore to Veerapermanellore	3,497	15	11						
	Do. of the do. from Kulungadoo to Trunk Road No. 9	620	0	0						
	Do. of the do. from Chedumbrum to Killay	499	15	5						
	Do. of the do. from do. to Bowanagiri	499	15	8						
	Do. of the do. from do. to Nadurajapooram	499	15	7						
	Do. of the do. from do. to Manargoody	999	15	11						
	Do. of the do. from Manargoody to Womampoliem	39	15	4						
	Do. of the do. from Vellar Anicut to Veeranum	199	14	6						
	Do. of the do. from Mannargoody to Curdamungalum	300	9	7						
	Do. of the do. from Virdachellum to Sateatope	2,299	15	8						
	Do. of the do. from do. to Oolundoorpet	1,999	13	6						
	Do. of the do. from do. to Vellar river	799	15	2						
	Do. of the do. from Umbapoorum to Trunk Road No. 9	249	15	7						
	Carried forward...	17,861	15	2	8,453	13	4	1,69,304	0	3
					14,629	11	1			

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.		Amount.	Total.
		RS. A. P.	Rs. A. P.	
	Brought forward...	17,861 15 2	8,453 13 4	
			14,629 11	
SOUTH ARCOT—(*Continued*).	Maintenance of the road from Trippapolur to Oonnamalay Chetty Choultry.....	149 15 4		
	Do. of the do. from Teroopanumbakum to Mandagapet.....	349 15 8		
	Do. of the do. from Villapoorum to Pondicherry.....	900 0 0		
	Do. of the do. from Poottumbakum to Chettarasore.....	149 7 0		
	Do. of the do. from Pariaveram to Madurapaukum.....	400 0 0		
	Do. of the do. from Puttumbakum to Trunk Road No. 9.....	199 15 0		
	Do. of the do. from do. to Vanoor on high road to Tindivanum.	178 15 9		
	Do. of the do. from Gingee to Chaitput.....	1,500 0 0		
	Do. of the do. from Tinkalore to Trinomalay.....	999 15 3		
	Do. of the do. from Trivalore to Arasore.....	300 0 0		
	Do. of the do. from Trivanellore to Oolundoorpet.....	1,498 13 8		
	Do. of the do. from do. to Pooniar.....	759 0 9		
	Do. of the do. from do. to Trikalore.....	699 14 1		
	Do. of the do. from Yellavanasore to Ausanoor.....	500 0 0		
	Do. of the road from Teagur to Manalurpet.....	676 12 9		
	Do. of do. from Trikalore to Yellavanasore	1,346 2 9		
	Do. of Killay road and three branch roads to Killay salt platform	919 15 8		
	Do of the road from Chittarasur road to Poloor	456 6 3		
	Repairing road from Namaly to Kolapakum.....	299 14 0		
	Closing breaches on the road from Virdachellum to Oolundoorpet	895 7 0		
	Closing breaches on the road from Virdachellum to Vellore	471 12 9		
	Do. do. on the Teagavally salt pan road.....	145 0 0		
	Do. do. on the road from Virdachellum to Oolundoorpet.....	159 12 0		
	Works below 100 Rupees	839 2 8		
			32,658 7 6	
			47,288 2 7	
	Establishment		180 0 0	
TANJORE.	*Charges of Collections of Ferry Rents and Tolls.*			55,921 15 11
	Sheds for Ferry Boats		57 5 0	
	Carried forward...		57 5 0	2,25,226 0 2

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Amount.	Total.
		RS. A. P.	RS. A. P.
	Brought forward...	57 5 0	2,25,226 0 2
	Planting Avenue Trees.		
	Planting posts and fruit trees on the avenues	1,196 0 10	
	Coolies employed for watering and protecting the fruit trees.....	375 9 11	
	Pay of the gardeners employed in the Shevagunga garden	254 2 10	
		1,825 13 7	
	Proportion debited on account of P. W. Establishment...	7,000 0 0	
	Construction of Roads and Bridges.		
	Road No. 6 from Tanjore to Velangiman	2,004 11 2	
	Constructing tunnels on road No. 14 from Kodavasal to Nanilum	1,049 12 10	
	Do. do. on do. No. 16 from do. to Trivalore	321 3 2	
	Re[illegible]m of the road No. 23 from Ma[illegible]y to Trivalore	990 12 10	
	Constructing four Culverts on road No. 28 from Sheally to Tranquebar	1,081 4 0	
	Do. five do. on do. No. 29 from do. to Tirumalavassel	334 14 8	
	Forming road and constructing a Tunnel from the Railway to Road No. 1... ...	1,090 0 0	
	Constructing 150 yards road dam to the south of the Vaduvur bridge	1,803 4 8	
	Digging a tank near the Railway station at Nedumungalum.....	187 0 0	
	A moiety of the cost of constructing Tunnels over the Town drains in Manargudi, the other moiety paid by the inhabitants.....	218 0 0	
	Works below 100 Rupees	72 5 8	
			9,153 5 0
TANJORE.—(*Continued.*)	*Repairs of Roads and Bridges.*		
	Repairing the road No. 33 from Nannilum to its junction with road No. 30 ...	250 0 0	
	Do. do. No. 37, from Madudkur to Muttupellur...	160 0 0	
	Do. do. No. 38, from Amampetta to Alungudi	116 6 11	
	Restoring an old Culvert and repairing road No. 40, from Kuttalum to the Lower Coleroon Anicut.....	701 3 5	
	Repairing road No. 41, from Pandanellore to Vaidesvaram Coil.....	149 13 9	
	Raising and metalling the road from the north gate of the Fort of Tanjore to the Veemar Bridge	3,323 5 0	
	Metalling the road from the Residency gate to the Veemar Bridge.....	1,200 0 0	
	Do. do. leading from the junction of road No. 1 with the old Mannargoodi road to its junction with the east gate road, Tanjore Fort	400 0 0	
	Carried forward...	6,300 13 1	8,883 2 7
			9,153 5 0
			2,25,226 0 2

Statement showing the particulars of expenditure from the District Road Fund, &c.—*(Contd.)*

Districts	Nature of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
TANJORE—*Continued.*	Brought forward	300	13	1	8,853	2	7
	and constru						
	r roads leading				9,153	5	0
	way station to the north						
	Re	1,488	9	2			
	t gapatam						
	Me	235	0	0			
	Tanjore .... the Fort of						
	Repairing the flight	300	0	0			
	side of the Ayen Co						
	Fort of Tanjore...	525	0	0			
	Repairing Lingappa Naiker Colum Tankat Tanjore.....	160	0	0			
	A portion of the Cist of repairing the good water tank at Sheally, the other portion having been paid by the Inha ...	439	2	8			
	Repairing and improving the ... ca garden and tank.....	219	13	2			
	Works below 100 Rupees	124	9	1			
					9,792	15	2
					18,946	4	2
							27,829 6 9
	Planting Avenue Trees.						
	Circar Garden				199	12	0
	Nursery at Moosery				141	5	10
	Do. at Vuppoor				147	7	6
					488	9	4
	Sundry Items.						
	Removing Prickly-pear near the Regiments				100	0	0
TRICHINOPOLY.	*Construction of Roads and Bridges.*						
	Constructing Bridge of two arches across the Murdoor Nat Voikal	209	0	8			
	Do. three Culverts on the road from Madanacoorchy to W ...lliem.....	222	14	0			
	Raising the parapets of ...angy Tank	568	14	2			
	Do. do. of Garuvian Tank	588	13	10			
	Do. do. of Shanien	183	5	6			
	Value of a portion of the Nabob's building bought up in view to widen a narrow lane within the Fort	350	0	0			
					2,123	0	2
	Repair of Roads and Bridges.						
	Repairing the Beeranghy Tank	258	8	2			
	Do. the Fort road and improving drain	518	12	10			
	Do. Trunk road to Main Guard Gate	489	15	4			
	Do. Laulgudy road	412	13	0			
	Works below 100 Rupees	161	12	6			
					1,871	13	10
					3,994	14	0
							4,583 7 4
	Carried forward...				...	...	... 2,57,638 14 3

Statement showing the particulars of expenditure from the District Road Fund, &c.—*(Contd.)*

Districts	Nature of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
	Brought forward...	...	...	...	2,57,638	14	3
	Charges of Collections of Ferry Rents and Tolls.						
	Cost of Establishment of Toll collections of Andiputty Pass	388	11	0			
	Cost of printing Forms, &c., to Andiputty Pass.....	10	15	6			
		399	10	6			
	Planting Avenue Trees.						
	Cost of formation of Nurseries at Madura, &c...	517	0	2			
	Cost for digging pits and planting avenues...	2,022	9	10			
	Cost of Establishment for watering and preserving avenues	882	8	0			
		3,422	2	0			
	Proportion debited on account of Public Works Estabt...	3,000	0	0			
	Sundry Items.						
	Constructing Bandy Pettahs.....	1,608	3	6			
	Cost of Establishment of Bandy Pettahs.....	663	0	2			
	Transferred to Town Fund as borrowed in the year 1862-63 for the lake work at Kodakanal.....	250	0	0			
	Transferred to Imperial Fund as per letter of the Sub-Engineer	274	12	11			
	Paid hire for conveying Pickaxes to the Hills.....	2	4	0			
		2,798	4	7			
MADURA—*(Continued.)*	*Construction of Roads and Bridges.*						
	Water project in Madura Town.....	2,217	5	0			
	Paid to owners of land taken for water project	33	5	9			
	Paid to Mr. Thoy for compensation of labor on the land taken for Kodakanal lake...	44	0	0			
					2,294	10	9
	Repairs of Roads and Bridges.						
	Repairing road from Thovariman to Malacal.	999	13	4			
	Do. do. from Nullacottay to Polla-	1,425	12	9			
	Do. do. from Uttempolliem to Chinnamanur...	273	12	0			
	Do. do. on the Andiputty Pass..... ..	3,866	1	7			
	Do. do. in junction of Road Nos. 4 and 25 in limits of Teroomangalum.....	100	0	0			
	Do. do. No. 4 in limits of Thullakolum.....	130	0	0			
	Do. do. No. 22 from Melur to Theroopoovanum.....	715	3	9			
	Do. do. on the Kodakanal Hills...	400	0	0			
	Gravelling Madura Town roads.....	1,845	9	4			
	Works below 100 Rupees.....	186	10	0			
					9,942	14	9
					12,237	9	6
	Establishment.						
	Pay of a Gumastah in Ooslumputty, Sub-Magistrate's Office.....				26	14	8
							21,884 9 2
TINNEVELLY.	*Sundry Items.*						
	Demolishing portions of the Palamcottah Fort Wall.....				4,233	4	7
	Carried forward...				4,233	4	7 2,79,523 7 6

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	Brought forward...					4,233	4	7	2,79,523	7	6
	Construction of Roads and Bridges										
TINNEVELLY—(*Continued*)	ueting a pavement across Mathagiri-										
	en road No. 21.....		1,894	7	3						
	Widening Hareharanadi bridge road, No. I.		557	13	11						
	Repairs of Roads and Bridges					2,452	5	2			
	g road from ... tta to junction										
	road No. 4 ... m viâ Rais										
	uram..... ...		174	3	6						
	road from Tenka... to Kuttaputty		310	0	0						
	Do. road from do. to Courtallum		215	0	0						
	Do. do. from Courtallum to Shen-										
	cotta.....		110	0	0						
	Gra... portion of road No. 11 between										
	T... y and Mollachimadu.....		2,185	10	0						
	Do. portion of road taken from road										
	No. 4 to junction with road No. 22										
	viâ Coorichy		1,686	10	0						
	Works below 100 Rupees...		287	10	2						
						4,969	1	8			
						7421	6	10			
	C...								11,054	11	5
	... Rents and Tolls.										
	C... the collection of tolls										
	including contingent charges					1,618	4	1			
	Planting Avenue Trees.										
	Pl... ...nel banks and forming top...					289	5	0			
	Sundry Items.										
	Repairing Chuttrum at Poolachy.....		191	14	9						
	Do. do. at Connathoocadavoo.		356	11	6						
	Do. do. at Ponnam.....		149	14	0						
	Do. do. at Sattimungalum ...		360	7	0						
	Do. do. at Kulhutty... ...		268	13	0						
	Do. Banghy Tappal Chuttrum..		219	12	0						
	Do. Chuttrum at Connathoocadoovu..		165	0	0						
						1,712	8	3			
	Amount transferred to the Imperial account of P. W. as per letter from the Controller Public Works Accounts.....					857	8	9			
	Amount lent by the Executive Officers to Income tax Fund accounts.....					170	0	8			
						2,740	1	8			
	Proportion debited on account of Public Works Establishment					3,000	0	0			
	Repairs of Roads and Bridges.										
	Metalling the road from Coimbatore Rail- ...ion to the foot of Conoor ghaut..		6,210	0	0						
COIMBATORE.	R... ... three wooden bridges on the road										
	... Ramanadapoorum to Railway Sta-		135	14	0						
	Carried forward...		6,345	14	0	7,647	10	9	2,91,178	2	11

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	Brought forward...	6,345	14	0	7,647	10	9	2,91,178	2	11
COIMBATORE—(*Continued*).	Repairing Public Privies situated near the Bazar at Ootacamund.....	261	12	0						
	Works below 100 Rupees.....	165	8	0						
					6,772	2	0	14,419	1	
	Planting Avenue ...									
	Planting avenue on the road from Thalli to Kelamun- galum.....				195	6	11			
	Sundry Items.									
	Constructing a Market Shed at Salem.....				744	10	9			
	Paid to the Municipal Association at Salem..... ...				220	1	0			
	For the sanitary improvement.....				160	0	0			
	For two wells sunk in the Town of Usur after deduct- ing the contribution made by inhabitants...				363	4	0			
					1,487	15	9			
	Construction of Roads and Bridges.									
	Road between Womalur and Mechari... ...	914	13	2						
	Do. from the Railway Station at Sura- mungalum to Hastamputti.....	498	9	5						
	Do. from Mathikarray to join the Ban- galore Trunk road.....	928	13	6						
	Do. from Denkencotta to Usur...	148	5	3						
	Parapet wall on the tank bund at Usur...	199	14	10						
					2,690	8	2			
	Repairs of Roads ...									
SALEM	Repairing the road and the Bridge on the twelfth mile of the road from Usur to Denkencotta.....	880	0	5						
	Do. do. from Usur to Talli...	729	3	10						
	Do. do. between Talli and Denken- cotta and the Timber Bridge on the second mile of the same...	294	15	2						
	Do. do. from Mattagiri to Accopulli	446	9	8						
	Do. do. from Usur to Bangalore ...	298	15	0						
	Do. do. from Muttagiri to Kela- mungalum.....	543	15	4						
	Do. do. from Kistnagiri to Roya- cottah.....	3...		9						
	Do. do. from do. to Darampuri.	296	6	0						
	Do. do. from do. to Samulputti.	645	9	0						
	Do. do. from Trippatur to Ahlun- gayum..... ...	...	10	0						
	Do. do. from do. to Lungar...	...6	14	2						
	Do. do. from Salem to Trichinopoly.	518	13	3						
	Do. Salem and Cuddalore roads ...	498	14	0						
	Do. Salem Town road...	197	9	8						
	Do. Salem and Womalore road... ...	274	11	4						
	Do. Salem and Shevapet and Tri ...opoly roads.....	...	14	11						
	Do. Salem and Coimbatore road	...	...	2						
	Do. road from Salem to the foot of Shevaroy Hills.....	468								
	Carried forward ...	7,794	8	4	1,683	6	8	3,05,597	15	8
					2,690	8	2			

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.		Amount.	Total.
		R	RS. A. P.	A. P.
	Brought forward ...	7,791 8 4	1,683 6 8	3,05,597 15
			2,690 8 2	
SALEM—(*Continued.*)	Repairing the road from Darampuri to Pennagaram	869 12 2		
	do. from Adumancotta ...purum	511 12 6		
	Do. Darampuri and Kistnagiri road.	507 2 0		
	Do. K ...d	358 0 0		
	Do. U ...ti road.	207 12 0		
	D ...enkagiridrug to ...pur	1,149 8 2		
	Do. do. from do. to Yadappadi.	450 3 3		
	Do. do. from Vellore t ...iem	599 8 3		
	Do. do. from do. to ...e...	699 3 1		
	Do. do. from do. to Peramutti.	149 14 9		
	Do. do. from Namakul to do. ...	549 11 11		
	Do. do. from Maganore to Velayappatti	399 10 9		
	Do. do. from Namakul to Maganore	249 9 11		
	Do. do. fr ...5 10 11			
	Do. do. fr ...gode	899 9 0		
	Do. do. from Namakul to Thuthungurpet	2,896 13 10		
	Do. ... from Yedupadi to Palumputti	299 8 8		
	Do. do. from Trichengode to Senkagiri	349 11 10		
	Do. do. from Namakul to Trichengode	1,036 15 1		
	Do. do. from Salem to Trippatur...	427 8 5		
	Do. Government Choultry at Hanoomartherthum used by travellers...	180 0 0		
	Do. do. from M ...to Usur...	13 0		
	Do. do. from U ...lli	9 5		
	Works below 100 Rupees..		22,422 10 5	
			25,113 2 7	
	Establishment.			
	Cost of Establishment on several wor		211 9 1	
	Contingencies.			
	Miscellaneous payments.....		776 0 8	27,784
SOUTH CANARA.	*Charges of Collec...*			
	Purchas ...n		1,315 3 6	
	Jangur and		63 0 9	
	Repair of Ferry Boa...		94 10 8	
			1,472 14 11	
	Proportion debited on account of Public Works Establishment		3,000 0 0	
	Carried forward...		4,472 14 11	3,33,382 2 8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Dis-	Nature of the Work performed.		Amount.	
			RS. A. P.	
	Brought forward...		4,472 14 11	
	Sundry Items.			
	Construction of a Chuttrum at Chinma...		297 14 5	
	Rent of ground where Jangur p...t ..... kept at Mangalore.....		1 8 0	
	Maintenance of Fire Engine and purchase of Stores.		183 12 3	
			483 2 8	
SOUTH CANARA—(*Continued.*)	*Construction of Roads and Bridges.*			
	Road from Mudbedry to Buntwali..... ...	2,828 1		
	Do. from do. to Mulki...	2,161 1		
	Do. from Karkal to Padbedry...	384 8 5		
	Do. from Poottoor to Manjeshwar.....	1,390 15 5		
	Do. from Cundapur to Halladi.....	354 15 6		
	Road to Cokaray.....	172 9 9		
	Works below 100 Rupees.....			
	Repairs of Roads and Bri...			
	Repairs to the existing roads...			
	Repairing the road from Mudbe... Mulki.....			
	Do. do. from Karkal to Padbedry.	231 10 8		
	Do. do. from Mudbedry to Buntwal	149 14 10		
	Do. Beltangudi, Nagore and Mulladi ghat road.....	312 12 10		
	Works below 100 Rupees.. ...	52 7 0		
			1,078 12 9	
			9,342 4 1	142,98 5 8
	Charges of Collection of Ferries and Tolls.			
	Construction of Ferries and Boats in Malabar and Wynad.....		709 2 8	
	Moiety of the Mahé Ferry ...id to the French Go...		1,327 8 0	
	....		64 0 0	
			2,100 10 8	
MALABAR.	Proportion debited on account of Publ... s Establishment....		18,000 0 0	
	Sundry Items.			
	Amount adjusted on account of two cheques of the Groynes Fund debited to General Fund in 1861-62, now adj...ted to the District Road Fund under the orders ...he Accountant General.....		317 15 3	
	...nstruction of Roads and Brid...			
	Construct ...n bridges and drains on the roads f...m Badgara to Nathapuram.....	1,651 14 11		
	Do. Wooden bridges on the road from Kalpetta to Sultan Battery...	730 9 0		
	Carried forward...	2,382 7 11	20,418 9 11	3,47,680 8 4

Statement showing the particulars of expenditure from the District Road F

MALABAR—(Continued.)

Districts	Nature of the Work performed.				Amount.		Total.		
		Rs.	A.	P.	Rs.		Rs.	A.	P.
	Brought forward...	2,382	7	11	20,418	9 11	3,47,680	8	4
	Constructing Wooden bridges on Panamoram to Kirote.....	93	6	0					
	Do. drains and tunnels on the ... to Tellicherry.....	400	0	0					
	...ges on the road from Ponani to Vetethpudiengodi..... ...	640	0	0					
	Do. a tunnel on the Tellicherry coast road.....	102	0	0					
	...e on the road from ... Angadipuram	628	5	0					
	Do. the Tuta bridge on the road from Cherpulcherry to An...	9,145	13	7					
	Re-constructing a bridge ... Nathap... ...cherry.....	660	10	0					
	Do. ar... ...ge on the ... Tellicherry to Mahe.....	1,031	14	8					
	Re-building the Patiotu bridge at the foot of the Cutiadighaut.....	532	13	3					
	Re-building a ... the road from Padanagarum to ...e.....	203	0	0					
	Re-bu... ...nnel at the second mile we... of ... on the Trunk road No. 5...	140	0	0					
	...ng the bed of the Kutoytodu on the ... from Palghaut to Mangara.....	111	0	0					
	Re-constructing a Tunnel at the 50th mile B... ... No. 5.....	105	0	6					
	R... ...nt to Wadakancherry on the Trunk road No. 5.	550	0	0					
	... Tunnel on the road from Pallathulli to Yalapuli	160	0	0					
	Do. Palay bridge on do. from Tellicherry to Kutiade.....	235	4	10					
	Do. ... on the road fr... ... Mangara.....	150	1	0					
	Making a road from Malapuram to Tanur.	3,609	7	10					
	Do. do. from Nathapuram to Peringolath.....	181	9	4					
	Do. do. from Talipiramaba to Valiapatam	698	9	5					
	Do. do. from Pudunagarum to Mangara.	1,176	2	7					
	Do. do. from Nathapuram to Kuttipuram.....	146	4	2					
	Constructing a bandy road from Badagara to Nathapuram.....	508	5	6					
	Do. a ... thé to Mandole.....	667	0	0					
	Improv... ...m Kalpetta to Sultan Battery	270	0	0					
	Re-building the Pyolli Lock on the road fr... ...t to Tellicherry...	4,150	8	0					
	Wo... ...) Rupees.....	105	11	0					
	E... ...and Bridges.				28,885	6 7			
	Repairi... ...n bridges on the roads ... ...i.....	630	10	0					
	Do. a... ...on the roads in Ponnani.	196	2	9					
	Do. do. on the Canal from Ponnani to Chowghaut	134	11	0					
	Carried forward...	961	7	9	20,418	9 11			
					28,885	6 7	3,47,680	8	4

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

MALABAR—(Continued.)

Dis-	Nature of the Work performed.				Amount.		Total.		
		Rs.	A.	P.	Rs.	A. P.	Rs.	A.	P.
	Brought forward...	961	7	9	20,418	9 11	3,47,680	8	4
	Repairing and building a conservancy on the road between the Travellers' Bungalow and backwater at Badagara.....	537	8	0	28,885	6 7			
	Do. Palar bridge on the Palghaut roads.	124	0	0					
	Do. Culverts on the road from Tellicherry to Murat	150	0	0					
	Do. Tunnels, &c., on the road from Cannanore to Tellicherry...	105	5	11					
	Do. the Keedakadava bridge.....	110	14	7					
	Do. the Evinjolli Bridge on the road from Tellicherry to Peria.....								
	Do. the Codevilli Bridge on the road from Tellicherry to Cannanore.....								
	Do. the Murat Bridge on the road fr... Calicut to Badagara...			10					
	Do. the Katancherry Bridge on the road from Pudiengudi to Mullapuram.	255							
	Do. the bridges on the road from Calicut to Condotte	173	0	0					
	Do. a drain on the Calicut Bazar Canal road	160	0	0					
	Do. Mahé Bridge on the road from Calicut to Mallapuram.....	152	0	0					
	Do. the Mongatari Bridge on the road from Pudiengudu to Arikencherry.....	500	0	0					
	Do. the Puthur Bridge on the road from Malapuram to Ponani	980	0	0					
	Do two bridges and four tunnels on the road from Pulandole to Tirtala..... ..								
	Do. bridges on the road from Cherapu... cherry to Mandar *via* Congode.....	176	13	0					
	Do. do. on the do. Pudunagaram to Collungode.....	968	0	0					
	Do. a wooden bridge on the road from Palghaut to Alatur.....	248	0	0					
	Do. do. at the tenth mile east to Palghaut on the Trunk road No. 5.....	110	0	0					
	Do. do. over the fort ditch at Palghaut.	300	0	0					
	Do. do. Chailakadavathodu on the road from Angadipuram to Pattambi.....	100	0	0					
	Do. a wooden bridge on the road at Kavathattum Potai on the road from do. to do.	230	0	0					
	Do. wooden bridges on the road from B... ...o Kutiade.....	328	9	0					
	Do. ... over the Conolly Canal.....	221	15	7					
	Do. do. over the Canal from Kutai to Tanur.....	1,555	12	6					
	Do. a bandy road from Kalpetta to Sultan Battery	1,000	0	0					
	Do. a road from Tellicherry to Kudiade	744	3	0					
	Do. do. from Anjarkandy to Parole chowky.....	1,600	0	0					
	Do. do. from do. to Tellicherry..	800	0	0					
	Do. do. from Calai to Calicut.....	350	0	0					
	Do. do. from Baliaputnum to Taliperamba.....	678	15	8					
	Do. do. from below Peria Ghaut...	2,000	0	0					
	Carried forward...	19,479	7	6	20,418	9 11			
					28,885	6 7	3,47,680	8	4

Statement showing the particulars of expenditure from the District Road Fund, &c.—*(Concld.)*

Districts	Nature of the Work performed.				Amount.			
MALABAR—*(Concld.)*	Brought forward...	19,473	7	6	20,418	9	11	3,47,68
	g a road from Mamli to Kadagan-	720	0	0	28,885	6	7	
	Do. do. from Arecode to Edavana.	1,210	0	0				
	Do. do. from Calai [illegible]	160	8	2				
	Do. do. from Tanar R[illegible]n to Bazar	108	0	0				
	Do. do. from Tarangoody to Parpanmadi	320	0	0				
	Do. do. from Kalai to Beypoor	236	4	0				
	Do. do. from Chelpulcherry to Woottumpolliem	620	0	0				
	Do. [illegible] road from Kulputty	152	4	0				
	Do. do. of the do. from Palghaut Pulathitle	[illegible]						
	Do. road from Pudungarum to Chit oor.	1,219	10	5				
	Do. do. from Palghaut to Palpulli	[illegible]	0	0				
	Do. do. from Wommiolum to Cherpulcherry	619	15	10				
	Do. do. from Tellicherry to Bad[illegible]	1,257	0	8				
	Do. do. from Badagara [illegible]ur.	1,428	4	8				
	Do. roads in Palghaut Ta[illegible]	485	1	6				
	Do. do. in Walwanad do.	132	6	2				
	Do. do. near the fishing village near Tellicherry coast road	266	10	0				
	Do. do. from T[illegible]y to Muttanur on the Trunk [illegible]o. 4	500	0	0				
	Do. the road from Culputti and Palghaut Railway station	101	[illegible]					
	Do. a portion of the Trunk road No. 4	1,400	0	0				
	Works below 100 Rupees	1,028	0	6				
					33,553	13	6	
					62,439	4	1	
	Establishment.							
	Pay of two Apprentices				57	14	10	
	Pay of a Writer in the Collector's Office				104	0	0	
	Pay of a Peon at Pvolli Look				25	0	0	
	Contingencies.							
	R[illegible]ngudi Jail				92	4	2	
	M[illegible] payments				92	4	2	
					371	7	2	
								83,229 5 2
	Grand Total							4,30,909 13 6

Submitting with remarks reports of the Collectors on the operations of the Local Funds during 1863-64.

No. 7,620.

Dated 23*rd November* 1864.

Despatched

Received

PROCEEDINGS OF THE BOARD OF REVENUE,

No.

1864. Department.

dings of the Madras Government, Revenue Department,
7th Ma 1865

f Revenue :—

er 23rd November 1864, No. 7,620.)

ORDER TH 1865, No. 481.

Local Funds.

the Board of Revenue report on
nds during the year 1863-64.

the operatio

under this head amounted to R
862-63, the increase being Rupees 21,
nly items in which there was any material
g off are those noted in the margin. The
ll submit the explanation called for

2. DISTRICT ROAD FUND.—The total
4,04,701 against Rupees 3,83,113, the collect

Rupees 13,9

in paragraph 7 of their Proceedings in regard to the first item. The Collector of South Arcot is much to blame for not furnishing an explanation of this large decrease in his report, and this might have been remedied by the Board during the period his report was in their Office.

the second item is nomin due chiefly to the circumstance that the
ions of several pr Godavery District were brought to
ecount in 1862-63

3 two of the chief items included in the
"Dist nd," amounted to Rupees 1,07,332, shewing an increase of Rupees 31,275 over the similar receipts in 1862-63.

portant source from which the "Road Fund" is drawn is the "Pound Fund." from the latter amounted to Rupees 1,37,119 against Rupees 1,18,192 in 1862-63. l receipts, inclusive of the previous year's balance, were 2,36,832, deducting from this sum Rupees 46,414 for charges incurred on account of the Pounds themselves, the ailable f strict Road Fund was Rupees 1,90,418. Of this sum Rupees 90,630 nd in 1863-64, and the remainder will be credited in the current year.

nt items of the District Road Fund need no special notice.

6. The total amount available under the general head of District Road Fund for expenditure in 1863-64 amounted to Rupees 6,65,67 e of Rupees 2,60,972 the balance of the n amounted to Rupees 4,30,909, and the p balance left was Rupees 2,91,

7. Of the total expenditu n of Rupees 1,01,651 was spent on account of Ferries and Tolls, Public Works Establishments, ref miscellaneous charges.

8. The C d in considering that the formation of not a legitimate charge on the Road Fund." The proceeds of avenue ould continue to be credited to tha d the charges connected w

communications amounted to Rupees
than 58½ per cent. of the a alance, which though much better on the
sult of 1862-63 (52 per cent.) tisfactory, notwithstanding the circum-
derable portion available at a late period of the year.

States	Expenditure 44 per c
Godavery	
Tanjore	
Madura	
South Canara	
Tinnevelly	

The expenditure in the Districts noted
margin bear an unduly low proportion to
ble amount. The Governme
eat importance to the utilization of the
d this object will be ensured by
cessary on this occasio

the new rules. Further rema

Proceed... ...he Ma... ...*Revenue Department.*
7th ...

...he question r... paragra... ...as to whet...
Local Funds should not receive credit for ...trict for the b...
of the salt trade, will receive consideration ...communi... ...omised by the
Collector is submitted.

12. The Board have properly di... ...application of the Collector of ... to pay to the Accountants of his Office 35 Rupee... ...from the Local Fund for ...ing the accounts co... ...with that Fund, and t... ...be desired to dispose of the similar proposal of the Collec... ...t in the same

13. JUNGLE CO... ...Y FUND.—Th... ...ons on account of this Fund amounted to Rupees 33,468. The balance of the previo... ...as Rupees 45,428, and the total sum avail- able for expenditure was Rupees 78,896. ...penditure amounted to only Rupees 18,169. The recent origin of the Fund accounts in s... ...sure for this. The instructions issued by the Board and the operation of the rules ... ...will lead to more satisfactory results in the current y...

14. From the absence of any charges for collection in some Districts, the Government apprehend that in such cases, *net* receipts only are shewn. This practice is irregular, and opposed to the new rules, and must therefore be at o... ...ontinued wherever it exists. The Acting Collector of Ganjam is wrong in supposing t... ...pts from bamboos, &c., in forests under the Conservancy Department belong to the Jungle Fund. All receipts in such tracts are "Imperial" Revenue.

15. STAMPING FEE FUND.—The collections under this head amounted to Rupees 11,179. With the balance of Rupees 5,296 of the previous year the total amount available was Rupees 16,475. The charges for the establishm... ...ted to Rupees 5,772.

Irrigation Cess in Trichinopoly.
Town Fund, Madura.

16. The funds noted in the margin need no special notice.

17. Paragraph 54 of the Board's Proceedings will be considered in the Judicial Depart...

Secretary to Government.

... the ... Department.
...t Gener...

F... ... Augustin.

[redacted]

[illegible] Clerk of Pilots

No 808.

[illegible] the accompanying
to the Governor & Privy
Council. Respectfully

[illegible]

[illegible] Com. on Pilots

[illegible] 1865.

The Governor in Council concurs in the
Opinion of the Board of Pilots that the [illegible]
of Auditing receipts and disbursements of
the Port [illegible] be performed
by the Board

Dep[illegible]