M.R.O. 1—32 400—25-11-26

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. Press / Mis.

Dated 18 .

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No. 440. Read the following Proceedings of the Board of Revenue, dated 10th May 1870, No. 3,153:—

Read the following letters:—

From	Ganjam,	dated	24th July 1869, No.	688.
,,	Vizagapatam,	,,	17th May ,, ,,	252.
,,	Godavery,	,,	31st ,, ,, ,,	127.
,,	Kistna,	,,	19th June ,, ,,	181.
,,	Nellore,	,,	14th ,, ,, ,,	1,135.
,,	Cuddapah,	,,	9th ,, ,, ,,	106.
,,	Bellary,	,,	18th May ,, ,,	106.
,,	Kurnool,	,,	3rd June ,, ,,	198.
,,	Madras,	,,	16th ,, ,, ,,	195.
,,	North Arcot,	,,	12th July ,, ,,	196.
,,	South Arcot,	,,	8th June ,, ,,	122.
,,	Tanjore,	,,	10th July ,, ,,	132.
,,	Trichinopoly,	,,	5th ,, ,, ,,	154.
,,	Madura,	,,	12th ,, ,, ,,	220.
,,	Tinnevelly,	,,	8th ,, ,, ,,	272.
,,	Coimbatore,	,,	19th June ,, ,,	124.
,,	Neilgherries,	,,	30th ,, ,, ,,	91.
,,	Salem,	,,	17th ,, ,, ,,	126.
,,	South Canara,	,,	22nd July ,, ,,	921.
,,	Malabar,	,,	10th August ,, ,,	Y.

The Board resolve to submit, for the information of Government, their Report on the operations of Local Funds during the year 1868-69, together with a file of the Collectors' Reports recorded above. The usual Statement showing the particulars of expenditure has been omitted, and the report has been generally condensed in accordance with the desire of Government expressed in paragraph 23 of their Order, dated 14th July 1869, No. 2,054.

2. Statement No. 1. appended to the Report shows the receipts and disbursements of the Road Fund. The balance at the beginning of the year was Rupees 9,39,583-6-10. The receipts of the year amounted to Rupees 26,55,023-15-6, and the expenditure was Rupees 23,58,923-11-2, so that a balance of Rupees 9,35,683-11-2 was left at the end of the year.

3. The following abstract shows the sources from which the receipts were obtained. Altogether they were Rupees 9,90,290 in excess of those of the previous year:—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ferry rents	1,18,724	1,16,459	.....	2,265
Tolls on roads and bridges	28,919	27,034	.....	1,885
Road Cess	12,19,935	20,43,630	8,23,695	.....
Surplus Pound Fund	82,248	1,08,370	26,122	.....
Grass rent	22,118	11,044	.....	11,074
Rent and sale of reeds	45	.....	.....	45
Do. do. of manure	1,742	1,540	.....	202
Fish rent	76,631	83,847	7,216	.....
Avenue clippings	24,037	25,700	1,663	.....
Contribution in aid of public works	10,437	26,434	15,997	.....
Sale of materials already charged in the bills for works	58	386	328	.....
Recoveries of unadjusted charges and advances	13,844	1,30,670	1,16,826	.....
Do. of advances made for Imperial works	17,374	22,362	4,988	.....
Miscellaneous receipts	48,662	57,548	8,926	.....
Total...	16,64,734	26,55,024	10,05,761	15,471
Net...	.....	.....	9,90,290	.....

4. The Road Cess collections increased in consequence of the rapid realization of the demand, both current and arrears. The increase in the receipts from the Pound Fund was due to the transfer of sums in Nellore, Kurnool, and Malabar, which were withheld in the previous year. No transfer was made in North Arcot, but the omission has since been rectified. Public contributions to the Road Fund were more liberal than usual.

5. The credit under "recoveries of unadjusted charges," etc., is merely nominal, so that there is no need to account for the increase under that head.

6. The only source from which the receipts diminished, which calls for notice, is the "Grass rent." Rupees 10,000 of the decrease was in the Godavery District, and is said to have been principally due to the fact that the entry in the accounts of sums brought in at the end of the year was deferred because of the Easter Holidays. This explanation seems scarcely satisfactory.

7. A few of the principal items of the miscellaneous receipts are given below:—

	Rs.
Ten per cent. on the net receipts from escheat sales in Malabar	29,142
Sale-proceeds of fort stones in Bellary, Kurnool, and Tinnevelly	7,827
Interest from Pagoda Fund invested in Government Promissory Notes in Madras and Salem	3,390

8. Statement No. 2 specifies the expenditure by the Revenue and Public Works Departments under all the Budget heads. An abstract is given below:—

Items.		By Public Works Department.	By Revenue Department.	Total.	Total Expenditure in 1867-68.
		Rs.	Rs.	Rs.	Rs.
Communications	New works.	10,27,061	83,808	11,10,872	8,74,241
	Repairs ...	4,63,513	1,31,067	5,94,580	1,48,982
Miscellaneous Public Improvements.	New works.	19,969	36,384	56,353	38,391
	Repairs ...	7,218	49,645	56,863	48,769
		15,17,761	3,00,901	18,18,668	11,10,383
Petty Establishment		32,331	7,694	40,028	27,089
Tools and Plant		12,972	649	13,621	1,503
Contingent Charges		182	33,805	33,987	5,485
Advances		12,850	1,11,863	1,24,713	26,628
Cost of supervision by Public Works Department		1,65,388	.....	1,65,388	99,002
Amount repaid to Imperial Funds, being the expenditure in excess of the available assets of 1867-68.		1,62,519	.....	1,62,519	23,710
Total...		3,86,245	1,51,001	5,40,256	1,83,413
Grand Total...		19,04,009	4,54,915	23,58,924	15,93,796

9. The following abstract shows the available funds and the amount expended:—

Districts.	Receipts including the previous year's balance.	Expenditure on other than works.			Balance available for works.	Expenditure on works.			Balance at the end of the year.	Per-centage of expenditure on the available balance.
		By Public Works Department.	By Revenue Department.	Total.		Communications.	Miscellaneous Public Improvements.	Total.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	85,691	6,563	7,261	13,824	72,867	53,279	616	53,895	16,972	76·70
2. Vizagapatam... ...	1,92,759	11,578	2,507	14,085	1,78,674	97,790	1,059	98,858	79,796	55·34
3. Godavery	3,68,280	11,709	265	11,964	3,56,316	1,11,017	17,647	1,28,664	2,27,652	36·12
4. Kistna	1,73,419	17,162	42,573	59,735	1,13,684	1,20,925	4,873	1,25,798	— 12,114	110·66
5. Nellore	1,16,662	12,081	2,752	14,833	1,01,226	82,939	497	83,436	37,790	62·68
6. Cuddapah	1,30,832	11,077	700	12,377	1,18,455	81,560	4,891	86,251	32,204	72·83
7. Bellary	1,50,264	7,453	19,681	27,134	1,23,130	70,010	4,958	74,968	48,162	60·38
8. Kurnool	1,66,017	4,353	8,655	13,008	1,53,009	26,995	3,756	30,751	1,22,258	20·09
9. Madras	82,139	10,895	3,767	14,662	67,477	63,679	2,278	65,957	1,520	97·75
10. North Arcot	1,18,681	15,334	32,508	47,992	70,779	1,06,172	4,916	1,11,090	— 40,311	156·95
11. South Arcot	1,21,377	11,113	6,816	17,929	1,03,448	90,941	3,215	94,156	9,292	90·97
12. Tanjore	4,78,804	19,129	514	19,643	4,59,161	1,14,324	8,568	1,22,912	5,36,219	20·77
13. Trichinopoly	1,81,381	16,115	1,821	17,936	1,13,445	82,072	9,481	91,556	21,889	80·74
14. Madura	1,73,945	11,037	98,863	1,09,900	64,045	1,41,461	9,393	1,50,857	— 86,812	235·55
15. Tinnevelly	1,99,996	23,299	16,698	39,997	1,59,999	1,13,383	10,457	1,23,840	36,159	77·38
16. Coimbatore	1,81,798	10,465	33,424	43,889	1,37,909	89,456	3,530	92,986	44,923	67·43
17. Neilgherries	10,379	1,254	1,406	2,660	7,719	11,684	235	11,919	4,200	154·11
18. Salem	1,41,253	1,140	5,386	6,526	1,34,732	72,643	9,955	83,598	— 52,134	66·15
19. South Canara ...	81,560	7,716	8,496	16,212	65,348	60,582	2,011	62,593	2,755	95·86
20. Malabar	1,88,985	13,660	22,377	36,037	1,52,948	1,32,728	10,855	1,43,583	9,365	91·91
Total...	32,94,607	2,23,726	3,16,530	5,40,256	2,754,351	17,05,452	1,13,216	18,18,668	9,35,683	...

Kistna.	Madura.
North Arcot.	Neilgherries.

10. In the districts marginally noted, the expenditure exceeded the available assets.

11. In the Kistna District the excess is stated to have arisen, because a sum of Rupees 12,372-15-7 was debited to the fund, and credited to Public Works Department on account of receipts from Delta Canals, agreeably to the instructions of the Accountant-General based on the orders of the Government of India, and communicated in Government Order, Public Works Department, 27th August 1868, No. 2,746. The Acting Collector states, however, that this is not correct, because Rupees 6,399-2-5 had already been transferred to the Public Works Department in 1866-67. On this subject the Accountant-General has written a letter to the Board which will be disposed of separately.

12. In North Arcot the expenditure of Rupees 40,311 in excess of the available assets is owing to the re-payment to the Imperial Funds of the sum of Rupees 25,778; the excess expenditure in 1867-68, and to unauthorized outlay by the Public Works Department on certain roads.

13. In Madura the excess expenditure amounted to Rupees 86,812, and was incurred in the belief that the expenditure of Rupees 1,15,395 from Local Funds on the Imperial line, No. XII., (Vettanum on the Madura Coast to Dindigul), would be repaid as promised in paragraph 5 of the Government Order, Revenue Department, dated 3rd March 1869, No. 553. But in their Order, dated 26th November 1869, No. 3,057, the Government directed the amount to be placed to the credit of Imperial Funds at once, and a sum of Rupees 87,510 has accordingly been left unappropriated in the Budget of 1870-71 to meet this liability.

14. The Return from the Neilgherry District included a portion of the receipts and expenditure exhibited in that of the Coimbatore District, but the Board have corrected the figures. The confusion resulted from the fact that the Commission was organized in the middle of the year. There was an excess expenditure of Rupees 4,200 which was made good from the Coimbatore Funds in December 1868.

15. In the remaining districts large sums were left unexpended, partly because the actual receipts of the year were larger than had been calculated on in the Budget, and partly because many estimates were not submitted till so late in the year, that only portions of their allotments could be spent. Considering the Presidency as a whole, however, the expenditure was nearly eight lacs greater than in 1867-68.

16. Statement No. 3 shows all the new roads undertaken during the year, both by the Public Works and Revenue Departments. This Statement will be improved next year so as to show the amount of the estimate for each work, the expenditure incurred from the commencement of the work to the close of the previous official year, the allotment and expenditure of the year and the state of the work.

17. In the following Statement the expenditure incurred by the Public Works Department as shown in the Statements, furnished by Collectors, is compared with that shown in a Return received from the Controller of Public Works Accounts.

AS SHOWN IN THE COMPTROLLER'S STATEMENT.

DISTRICTS.	Communications. Original Works.	Communications. Repairs.	Miscellaneous Public Improvements. Original works.	Miscellaneous Public Improvements. Repairs.	Petty Establishment.	Tools and plant.	Cost of supervision.	Total.	AS SHOWN IN COLLECTORS' ACCOUNTS. Communications. Original works.	Communications. Repairs.	Miscellaneous Public Improvements. Original works.	Miscellaneous Public Improvements. Repairs.	Petty Establishment.	Tools and plant.	Cost of supervision.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	34,523	13,956	...	...	1,501	104	5,093	60,793	35,018	19,077	...	...	1,501	104	5,093	60,793	135	...
2. Vizagapatam...	88,324	9,475	...	...	1,458	1,469	9,856	1,12,122	89,811	9,523	...	...	1,458	1,469	9,856	1,12,122	2,745	...
3. Godavery ...	99,454	11,563	1,330	3,174	4,191	693	11,575	1,32,345	99,508	11,760	1,390	3,338	4,191	693	11,575	1,32,345	4,819	...
4. Kistna	1,00,126	7,372	4,031	87	5,541	752	10,893	1,24,000	1,02,243	6,536	...	...	3,974	947	10,893	1,24,000	...	4,223
5. Nellore	43,404	16,254	287	...	972	156	10,956	72,829	40,092	16,254	...	...	2,283	315	6,289	71,824	...	3,005
6. Cuddapah ...	54,966	26,391	...	...	325	1,476	8,143	91,309	54,871	25,408	...	...	662	1,473	8,129	90,633	...	676
7. Bellary	31,563	23,445	...	...	258	194	7,001	77,463	31,573	23,339	...	...	1,425	1,420	7,057	79,885	2,422	...
8. Kurnool	18,223	1,085	...	...	36	2,386	1,931	23,661	18,223	1,085	...	...	143	2,386	2,154	23,996	335	...
9. Madras	48,022	13,546	...	421	4,170	...	4,004	72,274	48,022	13,546	...	68	3,059	...	6,209	71,834	...	440
10. North Arcot ...	48,571	53,208	...	...	3,451	1,613	10,263	1,17,113	48,571	53,208	...	...	3,451	1,618	10,263	1,17,113	...	...
11. South Arcot ...	35,793	55,143	957	...	1,144	760	9,189	1,03,011	35,793	55,148	957	...	1,193	780	9,201	1,03,419	408	...
12. Tanjore	45,570	50,569	...	...	3,790	812	9,633	1,10,503	45,570	50,569	...	...	3,611	842	9,646	1,10,439	...	154
13. Trichinopoly...	61,682	15,136	7,899	734	2,292	594	13,220	1,01,766	63,615	18,486	6,703	191	— 681	594	13,220	98,450	...	6,276
14. Madura	81,104	8,898	...	...	1,238	799	9,000	1,01,039	81,104	8,898	...	...	1,010	799	9,012	1,00,823	...	216
15. Tinnevelly ...	66,941	21,256	...	...	1,185	833	17,616	1,09,861	66,562	24,879	...	...	3,070	833	9,119	1,04,013	...	5,848
16. Coimbatore ...	44,153	44,153	...	2,156	2,209	284	7,573	99,197	33,993	57,178	...	...	3,711	366	9,061	1,04,004	13,807	...
17. Neilgherries ...	615	10,339	...	...	950	264	...	12,433	...	...	...	...	...	...	...	...	...	12,433
18. Salem	5,011	6,364	...	...	...	...	1,140	12,515	5,011	6,364	...	...	— 661	...	1,133	12,533	...	7
19. South Canara...	47,824	6,512	...	...	...	66	5,434	62,052	47,824	6,512	...	...	1,888	66	5,402	61,692	...	360
20. Malabar	77,689	42,315	4,960	195	1,154	...	12,506	1,39,719	77,689	42,315	4,960	195	2,963	...	12,594	1,42,140	3,422	...
Total...	10,27,064	4,63,513	19,969	7,918	32,354	12,472	1,65,388	17,28,458	10,28,982	4,65,417	9,055	3,597	39,360	14,655	1,51,607	17,22,703	28,993	23,848
													1,342				Net...	5,755
													38,018					

18. In all the districts, with the exception of North Arcot, differences exist The Collectors' accounts are framed from the Range Officers' Monthly Progress Reports, which show expenditure as incurred by them, and which are afterwards audited in the Controller's Office. It frequently happens that corrections are made in that office, and items disallowed. The Controller's return shows the audited expenditure of the year, and consequently differences are found to exist. To guard against similar differences in future annual accounts, the Controller will be requested to furnish Collectors with duplicate copies of the result of his audit for their information and guidance.

19. In the accounts received from Madura a sum of Rupees 6,029-6-0 is shown as an advance for the road from Cumbum to the site of the Periyar Project, though it appears from subsequent correspondence to have been paid from the Income-tax Grant of Rupees 10,000, sanctioned in Government Order, Public Works Department, dated 28th November 1868, No. 3,636. This mistake has no doubt been rectified in accordance with Board's Proceedings, dated 9th October 1869, No. 7,527.

20. The Collector of Nellore requests permission to write off Rupees 465-14-6, the amount due by the renter of the toll-bar on the Pennair anicut, which has been left uncollected, as the amount of compensation due to the renter for the time when the anicut was closed during the freshes. Before passing orders on this point, the Board wish to be informed whether the terms of the contract provide for remission being granted for such a cause.

21. JUNGLE CONSERVANCY FUND.—The following abstract shows the transactions of the Jungle Conservancy Fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Charges		Total.	Balance.
				By Public Works Department.	By Revenue Department.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	205 6 0	556 2 9	761 8 9	.....	.....	.....	761 8 9
2. Vizagapatam ...	1,138 1 11	1,779 8 9	2,917 10 8	.....	.....	.....	2,917 10 8
3. Godavery	2,314 5 8	2,135 5 2	4,449 10 10	.....	1,628 3 3	1,628 3 3	2,821 7 7
4. Kistna	20,029 0 5	12,928 1 5	32,957 1 10	14,326 1 5	6,087 13 11	20,413 15 4	12,543 2 6
5. Nellore...	51,108 3 8	23,745 2 2	74,853 5 10	5,499 11 11	26,442 12 4	31,942 8 3	42,910 13 7
6. Cuddapah	3,216 14 6	5,599 11 11	8,816 10 5	.....	2,465 3 1	2,465 3 1	6,351 7 4
7. Bellary...	14,952 8 6	3,634 14 9	18,587 7 3	.....	6,711 8 11	6,711 8 11	11,875 14 4
8. Kurnool	7,239 14 0	5,988 3 3	13,228 1 3	.....	3,161 1 10	3,161 1 10	10,066 15 5
9. Madras...	5,601 11 2	1,966 12 5	7,568 7 7	300 0 7	1,089 15 0	1,389 15 7	6,178 8 0
10. North Arcot... ...	3,261 6 2	11,421 8 3	14,682 14 5	.....	12,517 14 2	12,517 14 2	2,165 0 3
11. South Arcot... ...	13,034 0 7	8,573 9 1	21,607 9 8	.....	9,006 6 7	9,006 6 7	12,601 3 1
12. Tanjore	232 2 4	2,074 8 9	2,306 11 1	.....	2,313 7 7	2,313 7 7	— 6 12 6
13. Trichinopoly ...	2,807 6 2	3,581 2 11	6,388 9 1	2,556 3 9	878 14 3	3,435 2 0	2,953 7 1
14. Madura	2,881 12 0	4,991 11 10	7,873 7 10	.....	2,714 7 0	2,714 7 0	5,159 0 10
15. Tinnevelly	239 15 0	16,102 11 0	16,342 10 0	1,828 1 8	10,907 12 6	12,735 14 2	3,606 11 10
16. Coimbatore... ...	4,317 13 3	1,248 5 1	5,566 2 4	.....	3,582 14 5	3,582 11 5	1,983 6 11
17. Neilgherries... ...	.....	.....	.....	.....	.....	.....	.....
18. Salem	30,150 12 9	37,600 7 4	67,751 4 1	.....	26,379 11 7	26,379 11 7	41,371 8 6
19. South Canara ...	1,762 15 8	3,737 12 5	5,500 12 0	60 0 0	3,980 8 9	4,040 8 9	1,460 3 4
20. Malabar	.....	.....	.....	.....	.....	.....	.....
Total...	1,64,491 5 9	1,47,665 11 3	3,12,160 1 0	24,570 3 4	1,19,868 8 2	1,44,438 11 6	1,67,721 5 6

22. The total receipts of the fund, including the actual balance on the 1st April 1868, amounted to Rupees 3,12,160-1-0, against Rupees 2,77,632-10-1 in the preceding year. The charges for expenditure by both the Public Works and the Revenue Departments amounted to Rupees 1,44,438-11-6, against Rs. 1,13,138-4-4 in the preceding year. The balance on the 31st March 1869 amounted to Rupees 1,67,721-5-6.

23. In the districts of Ganjam and Vizagapatam, where the fund is trifling in amount, nothing was spent as usual.

24. The expenditure in the remaining eighteen districts may be classed under the following heads:—

Items.	Expenditure		
	By Department Public Works.	By Revenue Department.	Total.
	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	11,706	42,689	54,395
Improvement and maintenance of do.	9,758	26,568	36,326
Commission for the collections	.....	3,797	3,797
Establishment...	200	15,286	15,486
Miscellaneous charges	60	31,528	31,588
Cost of supervision	2,846	.....	2,846
Total...	24,570	1,19,868	1,44,438

25. In the districts marginally noted large sums were spent in planting and maintaining avenues on roads, and debited to the fund, but they should have been charged to the Road Fund of the districts, agreeably to paragraph 8 of the Government Order, Revenue Department, dated 7th March 1865, No. 481. Collectors are requested to see that all charges incurred in 1869-70 on account of avenues planted or maintained on the roads themselves and improperly debited to the Jungle Conservancy Fund are transferred to the Road Fund.

Kistna. Coimbatore.
North Arcot. Salem.

26. In paragraph 17 of his Report, dated 17th June 1869, No. 126, recorded at the head of these Proceedings, the Collector of Salem states that the balance of the fund on the 31st March 1869 amounted to Rupees 41,371, and that the expected receipts during 1869-70 would amount to Rupees 29,000, making a total of Rupees 70,371. He suggests that, as the whole of this amount will not be required for the formation of fresh topes, etc., a sum of Rupees 30,000 may be transferred to the District Road Fund. The Board approve of the proposed transfer. Three-fourths of the income of the Road Fund is absorbed in the maintenance of roads already made, and new ones are much required. The sum which is not required for conservancy could not be more usefully employed than in this way. The Board accordingly request Government to permit the transfer to be made.

Proceedings of the Madras Government, Revenue Department, 30th August 1870.

27. Nanul Grass Fund.—The total receipts of the Nanul Grass Fund were Rupees 15,014-7-1, which, added to the balance of Rupees 6,737-13-6 on the 31st March 1868, made a total of Rupees 21,752-4-7. The charges of the year amounted to Rupees 5,028-14-4, leaving a balance of Rupees 16,723-6-3.

28. The following Statement shows the transactions of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kistna	456 3 6	9,390 13 7	9,847 1 1	813 2 11	9,033 14 2
Madras	45 0 0	.....	45 0 0	.....	45 0 0
Tanjore	2,027 7 11	1,582 2 0	3,609 9 11	884 6 5	2,725 3 6
Trichinopoly	1,412 3 6	1,952 9 9	3,364 13 3	0 0 2	3,364 13 1
Madura	251 5 4	125 0 0	376 5 4	77 0 0	299 5 4
Tinnevelly	1,830 15 11	1,470 5 9	3,301 5 8	2,851 4 10	447 0 10
Coimbatore	714 9 4	493 8 0	1,208 1 4	400 0 0	808 1 4
Total ..	6,737 13 6	15,014 7 1	21,752 4 7	5,028 14 4	16,723 6 3

29. In the districts marginally noted large sums were left unspent. The Officiating Collector of the Kistna District has utilized part of his surplus by transferring a sum of Rupees 12,500 to the Road Fund. The Board are of opinion that this measure is very desirable in such cases, but they resolve to refer the point for the orders of Government.

	Rs. A. P.
Kistna...	9,033 14 2
Tanjore	2,725 3 6
Trichinopoly	3,364 13 1

30. The Collectors of Tanjore and Trichinopoly will report whether they have now any balances in hand which are not required for the purposes of the fund.

31. Pound Fund.—The cash balance of the Pound Fund at the beginning of the year was Rupees 1,42,401-2-0. The receipts amounted to Rs. 1,92,431-3-7, making a total of Rupees 3,34,832-5-7. The expenditure amounted to Rupees 2,05,448-9-7, leaving a balance of Rupees 1,29,383-12-0.

32. The following Statement is an abstract of the financial transactions of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including the balance.	Charges.			Balance.
		Actual Collections.	Recoveries of unadjusted charges.	Total.		Establishment and construction of pounds, etc.	Amount transferred to the District Road Fund.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	13 7 1	3,020 3 4	367 3 4	3,387 6 8	3,400 13 9	2,152 2 8	1,200 0 0	3,352 2 8	48 11 1
2. Vizagapatam	963 5 9	5,400 15 11	.....	5,400 15 11	6,364 5 8	5,781 8 7	.....	5,781 8 1	582 13 1
3. Godavery	8,779 13 10	12,815 12 4	.....	12,815 12 4	21,595 10 2	3,482 10 1	7,879 13 10	11,362 7 11	10,233 2 3
4. Kistna	23,500 3 1	22,494 1 9	710 2 10	23,234 4 7	46,734 6 8	4,548 8 7	12,000 0 0	16,548 8 7	30,185 14 1
5. Nellore	18,676 11 0	20,381 5 4	.....	20,381 5 4	39,258 0 4	27,735 15 6	12,000 0 0	39,735 15 6	—477 15 2
6. Cuddapah	5,968 12 5	5,644 10 10	.....	5,644 10 10	11,613 7 3	1,352 10 2	5,000 0 0	6,352 10 2	5,260 13 1
7. Bellary	6,774 12 8	9,909 11 0	4 4 0	9,913 15 0	16,688 11 3	1,005 13 8	8,000 0 0	9,005 13 8	7,682 13 7
8. Kurnool	12,564 10 1	8,866 1 4	1 2 0	8,867 3 4	21,431 13 5	1,485 6 8	10,000 0 0	11,485 6 8	9,946 6 9
9. Madras	1,334 9 5	5,710 7 3	5 10 6	5,716 1 3	7,050 10 8	3,056 4 10	2,500 0 0	5,556 4 10	1,494 5 10
10. North Arcot	7,588 10 9	6,303 4 5	.....	6,303 4 5	13,991 15 2	3,206 10 6	.....	3 206 10 6	10,785 4 8
11. South Arcot	3,029 2 8	10,130 15 7	.....	10,130 15 7	13,451 2 3	6,374 14 1	3,000 0 0	9,374 14 1	4,076 4 2
12. Tanjore	13,390 5 8	21,723 10 10	2 7 4	21,726 2 2	35,116 7 10	10,163 3 10	13,390 5 8	23,553 9 6	14,562 14 4
13. Trichinopoly	4,113 9 8	4,966 13 7	10 3 5	4,977 0 0	9,120 9 8	1,570 6 7	4,000 0 0	5,570 6 7	3,550 3 1
14. Madura	10,839 15 2	12,798 2 8	93 6 2	12,891 8 10	23,731 8 0	4,262 2 4	10,000 0 0	14,262 2 4	9,469 5 8
15. Tinnevelly	6,396 3 6	7,464 15 8	8 0 0	14,472 15 8	20,869 3 2	4,831 8 1	4,000 0 0	8,831 8 1	12,037 11 1
16. Coimbatore	13,434 14 10	8,824 15 2	3,253 12 6	12,078 11 8	22,513 10 6	9,981 7 4	6,000 0 0	15,981 7 4	6,532 3 2
17. Neilgherries	.....	533 10 0	.....	533 10 0	533 10 0	656 15 0	.....	656 15 0	—123 5 0
18. Salem	2,915 4 10	7,505 7 9	.....	7,505 7 9	10,420 12 7	3,542 10 7	5,000 0 0	8,542 10 7	1,878 2 0
19. South Canara	643 10 5	577 13 9	76 11 7	654 9 4	1,298 3 9	242 3 2	400 0 0	642 3 2	656 0 7
20. Malabar	4,152 0 7	2,477 10 2	17 8 9	2,495 2 11	6,647 3 6	1,645 3 10	4,000 0 0	5,645 3 10	1,001 15 8
Total...	1,42,401 2 1	1,87,850 11 8	4,580 7 11	1,92,431 3 7	3,34,832 5 7	97,078 6 1	1,08,370 3 6	2,05,448 9 7	1,29,383 12 4

33. Of the total expenditure of Rupees 2,05,448-9-7, Rupees 1,08,370-3-6 consist of transfers to the Road Fund.

34. In the Nellore District and on the Neilgherry Hills the expenditure slightly exceeded the available assets. The difference has been made good in 1869-70.

Districts.	Balance at the beginning of the year.	Receipts.			Total including the balance.	Expenditure during the year.	Balance.
		Fees, etc.	Grants-in-aid.	Total.			
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam ...	777 11 8	532 8 9	630 0 0	1,162 8 9	1,940 4 5	1,244 2 0	696 2 5
2. Vizagapatam..	2,383 11 0	362 6 0	460 0 0	822 6 0	3,206 1 0	616 5 5	2,589 11 7
3. Godavery ...	558 3 4	478 7 0	270 0 0	748 7 0	1,306 10 4	948 7 3	358 3 1
4. Kistna ...	45 7 6	1,171 8 3	530 0 0	1,701 8 3	1,746 15 9	1,660 13 4	86 2 5
5. Nellore ...	1,930 8 1	1,013 0 9	750 0 0	1,763 0 9	3,693 8 10	2,416 11 7	1,276 13 3
6. Cuddapah ...	2,642 7 4	317 12 6	410 0 0	727 12 6	3,370 3 10	1,709 12 11	1,660 6 11
7. Bellary ...	2,768 4 10	1,662 12 0	860 0 0	2,522 12 0	5,291 0 10	4,044 0 5	1,247 0 5
8. Kurnool ...	191 13 1	357 3 2	80 0 0	437 3 2	629 0 3	472 4 4	156 11 11
9. Madras ...	1,254 14 1	394 10 7	420 0 0	814 10 7	2,069 8 8	623 12 5	1,445 12 3
10. North Arcot...	2,431 1 0	73 14 3	340 0 0	413 14 3	2,844 15 3	1,241 14 6	1,603 0 9
11. South Arcot...	2,373 6 3	568 0 0	720 0 0	1,288 0 0	3,661 6 3	887 3 10	2,774 2 5
12. Tanjore ...	1,686 4 7	666 9 0	160 0 0	826 9 0	2,512 13 7	3,873 9 9	—1,360 12 2
13. Trichinopoly...	686 7 8	523 6 5	160 0 0	683 6 5	1,369 14 1	531 9 6	838 4 7
14. Madura ...	650 0 9	560 4 0	140 0 0	700 4 0	1,350 4 9	846 11 9	503 9 0
15. Tinnevelly ...	486 10 2	1,412 15 8	130 0 0	1,542 15 8	2,029 9 10	1,758 2 9	271 7 1
16. Coimbatore ...	224 10 2	3,497 12 11	1,360 0 0	4,857 12 11	5,082 7 1	4,934 4 5	148 2 8
17. Neilgherries...	.....	654 6 2	.....	654 6 2	654 6 2	137 3 2	517 3 0
18. Salem ...	4,952 13 8	286 10 5	1,020 0 0	1,306 10 5	6,259 8 1	1,874 12 5	4,384 11 8
19. South Canara.	1,270 0 2	2,076 8 10	470 0 0	2,546 8 10	3,816 9 0	3,872 5 3	34 3 9
20. Malabar ...	3,887 0 1	10,108 12 5	1,090 0 0	11,198 12 5	15,085 12 6	10,320 12 5	4,765 0 1
Total...	31,201 7 5	26,719 9 1	10,000 0 0	36,719 9 1	67,921 0 6	43,924 15 5	23,996 1 1

35. In the districts noted in the margin large sums were left in hand at the close of the year. But the greater portion of them has been since transferred to the Road Fund.

	Rs.
Godavery ...	10,233
Kistna ...	30,186
Cuddapah ...	5,261
Bellary ...	7,683
Kurnool ...	9,946
North Arcot...	10,785
South Arcot...	4,076
Tanjore ...	14,563
Trichinopoly...	3,550
Madura ...	9,469
Tinnevelly ...	12,038
Coimbatore ...	6,532

36. "Public Bungalow Fund."—The balance in favour of the Public Bungalow Fund at the beginning of the year was Rupees 31,201-7-5, the receipts of the year amounted to Rupees 36,719-9-1, making a total of Rupees 67,921-0-6. The expenditure was Rupees 43,924-15-5, and the balance was Rupees 23,996-1-1 at the close of the year.

37. The following is an abstract showing the transactions of the fund:—

38. The particulars of the receipts of the fund are shown in the margin. It will be seen that the actual Receipts of the year amounted to Rs. 27,719-9-1 against Rupees 23,441-11-2 in the preceding year. The increase occurs in all sources of income.

		Rs.	A.	P.
Fees from travellers		13,760	12	10
Sale-proceeds of furniture ...		538	13	5
Do. of bungalows ...		1,217	12	0
Grant-in-aid		10,000	0	0
Miscellaneous receipts... ...		2,202	2	10
Actual Receipts...		27,719	9	1
Amount transferred to Malabar from certain districts	7,500			
Do. to Coimbatore from Vizagapatam ...	500			
Do. South Canara from South Arcot ...	1,000			
		9,000	0	0
Total Receipts...		36,719	9	1

39. In the accounts furnished by the Collectors of Salem and Kurnool, the Government grants-in-aid have been doubled, as they omitted to bring to account the grant for 1867-68 in that year. This course is incorrect, as Imperial grants for any year lapse to the State if they are not taken advantage of before the close of that year. The balances in the districts have been reduced accordingly.

40. The Commissioner of the Neilgherries has entered Rupees 552 in his account as a grant-in-aid for his district. It is not apparent how this sum was obtained, as only Rupees 417-10-2 appear from the accounts of the Coimbatore District to have been transferred to the Commission. The Commissioner's accounts show the receipts and charges of the fund before the formation of the Commission, which are included in those of Coimbatore. The Board have separated the items.

41. A sum of Rupees 8,280 was transferred to the credit of the fund in Malabar from the districts noted in the margin, but only Rupees 7,500 are shown in the Collector's accounts, which omit the sum of Rupees 780 transferred from Cuddapah, though the Collector of that district has debited the amount in his accounts. No reason is assigned for the omission. The Collector of Salem has debited in his accounts only Rupees 1,550, though Rupees 2,550 was ordered by the Board to be transferred to Malabar, and has been included in the receipts of that district. The sum of Rupees 1,550 is the amount ordered to be transferred to Malabar in 1867-68, but the transfer was not effected.—*Vide* paragraph 57 of the Local Fund Report of 1867-68.

		Rs.
Board's Procs., dated 28th July 1868, No. 5,464.	Bellary.....	1,000
	Cuddapah...	500
	North Arcot	1,000
Board's Procs., dated 27th July 1868, No. 5,416.	Cuddapah...	780
Board's Procs., dated 23rd Jun e1868, No. 4,636.	Coimbatore..	2,500
	Salem	2,300
		8,280

42. On the representation of the Collector of Kurnool the Board, in their Proceedings, dated 1st July 1868, No. 4,852, authorized a transfer of Rupees 410 from the funds of Bellary. Mr. Chase has not exhibited the receipt in his accounts, though the Collector of Bellary has debited the amount.

43. Similar transfers are not shown in the accounts of Vizagapatam and South Arcot.

44. The Collectors concerned will explain these omissions.

Proceedings of the Madras Government, Revenue Department, 30th August 1870.

45. The entire charges of the year amounted to Rupees 43,925 against Rupees 30,372 in the preceding year. The particulars of the charges are given below:—

	Rs.	A.	P.
Establishment	10,386	13	11
Batta to pensioned Sepoys	3,714	8	3
Purchase and repair of furniture	4,001	12	1
Construction and repair of bungalows... ...	13,211	12	8
Cost of Public Works supervision	1,027	10	5
Miscellaneous charges	10,848	11	0
Advances made during the year	733	11	1
	43,924	15	5

46. Out of the sum of Rupees 13,212, spent on account of the construction and repair of bungalows, more than one-half appertains to the Malabar District alone. In Tanjore the expenditure exceeded the available assets by Rs. 1,360-12-2. This was occasioned by an expenditure of Rupees 2,822 on account of the construction of a new travellers' bungalow at Tanjore. The monthly accounts of 1869-70 show that the debt is diminishing.

Districts.	Number of Choultries.	Number of persons fed.
1. Vizagapatam ...	1	.....
2. Godavery	2	27,088
3. Kistna	1	.....
4. Bellary...	1	11,288
5. Madras...	1	.....
6. North Arcot... ...	6	6,090
7. South Arcot	39	7,004
8. Tanjore	18	21,10,185
9. Trichinopoly ...	21	730
10. Madura	27	86,537
11. Tinnevelly	55	65,683
12. Coimbatore	7	.....
13. Neilgherries... ...		.....
Total...	180	23,15,505

47. Endowment Fund.—The Endowment Fund consists of the income of chuttrums, lungerkhanas and dispensaries.

48. Chuttrums.—The District Reports show that there were 180 choultries endowed by Government either in land or in money, and that the number of persons fed were 23,15,505.

49. The following statement exhibits the transactions of the Chuttrum Fund :—

Districts.	Balance at the beginning of the year.	Receipts. Fixed allowance granted by Government.	Receipts. Miscellaneous Receipts.	Receipts. Total.	Total including the Balance.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Godavery	6,622 14 3	.....	4,050 0 8	4,050 0 8	10,672 14 11	2,746 14 6	7,926 0 5
2. Kistna	.....	242 6 4	105 8 7	347 14 11	347 14 11	19 14 0	328 0 11
3. Madras	192 3 11	.....	22 12 0	22 12 0	214 15 11	69 0 0	145 15 11
4. North Arcot ...	215 15 5	1,280 9 5	.....	1,280 9 5	1,496 8 10	1,496 8 10	.....
5. South Arcot ...	426 6 7	1,239 9 0	2 4 0	1,241 13 0	1,668 3 7	1,426 12 11	241 6 8
6. Tanjore	83,913 0 10	12,367 4 8	1,89,853 4 11	1,93,225 9 7	2,77,168 10 5	1,58,515 5 4	1,18,653 5 1
7. Trichinopoly ...	9,338 13 7	.....	1,817 6 7	1,817 6 7	11,156 4 2	1,401 13 1	9,754 7 1
8. Madura	3,771 11 3	10,225 0 7	7,306 0 5	17,531 1 0	21,302 12 3	14,192 14 0	7,109 14 3
9. Tinnevelly ...	30,831 15 10	744 0 0	8,003 9 5	8,747 9 5	39,579 9 3	22,289 12 11	17,289 12 4
10. Coimbatore ...	1,306 3 2	5,610 0 0	51 8 0	5,661 8 0	7,000 11 2	5,457 7 5	1,543 3 9
11. Neilgherries ...	.....	611 0 0	.....	611 0 0	611 0 0	613 3 2	— 2 3 2
12. Salem	203 2 10	.....	36 4 0	36 4 0	239 6 10	.....	239 6 10
	1,36,852 7 8	32,319 14 0	2,02,256 10 7	2,34,606 8 7	3,71,459 0 3	2,08,229 10 2	1,63,229 6 1

50. The balance at the beginning of the year was Rupees 1,36,852-7-8, and the receipts amounted to Rupees 2,34,606-8-7, making a total of Rs. 3,71,459-0-3 Deducting Rupees 2,08,229-10-2, the expenditure of the year, the balance amounted to Rupees 1,63,229-6-1.

51. In the districts marginally noted large sums were spent during the year under report. In Tanjore Rupees 1,58,515-4-4 were laid out as particularized below :—

Tanjore.
Madura.
Tinnevelly.

	Charges. Rs.	A.	P.
Rajah's chuttrums, inclusive of Conjee-houses.....	1,51,063	7	11
Government chuttrums	1,242	12	6
Private chuttrums under Government management.	5,422	8	5
Do. chuttrums under private management, but receiving fixed allowance from Government..	786	8	6
Total...	1,58,515	5	4

52. It will be observed that there was a large balance left at the end of the year, but the revised scheme for chuttrum schools and dispensaries which has been brought into operation will fully utilize this sum.

Govt. Order, 27th October 1869, No. 2,859.

53. The expenditure in the Madura District may be classified as follows :—

	Rs.
Cost of Establishment	4,028
Do. of feeding indigent persons.....	8,189
Miscellaneous charges	1,603
Advances	373
	14,193

54. In Tinnevelly the expenditure amounted to Rupees 22,289-12-11, of which more than one-half was spent on the construction and repair of chuttrums and on the erection of a bridge near the Tirukurungudi chuttrum.

55. LUNGERKHANAS.—The following Abstract shows the receipts and charges of the Lungerkhana fund :—

Districts.	Balance at the beginning of the year.	Amount of sanction and receipts from all sources during the year.	Total available for expenditure in the current year.	Charges. Cost of feeding.	Charges. Establishment Saderward, including Medicine.	Charges. Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. A.	Rs. A. P.
Coimbatore	1,310 12 2	1,374 10 9	2,715 6 11	902 14 6	437 14 11	1,340 13 5	1,374 9 6
Nellore	250 10 4	2,910 0 0	3,160 10 4	2,807 4 8	177 11 3	2,984 15 11	203 10 5
Kurnool	.....	361 6 0	361 6 0	361 6 0	.....	361 6 0	.....
North Arcot { Vellore ...	1,215 9 0	4,176 0 0	5,391 9 0	3,732 12 0	1,341 9 0	5,074 5 0	317 4 0
North Arcot { Arcot ...	855 0 4	1,200 0 0	2,055 0 4	1,083 11 9	963 0 4	2,046 12 1	8 4 3
Bellary	1,848 10 11	2,642 8 0	4,491 2 11	931 4 7	409 12 1	1,341 0 8	3,150 2 3
Total...	5,510 10 9	12,694 8 9	18,205 5 6	9,819 3 6	3,329 15 7	13,149 5 1	5,055 14 5

56. The number of lungerkhanas, noticed in the Collectors' reports is six, and the number of persons relieved at them was 1,69,610 at a cost of Rupees 9,819-5-6, as shown in the following Abstract Statement:—

Districts.	1867-68.			1868-69.			Difference.	
	Number relieved.	Cost.	Rate per head.	Number relieved.	Cost.	Rate per head.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore	7,523	788 13 0	0 1 9	7,590	902 14 6	0 1 11	111 1 6	.....
Nellore	53,292	2,978 7 9	0 0 11	51,260	2,807 4 8	0 0 10	.....	171 3 1
North Arcot Vellore..	71,940	4,050 6 0	0 0 11	69,928	3,732 12 0	0 1 0	.....	317 10 0
North Arcot Arcot ...	18,266	1,024 6 3	0 0 11	17,980	1,083 11 9	0 0 11	59 5 6	.....
Bellary ... Ghooty ...	12,631	1,310 4 4	0 1 6	11,288	931 4 7	0 1 4	.....	378 15 9
Kurnool	10,920	358 0 0	0 0 6	11,564	361 6 0	0 0 6	3 6 0	.....
Total...	1,74,572	10,510 5 4	...	1,69,610	9,819 5 6	...	176 13 0	867 12 10
Net...	.....	.....	...	.....	.....	...	.....	690 15 10

57. Dispensaries.—There are two dispensaries, one at Vellore, the other at Ranipet, in North Arcot. The transactions of each are shown below:—

Districts.	Balance.	Receipts.	Total including the balance.	Charges.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vellore	4,776 0 6	2,200 0 0	6,976 0 6	6,976 0 6	.....
Ranipet	3,072 5 9	2,065 15 0	5,138 4 9	5,138 4 9	.....
Total...	7,848 6 3	4,265 15 0	12,114 5 3	12,114 5 3	.....

58. Village Service Fund.—The following Abstract Statement shows the transactions of the Village Service Fund:—

Districts.	Balance at beginning of the year.	Receipts during the year.	Total including the balance.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kistna ...	13,873 10 10	60,463 9 8	74,337 4 6	70,153 8 4	4,183 12 2
Kurnool ...	3,59,934 1 11	2,17,629 6 0	5,76,563 7 11	1,95,239 10 0	3,81,123 13 11
Madras ...	1,887 14 4	8,285 0 7	9,672 14 11	8,519 9 10	1,153 5 1
North Arcot ...	2,093 6 6	.....	2,093 6 6	....	2,093 6 6
South Arcot ...	4,318 14 4	1,47,515 15 2	1,51,834 13 6	1,44,785 9 5	7,049 4 1
Trichinopoly ...	1,21,953 7 9	98,400 5 5	2,20,353 13 2	71,590 7 11	1,48,763 5 3
Madura ...	2 12 1	865 12 0	868 8 1	845 8 10	22 15 3
Tinnevelly ...	159 0 0	6,586 13 11	6,745 13 11	5,806 0 0	939 13 11
Salem ...	1,627 12 0	91,277 0 7	92,904 12 7	92,092 1 10	812 10 9
Malabar ...	1,15,476 11 0	93,099 8 5	2,38,576 3 5	153 0 0	2,38,423 3 5
Total...	6,49,927 10 9	7,24,123 7 9	13,74,051 2 6	5,89,185 8 2	7,84,865 10 4

59. The balance at the beginning of the year was Rupees 6,49,027-10-9, and with the collections of the year the income amounted to Rupees 13,74,051-2-6. The expenditure aggregated Rupees 5,89,185-8-2, leaving a balance of Rupees 7,84,865-10-4 at the end of the year.

60. In paragraph 58 of his report the Collector of North Arcot states that his Local Fund Report for 1867-68 showed a balance of Rupees 2,093-6-6 on the 31st March 1868, and that it has been struck off the Local Fund Accounts during the year under report. This course is opposed to the instructions conveyed in the orders marginally noted.

Paragraph 21 of the Government Order, Revenue Department, dated 20th December 1867, No. 3,053.
Board's Circular Memorandum, dated 12th March 1869, No. 238.

The Collector will furnish an explanation.

61. Large sums were left unspent at the close of the year in the districts of Kurnool, Trichinopoly, and Malabar. The Collector of the first-named district expects the amount will be gradually spent in the next few years, as the Government have sanctioned* the employment of paid Taliaries.

*Government Order, Revenue Department, dated 2nd June 1869, No. 1,541.

62. The Collector of Trichinopoly proposes to invest the available balance of nearly 1½ lacs, of Rupees in order that the interest accruing therefrom may form a source of revenue, as already reported to Government in paragraph 10 of the Board's Proceedings, dated 15th September 1869, No. 6,925, on the subject of the revision of the Village Establishments of the district.

63. The balance of the Malabar District amounted to Rupees 2,38,423, which will be utilized when the new scale of Village Establishment is brought into force, agreeably to the orders marginally quoted.

Government Order, Revenue Department, dated 10th May 1869, No. 1,297.
Do. dated 9th March 1870, No. 331.

64. *Process Service Fund.*—The transactions of the Process Service Fund are shown in the following Statement.

Districts.	Balance at the beginning of the year.	Receipts during the year	Total including the balance.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	235 10 0	1,337 6 5	1,573 0 5	1,349 5 9	223 10 8
2. Vizagapatam ...	8 2 11	758 12 7	766 15 6	753 12 0	13 3 6
3. Godavery ...	250 11 0	5,456 5 11	5,707 0 11	5,282 3 4	424 13 7
4. Kistna	295 9 4	2,545 5 10	2,840 15 2	2,138 4 0	702 11 2
5. Nellore	435 4 7	895 0 8	1,330 5 3	272 0 11	1,058 4 4
6. Cuddapah... ...	110 0 8	215 6 4	355 7 0	159 12 6	195 10 6
7. Bellary	27 0 6	246 4 1	273 4 7	30 2 0	243 2 7
8. Kurnool	44 10 1	102 14 2	148 8 3	4 2 0	143 6 3
9. Madras	7,353 0 4	4,522 12 7	11,875 12 11	4,485 6 5	7,390 6 6
10. North Arcot ...	6,916 14 11	9,070 12 11	15,987 11 10	8,631 3 6	7,356 8 4
11. South Arcot ...	8,654 6 7	10,378 2 5	19,032 9 0	10,187 10 0	8,844 15 0
12. Tanjore	431 13 9	2,530 13 2	2,962 10 11	2,825 15 11	136 11 0
13. Trichinopoly ...	1,018 2 0	4,593 15 0	5,642 1 0	4,703 4 0	938 13 0
14. Madura	7 11 1	1,127 13 3	1,135 8 4	189 2 1	946 6 3
15. Tinnevelly ...	613 12 1	3,868 1 8	4,481 13 9	3,534 0 0	947 13 9
16. Coimbatore ...	197 13 6	2,525 1 2	2,722 14 8	2,516 7 2	206 7 6
17. Salem	571 3 10	6,631 8 1	7,202 11 11	6,473 0 11	729 11 0
18. South Canara ...	274 15 9	1,456 15 0	1,731 14 9	1,229 14 10	501 1 11
Total...	27,503 14 11	58,263 7 3	85,770 6 2	54,765 11 4	31,004 10 10

65. The total receipts, including the actual balance of the fund on the 1st April 1868, amounted to Rupees 85,770-6-2. The expenditure during the year was Rupees 54,765-11-4, and left a balance of Rupees 31,004-10-10.

66. In the districts marginally noted the collections seem to have been disproportionately great. The attention of the Collectors is called to the Board's Circular of the 8th January 1869, No. 277-2. The Government are aware* that the question of the transfer of the surplus funds to the District Road Fund is still under the consideration of the Government of India.

Nellore. | Kurnool.
Bellary. | Madura.

* *Vide* Government Order, Revenue Department, dated 1st September 1869, No. 2,468.

67. *Irrigation Cess Fund.*—The following abstract shows the transactions of the Irrigation Cess Fund:—

Districts.	Balance.	Receipts.	Total including the balance.	Charges.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Trichinopoly..	9,292 3 6	9,995 15 3	19,288 2 9	9,142 2 9	10,146 0 0
Coimbatore...	22,013 13 5	45,718 5 6	67,732 2 11	42,238 0 1	25,494 2 10
Madura ...	.....	808 3 11	808 3 11	463 8 0	344 11 11
Total...	31,306 0 11	56,522 8 8	87,828 9 7	51,843 10 10	35,984 14 9

68. The actual balance of the fund on the 1st April 1868 amounted to Rupees 31,306-0-11. The receipts were Rupees 56,522-8-8, making a total of Rupees 87,828-9-7. The expenditure was Rupees 51,843-10-10, leaving a balance of Rupees 35,984-14-9.

69. The Collector of Coimbatore reports that the majority of ryots cultivating wet land under the channels, in which the Irrigation Cess system is in force, are opposed to it; that some of the channels have been given up to the villagers and that the cess will have to be abolished in others when the balance in hand is expended.

70. *Cochrane's and Sadras Canal Fund in Madras.*—According to the Collector's report the receipts of the Cochrane's and Sadras Canal Fund were Rupees 32,147-14-6, and the balance of the previous year was Rupees 79,654-3-2, making a total of Rupees 1,11,802-1-8. The expenditure was Rupees 1,10,992-11-3, and the balance in favour of the fund on the 1st April 1869 was Rupees 809-6-5. These figures are incorrect, as reported in Board's Proceedings, dated 17th September 9869, No. 6,963. The fund was really in debt at the end of the year to the extent of Rupees 8,685-9-4, as hereunder particularized:—

	RS.	A.	P.	RS.	A.	P.
Actual balance at the beginning of 1868-69 ...				70,528	0	8
Receipts during the year				32,162	15	9
				1,02,691	0	5
Deduct—						
Charges on account of Communication, Establishment, etc., by Department of Public Works	98,610	3	7			
Establishment at Shadiancoopum Lock	824	4	5			
Cost of supervision	9,732	0	0			
	1,09,166	8	0			
Revenue Department—						
Establishment of the Cochrane's Canal Toll Office ...	2,076	0	0			
Contingent charges of do. ...	21	6	9			
Establishment of the Sadras Canal	324	0	0			
Contingent charges of do. ...	10	10	0			
				1,11,598	8	9
Deficit				8,907	8	4
Advance recoverable				221	15	0
Minus balance				8,685	9	4

	RS.	A.	P.
Receipts of 1867-68...	46,178	12	10
Do. of 1868-69...	32,162	15	9
Difference...	14,015	13	1

71. It is observed that the receipts of the fund were less by Rupees 14,016 than those of the previous year. The decrease was owing to want of water in the canals.

No. 441. ORDER THEREON, 30th August 1870, No. 1,351.

Local Funds, No. 17.
Account.

THE Government regret to notice the delay which has occurred in the submission of the foregoing report on the operations of the Local Funds' of the Presidency for the year ending April 30th, 1869. The last of the Collectors' reports seems to have been received in the Board's Office in August last year, and the extraordinary delay which has taken place in the preparation of the general report (nine months) is quite unexplained. The object of such reports must be, in a great measure, frustrated, unless they are received within a reasonable period of the occur-

rence of the transactions to which they relate, and the Board are accordingly requested to ensure the submission of the report for 1869-70 within the date prescribed.

2. District Road Fund.—The receipts under this head amounted to Rupees 26,55,024, showing an increase of Rupees 9,90,290 over the collections of the previous year. Eighty-three per cent. of the increase, or Rupees 8,23,695, was under "Road Cess," the ordinary item of the Fund. The Board attribute this result to the rapid realization of the cess, both current and arrears, in the year under report. The Government observe also that the large increase of Rupees 1,14,382 in the Bellary District was the result chiefly of the Road Cess Act having been in force during the whole of 1868-69 against only nine months of the year 1867-68. In some of the other districts also the cess in permanently settled estates and Inams was realized in 1868-69 for the first time. The variations in the minor items need no special remark. The aggregate amount available for expenditure, inclusive of the previous year's balance, was Rupees 32,94,607.

3. The actual expenditure amounted to Rupees 23,58,924, and the unexpended balance was Rupees 9,35,683. The expenditure exceeded the available assets in the districts noted in the margin, and the circumstances which occasioned this irregularity are explained in paragraphs 10 to 13 of the Board's Proceedings. The necessary adjustments should be made as early as possible, and similar mistakes should not be allowed to occur again.

Kistna.
North Arcot.
Madura.
Neilgherries.

4. Making allowance for the circumstance that a considerable portion of the income of last year is received towards its close, the expenditure has been generally satisfactory. The Government, however, regret to observe that their repeated orders for utilizing the money available during each year have not had the desired effect in several districts. This was particularly the case in the four districts noted in the margin. The Collector of the Godavery District offers no explanation on the subject, merely stating that the expenditure of 1868-69 exceeded that of 1867-68. The Collector of Kurnool confesses his inability to give any satisfactory explanation for the tardy manner in which new works are executed by the Public Works Department. He adds that "the sum spent by them was Rupees 23,661, including the cost of superintendence. The estimates for the more important roads of Nandikotkur to Bairlooty and Ghooty to Adoni were sanctioned some months ago, and yet the amount expended was only Rupees 1,551 upon the former, and Rupees 1,062 upon the latter work, though ample funds were provided for them in the Budget". The Collector of Tanjore also attributes the limited expenditure to the tardy operations of the Public Works Department. It appears that out of an allotment of Rupees 3,21,600, that department have not been able to execute works to the extent of more than Rupees 1,15,457. The Superintending Engineer states that this result is due to want of sufficient time for the preparation of estimates for the

	Per-centage of expenditure on the sum available for works.
Godavery	36·12
Kurnool	20·9
Tanjore	26·77
Vizagapatam	55·31

works entered in the Budget, and to other difficulties which, however, the Government are of opinion may be obviated under judicious arrangements.

5. The Board explain that large sums were left unexpended in several districts, partly because the actual receipts of the year were larger than had been calculated on in the Budget. The Government, however, have frequently impressed upon the Board the necessity of watching the progress of receipts and expenditure during the year, and if this had been done the allotments for sanctioned works might have been increased with reference to the increasing receipts, and a larger portion of the available amount might have been utilized.

6. The large sum of Rupees 1,13,216 was spent from the District Road Fund on Miscellaneous Public Improvements, and the Board give no explanation of the outlay, though notice was taken by the Government, in paragraph 5 of the Proceedings, dated 14th July 1869, No. 2,054, of the similar expenditure of Rupees 87,160 in 1867-68. The further Order of Government, dated 27th September 1869, No. 2,663, on the same subject appears also to have been overlooked by the Board.

	Rs.
New Works	56,353
Repairs	56,863
	1,13,216

7. Statement No. 3, showing all the new works undertaken both by the Public Works and Revenue Departments, is, in its present form, of little or no use, and the Board very properly propose to improve it when submitting the report for 1869-70.

8. In paragraphs 17 and 18 of their Proceedings, the Board point out the discrepancies between the statements of expenditure incurred by the Public Works Department, furnished by the Collectors, and the return received by them from the Controller of Public Works Accounts. They explain that the differences arose from the corrections made in the Controller's Office after the Range officer's reports had been sent to the Collectors, and state that they have requested the Controller to forward to Collectors duplicate copies of the result of his audit. The Government trust that proper use will be made of these audit statements in the Collectors' offices, and that the discrepancies will be properly corrected.

9. Jungle Conservancy Fund.—The receipts of this Fund amounted to Rupees 1,47,666 against Rupees 1,53,958 in the previous year. The decrease is not explained by the Board. The total amount available for expenditure, inclusive of the balance at the commencement of the year, was Rupees 3,12,160. The expenditure by the Revenue and Public Works Departments amounted to Rupees 1,41,439 in all, leaving a balance of Rupees 1,67,721.

10. The expenditure was only 41 per cent. of the available assets, and this result cannot be viewed as satisfactory. The subject has received the consideration of Government in a separate Order, and they therefore refrain from making any further remarks here. The Board will have learnt from that Order that while the allotments in the Budget for 1869-70 for avenues from this Fund are passed, the general proposal to make transfers of accumulated surplus to the District Road Fund is disallowed. The suggestion of the Collector of Salem to transfer

Rupees 30,000 to the District Road Fund, alluded to in paragraph 26 of the Board's Proceedings, should be disposed of accordingly.

11. NANUL GRASS FUND.—The sum available for expenditure under this head was Rupees 21,752. The actual expenditure did not exceed Rupees 5,029, and the balance left was Rupees 16,723. The Board state that the Collector of the Kistna District transferred Rupees 12,500 out of the surplus to the Road Fund, and refer the point for the orders of Government with their support. The surplus in that district was only Rupees 9,034, and the Government do not understand how a transfer of Rupees 12,500 could have been made. The Collector's report makes no mention whatever of the transaction.

	Rs.
Balance	6,738
Receipts	15,014
	21,752

12. The Government are not disposed to authorize, as at present informed, any transfer of the kind proposed. The Fund was established for paying the necessary establishment of watchers and the charges for planting; and till it is shown that it cannot be usefully laid out in developing the nanul and grass plantations, it cannot be devoted to other purposes. These plantations are calculated to save much expenditure in stone revetments and to protect important river and channel-banks; and the proposal to merge the fund in the "Jungle Conservancy and Planting Fund" was negatived by the Order of Government, dated 20th June 1866, No. 1,503.

13. The Nanul Grass Fund exists in seven districts. The receipts and disbursements in Madras and Madura are too small to require notice. The amount available for expenditure in the Kistna District was Rupees 9,847, but only Rupees 813 were spent, and the greater portion of this sum, or Rupees 735, consisted of the pay of lascars and a transfer to Ferry-rents to correct a mistake in the accounts. It is evident that little or no money was spent on new plantations, and no explanation is given on the subject. The expenditure in Tanjore amounted to Rupees 884 for watering existing plantations, inclusive of ten per cent. for supervision by the Public Works Department. The balance unexpended was Rupees 2,725, and the Collector remarks that the transactions connected with this Fund are entirely in the hands of the Public Works Department. In Trichinopoly, the entire sum of Rupees 3,365 was allowed to remain idle, but the Collector explains that the subject is under consideration, and that he will make arrangements for the appropriation of the Fund. In Tinnevelly, Rupees 2,854 were spent out of an available sum of Rupees 3,301, but the operations are not clearly explained. The reason why the cost of planting river and channel-banks *with trees* was debited to this Fund should have been explained. In Coimbatore alone has a nanul plantation been formed along a portion of the Pegaloor channel. The amount spent in that district was, however, only Rupees 400 against an amount available for expenditure of Rupees 1,208.

14. It is thus evident that little or nothing has been attempted towards utilizing the Fund on objects for which it was created, and the Board's proposal to transfer the available assets to the District Road Fund cannot be entertained until this has been done.

Proceedings of the Madras Government, Revenue Department, 30th August 1870.

15. POUND FUND.—The balance under this head at the beginning of the year was Rupees 1,42,401, and the receipts during the year amounted to Rupees 1,92,431. Out of the aggregate sum of Rupees 3,34,832, the expenditure connected with the pounds was Rupees 97,078, and the transfer to the District Road Fund amounted to Rupees 1,08,370. Deducting the total of these two sums, viz., Rupees 2,05,448, the balance left at the close of the year was the large sum of Rupees 1,29,384. The Board explain that the greater portion of this balance has been since transferred to the Road Fund.

16. PUBLIC BUNGALOW FUND.—The total assets of this Fund amounted to Rupees 67,921;* and the expenditure to Rupees 43,925; the balance remaining at the end of the year was Rupees 23,996. The several sub-items on both sides of the account are ordinary ones, requiring no special remarks, except, however, the outlay under "construction and repair of bungalows." The Government, in paragraph 13 of their Order, dated 14th July 1869, No. 2,054, impressed on the Board the importance and necessity of utilizing the surplus in providing new bungalows where required, and repairing and improving existing ones. Though some transfers of portions of available balances have been made to districts where funds for this purpose were required, not much has been done (except in Malabar) towards giving effect to the wishes of Government. The greater portion of the still-available balance can, by a judicious distribution, be usefully spent with little or no difficulty. The Board will accordingly be requested to do this at an early date. A portion of the balance should, of course, be reserved to meet contingencies connected with the ordinary management of the bungalows.

	Rs.
* Balance	31,201
Receipts	36,720
Total ..	67,921

17. ENDOWMENT FUND. *Chuttrums.*—The receipts on account of these Institutions amounted to Rupees 2,34,607, and, with the balance of Rupees 1,36,852, the aggregate sum available for expenditure was Rupees 3,71,459. Deducting the expenditure of the year, viz., Rupees 2,08,230, the balance left was Rupees 1,63,229. Large sums have been usefully spent in Tanjore, Madura, and Tinnevelly, and the Board explain that the revised scheme for Chuttrum schools and dispensaries in the first-named district will fully utilize the still-available balance of Rupees 1,18,653. The unexpended balances are large in the two districts noted in the margin. The funds in the Godavery District seem to appertain to two particular chuttrums, and the Board might call upon the Collector to report if a portion of the surplus cannot consistently with the interests of those Institutions be usefully spent in constructing new chuttrums where much required, or repairing existing buildings. The Government observe that estimates are in course of preparation in Trichinopoly for the erection of new chuttrums.

	Rs.
Godavery...	7,926
Trichinopoly	9,754

18. *Lungerkhanas.*—The number of the poor relieved in the Lungerkhanas was 1,69,610 persons, at a cost of Rupees 9,819. Deducting this sum from the aggregate sum available (Rupees 8,205), the balance left was Rupees 5,056.

19. *Dispensaries.*—There are two dispensaries, one at Vellore and the other at Ranipet, maintained from the Endowment Fund. The balance at the credit of these Institutions was Rupees 7,848, and with the receipts (Rupees 4,266) the total sum available amounted to Rupees 12,114. The whole of this amount was expended during the year.

20. Village Service Fund.—The balance at the beginning of the year at the credit of the Fund was Rupees 6,49,928, and the receipts during the year amounted to Rupees 7,24,123. The expenditure was Rupees 5,89,185, leaving a balance of Rupees 7,84,866. The unexpended balances are large in the three districts noted in the margin. The balance in Trichinopoly has been recently ordered* to be invested in 4 per cent. Government Securities. The Board will ascertain and report if the same course cannot be followed in the districts of Kurnool and Malabar, if the whole or a large portion of the surplus is, as is stated, not immediately required for expenditure.

	Rs.
Kurnool	3,81,424
Trichinopoly...	1,48,763
Malabar	2,38,423

* Order dated 29th June 1870, No. 961.

21. Process Service Fund.—The balance at the credit of this fund at the beginning of the year was Rupees 27,507, and the receipts during the year amounted to Rupees 58,263, making the total sum available for expenditure Rupees 85,770. The expenditure amounted to Rupees 54,766, and the balance left was thus Rupees 31,005. The Government of India have not yet replied to the further letter of this Government, dated 1st September 1869, soliciting sanction for the transfer of this surplus to the District Road Fund.

22. Irrigation Cess Fund.—The total assets of the fund amounted to Rs. 87,829, and deducting the expenditure of Rupees 51,844, the balance left at the end of the year was Rupees 35,985. The greater portion of this surplus, or Rupees 25,494, occurs in the Coimbatore District, and the Collector reports that the majority of the ryots, from whom the cess is collected, are averse to its continuance, and that the conservancy of some of the channels have been therefore given up to the villagers. He adds that the cess will have to be discontinued in other cases when the balance in hand is expended.

	Rs.
Balance...	31,306
Receipts	56,523
Total...	87,829

23. Cochrane's and Sadras Canal Fund in Madras.—The receipts in 1868-69 amounted to Rupees 32,163 against Rupees 46,179 in the previous year. The decrease of Rupees 14,016 was the result of want of water in the canal during the hot months of the year. The balance at credit at the commencement of the year was Rupees 70,523, and with the receipts, the aggregate sum available was Rupees 1,02,691; but the expenditure having amounted to Rupees 1,11,820,

Proceedings of the Madras Government, Revenue Department,
30th August 1870.

inclusive of advance recoverable, the year closed with a deficit of Rupees 8,686. The accounts of this fund having been fully reviewed and noticed in the Order of Government, dated 14th June 1870, No. 870, no further orders are now needed.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

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

Exd. F. R. Bantleman.

CHETTEPORE, 24th July 1869.

No. 688.

From G. ELLIS, Esq.,

Acting Collector of Ganjam,

To J. GROSE, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honor to submit the Report on the Local Funds for the official year 1868-69, accompanied by the Statements prescribed in the Board's Circular Proceedings of the 20th June 1863, No. 5,258.

2. The funds in operation in this district under the control of the Board are—

(*a.*)—The District Road Fund.
(*b.*)—Jungle Conservancy.
(*c.*)—Pound.
(*d.*)—Public Bungalows, and
(*e.*)—Revenue Process Service Fund.

No addition was made to the number during the past year.

3. The subjoined abstract statements show at one view the transactions for the past year of all the above funds.

ABSTRACT Statement showing the transactions of the several Funds in 1868-69.

Funds.	Balance brought forward.	Receipts during the year.	Total.	EXPENDITURE DURING THE YEAR.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
District Road Fund	5,447 14 2	86,691 2 0	81,243 3 10	3,613 6 9	60,657 5 0	64,270 11 9	16,972 8 1
Jungle Conservancy Fund... ...	205 6 0	556 2 9	761 8 9	... ...	... ...	... ...	761 8 9
Pound Fund..	13 7 1	3,387 6 8	3,400 13 9	3,352 2 8	... ...	3,352 2 8	48 11 1
Public Bungalow Fund.	777 11 8	1,162 8 9	1,940 4 5	1,2[illegible] 2 0	... ...	1,244 2 0	696 2 5
Process Service Fund in the Revenue Department	235 10 0	1,337 6 5	1,573 0 5	1,344 5 9	... ...	1,349 5 9	223 10 8
Total..	1,315 11 5	93,134 10 7	88,918 15 2	9,550 1 2	60,657 5 0	70,216 6 2	18,702 9 0

Comparative Abstract of the Receipts and Charges under several heads in 1868-69.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund.....	31,673	86,691	55,018	.....	39,633	64,271	24,638	.....
Jungle Conservancy Fund...	205	556	351	.....	.....	.....	.....	.....
Pound Fund.....	3,268	3,387	119	.....	3,787	3,352	.....	435
Public Bungalow Fund.....	1,055	1,163	108	.....	1,188	1,244	56	.....
Process Service Fund in the Revenue Department.....	1,487	1,337	.....	150	1,364	1,349	.....	15
Total...	37,688	93,134	55,596	150	45,972	70,216	24,694	450

4. District Road Fund.—The sources of this fund are the Road Cess, Fish, and Ferry Funds, and surplus of the Cattle Pound Fund. Full particulars respecting these items are given in the following statement:—

Comparative Abstract of the Receipts under District Road Fund in 1868-69.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents.....	1,173	1,308	135	...
Road Cess.....	25,829	73,814	47,985	...
Surplus Pound Fund.....	1,850	1,200	...	650
Fish Rent.....	2,816	8,554	5,738	...
Avenue Clippings.....	2	9	7	...
Recoveries of Advances of current year.....	...	1,800	1,800	...
Miscellaneous Receipts.....	3	6	3	...
Total...	31,673	86,691	55,668	650

5. The subjoined statement is a comparative abstract of all description of charges under the District Road Fund:—

Comparative Abstract of the Charges under District Road Fund in 1868-69.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. New works.	33,214	31,985	34,523	...	...	34,523	1,309	...
Communications. Repairs.....	2,217	18,969	18,956	1,800	1,800	20,756	18,539	...
Miscellaneous Public Improvements. New works.	495	495	495	...	...	495	...	...
Miscellaneous Public Improvements. Repairs.....	104	121	121	...	...	121	17	...
Establishment in the Board's Office.....	...	...	...	...	12	12	12	...
Petty Establishment.....	...	...	931	...	...	931	931	...
Tools and Plant.....	...	...	512	...	...	512	512	...
Contingent Charges.....	...	...	...	...	1	1	1	...
Cost of supervision by Department Public Works.....	3,603	...	5,120	...	...	5,120	1,517	...
Advances in the current year..	...	...	...	...	1,800	1,800	1,800	...
Total...	39,633	...	60,658	...	3,613	64,271	24,638	...

6. The explanation for the great increase under Road Fund is that as the Road Cess Act III. of 1866 was introduced only in July 1867 the full amount was not collected during the year, whereas in the year under report the arrears of the past year, and the collections of the present year, have raised the amount to Rupees 73,814.

7. The increase under Fish Rent is due to the collections of arrears of former years. The fluctuations for the remaining items call for no remark.

8. The increase under Repairs of Roads is owing chiefly to the annual maintenance grant having been raised to an uniform rate of Rupees 100 a mile.

9. The cost of Petty Establishment appears for the first time in the Local Fund Report. The particulars of the charge, as given by the three Range Officers, have been accepted.

10. With reference to the sum of Rupees 5,447-14-2 entered by the Board in Statement No. 2, appended to their Proceedings, 15th April 1869, No. 255, as "Borrowed from Imperial Funds," I beg to refer the Board to my predecessor's letter of the 6th April last; also to the Superintending Engineer's letter of the 30th idem. As this latter paper has been recorded in the Board's Proceedings of the 26th May last, No. 3,777, it is presumed that the explanation is satisfactory.

18. The working of this fund calls for no remark. A list of the Cattle Pounds in the district is appended.

Talooks.	Pounds existing at the end of the past year.	Pounds existing at the end of the present year.	Increase.	Decrease.
Chicacole	26	26	...	...
Narasanapetta	12	12	...	...
Teckally	12	12	...	...
Nowpada	1	1	...	...
Purla Kimedy	13	13	...	...
Berhampore	6	7	1	...
Itchapur	5	5	...	...
Sonnapur	1	1	...	...
Purushottapore	8	8	...	...
Sompetta	7	7	...	...
Ganjam	20	10	...	10
Aska	11	11	...	...
Goomsur	13	13	...	...
Surada	7	7	...	...
Poondy	1	1	...	...
Total...	143	134	1	10

The cost of constructing and repairing these pounds is yearly increasing with the rising of prices of labour and of materials.

19. Rupees 2,000 were entered in the Budget estimate sent to the Board for transfer to District Road Fund from this fund; but as the surplus was only Rupees 1,200 that amount was actually credited during the last year.

20. The subjoined statements relate to the receipts and charges of the Bungalow Fund for the past year:—

Comparative Abstract of Receipts under Public Bungalows in 1868-69.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers...	417	500	83	...
Sale proceeds of Furniture	11	33	22	...
Grant-in-aid from Government	627	630	3	...
Miscellaneous Receipts	..	...	...	...
Total...	1,055	1,163	108	...

Comparative Abstract of Charges under Public Bungalow Fund in 1868-69.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	318	...	...	396	318	318	...	...
Batta to pensioned Sepoys	301	...	...	269	303	303	2	...
Purchase and repair of Furniture	34	...	...	300	26	26	...	8
Miscellaneous Charges	535	...	...	505	597	597	62	...
Advances in the current year	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department, at 10 per cent	...	...	...	...	...	...	...	...
Total..	1,188	...	...	1,470	1,244	1,244	64	8

21. The increase under Fees from Travellers requires no remark, that under Furniture accrued from the sale of certain unserviceable articles of furniture and appointments of the bungalows. The item "Miscellaneous Charges" represents the rent of the bungalows at Berhampore and Chicacole and other sundry charges. A proposition is now before the Board to build new bungalows at Berhampore, Narasanapetta, and Chicacole, and if these buildings are constructed the accommodation which is much needed will be of great convenience to travellers. All the Government bungalows are in fair condition, with the exception of the buildings at Gopalpuram and Harripore. These have been recently recommended to be re-roofed. The Government bungalow in the town of Ganjam is still in the occupation of the officer in charge of the Canal works, and is maintained in first-rate order at his expense—*Vide* paragraph 7 of Report for 1866-67, dated 17th May 1867.

22. Revenue Service Process Fund.—The two statements, showing the operation of the Revenue Service Process Fund, are subjoined, and call for no remark.

Comparative Abstract of the Receipts under Process Service Fund in 1868-69.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under the Madras Act No. II. of 1864...	1,487	1,337	...	150
Miscellaneous.....	...	...	...	...
Total..	1,487	1,337	...	150

Comparative Abstract of the Charges under Process Service Fund in 1868-69.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotments as finally sanctioned.	Actual expenditure.	Allotments as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens...	1,364	...	...	...	1,349	1,349	...	15
Miscellaneous.....	...	...	...	...	...	...	...	...
Total...	1,364	...	...	...	1,349	1,349	...	15

Particulars of advances and unadjusted charges up to the close of 1868-69 are shown in Enclosures D. and E.

Esd. J. Tulloch.

18

Vizagapatam, 17th May 1867.

No. 252.

From J. I. Minchin, Esq.,
Collector of Vizagapatam.

To A. Macgregor, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to report on the management of the Local Funds of this district, under the control of the Collector, for the official year 1868-69, accompanied by the usual accounts.

Abstract of the Receipts and Expenditure of the year under review.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.....	87,093 15 3	1,05,645 0 1	1,92,738 15 4	3,566 3 0	1,09,377 0 7	1,12,943 3 7	79,795 11 9
Jungle Conservancy Fund..	1,103 1 11	1,779 8 9	2,917 10 8	....	....	....	2,917 10 8
Pound Fund ...	963 5 9	5,100 15 11	6,364 5 8	5,781 8 7	....	5,781 8 7	582 13 1
Public Bungalow Fund.....	2,283 11 0	822 6 0	3,205 1 0	616 5 5	....	616 5 5	2,589 11 7
Process Service Fund, in the Revenue Department... ...	8 2 11	758 12 7	766 15 6	753 12 0	....	753 12 0	13 3 6
Total...	91,587 4 10	1,14,406 11 4	2,05,991 0 2	10,717 13 0	1,09,377 0 7	1,20,094 13 7	85,899 2 7

Comparative Abstract of the Receipts and Charges of the past two years.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	1,18,596	1,05,645	...	12,951	36,631	1,12,943	76,312	...
Jungle Conservancy Fund...	1,101	1,780	679	...	.....	.....	...	...
Pound Fund	5,783	5,401	...	382	6,457	5,782	...	675
Public Bungalow Fund ...	929	822	...	107	506	616	110	...
Process Service Fund, in the Revenue Department.	354	759	405	...	346	754	408	...
Total...	1,26,763	1,14,407	1,084	13,440	43,940	1,20,095	76,830	675

2. District Road Fund.—The balance on hand at the beginning of the year was Rupees 87,093-15-3. The Collections during the year amounted to Rupees 1,05,645-0-1, making a total of Rupees 1,92,738-15-4, available for the year. The gross expenditure was Rupees 1,12,943-3-7, leaving a balance of Rupees 79,795-11-9, with the exception of Rupees 3,566-3-0 which was spent by the Revenue Department, the whole of the said expenditure was incurred through the Public Works Department. The allotment for the year was Rupees 1,28,600, for particulars see Statement No. 2, accompanying, the roads Nos. 1 and 2, are reported to be completed.

Annexed is a Comparative Abstract of the Receipts and Charges of the component items of this fund for the past two years

Comparative Abstract of the Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	10	159	149	.....
Road Cess	1,16,556	1,03,871	.....	12,685
Avenue Clippings	114	16	.....	98
Surplus Pound Fund	1,500	.....	.....	1,500
Recoveries of advances of the current year	416	133	.....	283
Do. do. of the past year	.....	1,385	1,385	.....
Miscellaneous Receipts	.....	81	81	.....
Total...	1,18,596	1,05,645	1,615	14,566

Comparative Abstract of the Charges under District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. New Works.	34,185	96,000	88,524	.....	.....	88,524	54,339	...
Communications. Repairs	...	11,190	9,475	.....	.....	9,475	9,475	...
Miscellaneous Public Improvements. New Works.	626	.....	.....	3,500	1,059	1,059	433	...
Miscellaneous Public Improvements. Repairs	...	.....	.....	.....	.....	.....	...	...
Petty Establishment	...	3,600	432	.....	.....	432	432	...
Tools and Plant	...	1,350	1,366	30	.....	1,366	1,366	...
Contingent charges	...	.....	.....	(2,270	2,266	2,266	2,266	...
Cost of supervision by the Public Works Department at ten per cent.	...	10,720	9,780	.....	.....	9,780	9,780	...
Advances made in the year.	...	.....	.....	.....	211	211	211	...
Total ..	31,811	1,22,860	1,09,377	5,800	3,566	1,12,913	78,132	...

3. Jungle Conservancy.—The receipts on account of Jungle Conservancy amounted in the year to Rupees 1,779-8-9, including the balance on hand at the beginning of the year, Rupees 1,138-1-11, the total amount is Rupees 2,917-10-8. As stated in my report for last year no portion of this money was spent in the year just expired, but the greater part of it Rupees (2,500) will be utilized in 1869-70, as provision for the same is made in the Budget for that year.

The Board are aware that besides a Jungle there was a Forest Conservancy Establishment kept up in the Talook of Golgondah in this district. Both are now amalgamated under instructions from Government, dated 29th January 1869, No. 146, from 1st April 1869.

The following is an Abstract showing the Receipts and Charges of the component parts of the fund.

Comparative Abstract of the Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood and Bamboos	1,063	1,780	717	.....
Sale of trees	38	.....	.....	38
Miscellaneous Receipts	... ..	.....	.....	.....
Total...	1,101	1,780	717	38

Comparative Abstract of the Charges under the Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
Planting Trees, etc...	...	...	...	...	...	...	.....	.....

4. Pound Fund.—The balance on hand at the beginning of the year was Rupees 963-5-9, the Collections amounted to Rupees 5,400-15-11, making a total of Rupees 6,364-5-4. Of this sum, Rupees 5,606-14-4 were spent on account of establishment, but this includes the salaries for three months of the previous year, aggregating Rupees 1,461-11-3. The balance on hand at the close of the year amounts to 582-13-1, no portion of which can be transferred to the Road Fund.

I annex the usual Statements showing the Receipts and Charges of the component items of this fund.

Comparative Abstract of the Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12 Act III. of 1857	5,600	4,823	...	777
Sale proceeds of do. under do. do.	183	578	395	...
Total ...	5,783	5,401	395	777

Comparative Abstract of the Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds... ...	4,570	...	...	...	5,599	5,599	1,029	.....
Charge for constructing and repairing Pounds...	371	...	...	...	175	175	.....	196
Miscellaneous charges	16	...	...	...	8	8	.....	8
Amount transferred to District Road Fund	1,500	...	...	...	...	...	.....	1,500
Total... ...	6,457	...	...	...	5,782	5,782	1,029	1,704

5. Public Bungalow Fund.—The balance on hand on the 1st April last year, was Rupees 2,383-11-0. The Collections since that date, including the Grant-in-aid from Government and other sundry items, amounted to Rupees 822-6-0, making in all Rupees 3,206-1-0. Of this, the expenditure has been Rupees 616-5-5, leaving a balance of Rupees 2,689-11-7 at the close of the year.

In their Proceedings, dated 3rd March last, No. 1,410, the Board sanctioned the transfer of Rupees 500 from this fund to the Coimbatore District. This was done according to the instructions from the Accountant General in the Plus and Minus Memorandum of the fund, and was notified to the Board in the monthly Statement for March last.

The number of Travellers who visited the bungalows was 315, the same as last year, but the fees realized are less by Rupees 24, owing no doubt to short halts.

Statements showing the Receipts and Charges of the component items of the fund are given below:—

Comparative Abstract of the Receipts under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers...	359	335	.....	24
Sale proceeds of furniture...	95	3	.....	92
Grant-in-aid from Government...	463	460	.....	3
Miscellaneous Receipts	12	24	12	.....
Total... ...	929	822	12	119

Comparative Abstract of the Charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	169	...	...	...	168	168	...	1
Batta to pensioned Sepoys ...	302	...	...	...	299	299	...	3
Purchase and repair of furniture	13	...	...	...	118	118	105	...
Miscellaneous charges	22	...	...	...	31	31	9	...
Total... ...	506	...	...	...	616	616	114	4

6. Process Service Fund.—There was a small balance of Rupees 8-2-11 to the credit of this fund at the beginning of the year. The receipts amounted to Rupees 758-12-7, and the charges to Rupees 753-12-0, leaving a balance of Rupees 13-3-6.

The following Statements show the Receipts and Charges of the component items of this fund.

The balance being small, no transfer to District Road Fund is proposed.

Comparative Abstract of Receipts under Process Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under the Madras Act II. of 1864	354	759	405	.....

Comparative Abstract of Charges under Process Service Fund.

Items.	Last year's expenditure.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Amins ...	346	...	...	...	754	408	.....	...

7. Lungurkhanas and Chuttrums.—There are none under the Officers of Government. But I annex a Statement of the Chuttrum at Nakkapilli which is endowed by Government, but managed by the Trustees appointed by the founder.

Return of the Nakkapilli Chuttrum for the official year 1868-69.

Taluk and village with the name of the Chuttrum if any.	By whom built and when.	On whose possession and since when.	Government Endowment.			Private endowment.		Particulars of establishment.		Remarks.
			Whether in land or in money, if in land, the description and extent.	Annual value.	Date of Government Order.	Whether in land or money.	Value.			
Sarvasiddy Taluk. Nakkapilli village. Motamarri Sanyasi Chetty Chuttrum.	By Motamarri Sanyasi Chetty in the year 1858.	In possession of the founder of the Chuttrum and his heirs till 1864, since then in possession of Trustees P. Appala Narasimhulu and K. Kodandaramudu.	Punjah acres 60.	Rs. 60	G. O., 18th March 1864, No. 629.	By land .... By rent of houses. By interest on the Capital lent.	Rs. A. P. 263 4 0 84 0 0 594 0 0 — 941 4 0	Gumastah. 2. Cooks... 1. Servant of the Idol. 2. Servants. 1. Gardener. 1. Female servant. 1. Sweeper.	5 0 0 5 0 0 1 0 0 4 8 0 2 0 0 1 0 0 0 4 0 — 18 12 0	The land granted by Government does not as yet yield any income. Meals are given to Brahmins and uncooked provisions to Byraghies: drink is given to all classes. This Chuttrum was examined by Mr. Hutchins, late Acting Principal Assistant, and found to be in good order.

No. 127.

COCANADA, 31st May 1869.

From J. FRASER, Esq.,

Collector of the Godavery District,

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Report on the Local Funds for the past official year 1868-69, accompanied by the usual Returns prepared in the forms furnished with the Board's Proceedings, dated the 20th July 1868, No. 5,258, in accordance with the instructions therein contained.

2. The following Abstract No. 1 exhibits the transactions of receipts and charges of the several funds during the year under report:—

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	1,30,829 2 1	2,47,451 4 3	3,68,280 6 4	13,048 4 5	1,27,530 2 7	1,40,628 7 0	2,27,651 15 4
Jungle Conservancy Fund... ...	2,314 5 8	2,185 5 2	4,449 10 10	1,628 3 3	... ...	1,628 3 3	2,821 7 7
Pound Fund..	8,779 13 10	12,815 12 4	21,595 10 2	11,362 7 11	... ...	11,362 7 11	10,233 2 3
Public Bungalow Fund.	558 3 4	748 7 0	1,306 10 4	726 15 4	221 7 11	948 7 3	358 3 1
Endowment Fund... ...	6,622 14 3	4,050 0 8	10,672 14 11	2,746 14 6	... ...	2,746 14 6	7,926 0 5
Process Service Fund...	250 11 0	5,456 5 11	5,707 0 11	5,282 3 4	... ...	5,282 3 4	421 13 7
Total...	1,39,355 2 2	2,72,657 3 4	4,12,012 5 6	34,795 0 9	1,27,801 10 6	1,62,596 11 2	2,49,415 10 3

The receipts under all the heads during the year amounted to Rupees 2,72,657-3-4, which together with the balance at the beginning of the official year, amounting to Rupees 1,39,355-2-2, raised the available assets to Rupees 4,12,012-5-6. The expenditure both by the Revenue and the Public Works Departments was Rupees 1,62,596-11-3, leaving a balance of Rs. 2,49,415-10-3. The sum of Rupees 1,27,801-10-6 shown in column 6 includes Rupees 11,613-11-1 on account of cost of supervision at 10 per cent. on the actual expenditure on works executed by the Public Works Department.

3. The subjoined Statement No. 2 exhibits in one view the receipts and charges of each fund in comparison with those of the preceding year.

No. 2.—Comparative Abstract of Receipts and Charges under several Funds.

Funds.	Receipts.						Charges.					
	Last year.	Current year.	Increase.		Decrease.		Last year.	Current year.	Increase.		Decrease.	
	Rs. A. P.	Rs. A. P.	Rs.	A. P.	Rs.	A. P.	Rs. A. P.	Rs. A. P.	Rs.	A. P.	Rs.	A. P.
District Road Fund...	1,90,346 11 5	2,47,451 4 3	57,104	8 10	...	... ...	95,416 13 4	1,40,623 7 0	45,211	9 8	...	... ...
Jungle Conservancy Fund	989 4 8	2,135 5 2	1,146	0 6	...	... ...	849 1 6	1,628 3 3	779	1 9	...	... ...
Pound Fund	11,765 0 1	12,815 12 4	1,050	12 3	...	... ...	11,217 8 3	11,362 7 11	114	15 8	...	... ...
Public Bungalow Fund	773 2 6	748 7 0	.....	... ...	24	11 6	737 4 0	948 7 3	211	3 3	...	... ...
Endowment Fund ...	4,076 8 9	4,050 0 8	... ..	... ...	26	8 1	2,823 2 7	2,746 14 6	...	... ...	76	4 1
Process Service Fund.	3,290 11 8	5,456 5 11	2,165	10 3	...	... ...	3,157 14 6	5,282 3 4	2,124	4 10	...	... ...
Total...	2,11,241 7 1	2,72,637 3 4	61,466	15 10	51	3 7	1,11,231 12 2	1,62,596 11 3	48,411	3 2	76	4 1
Net Increase...	....	....	61,415	12 3	...	... ...	....	....	48,364	15 1	...	... ...

It will be seen that there was an increase both in the receipts and charges under the several funds. The increase of Rupees 57,104-8-10 in the receipts under District Road Fund is chiefly due to larger collections of the arrears of Road Cess in the current year than in the year preceding. There is an increase of Rs. 45,211-9-8 in the expenditure, owing to the construction of certain important local roads named in the margin.

	Rs.
1. Continuation of Viravasaram road to Akvid...	3,242
2. Road from river bank at Koderu to Attilli...	15,601
3. Sanding the right bank of the Narsapur canal from Narsapuram to Palcole	10,098
4. Constructing a road from Narsapuram to Chinchinada ferry, and thence to Sivakodu and Razole	6,390
5. Making a road from Peravali to Viravasaram.	2,534
6. Do. from Ellore to Kollair lake ...	2,550

4. The annexed abstract shows in a comparative view the receipts on account of each item of the District Road Fund in the year under report—

No. 3.—Comparative Abstract of the Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ferry Rents	10,789 2 10	10,652 2 11	... ...	136 15 11
2. Road Cess...	1,48,789 8 4	2,13,989 14 2	65,200 5 10	... ...
3. Surplus Pound Fund	8,262 6 0	7,879 15 10	... ...	382 8 2
4. Grass Rents...	20,352 6 3	10,196 14 5	... ...	10,155 7 10
5. Avenue Clippings	524 2 7	560 5 6	36 2 11	... ...
6. Contributions in aid of public works	1,240 0 0	3,451 5 9	2,211 5 9	... ...
7. Recoveries of unadjusted charges in cash	50 0 0	204 6 11	154 6 11	... ...
8. Miscellaneous receipts	339 1 5	516 4 9	177 3 4	... ...
Total...	1,90,346 11 5	2,47,451 4 3	67,779 8 9	10,674 15 11
Net Increase...	....	....	57,104 8 10	... ...

Road Cess.—The large increase under the item of Road Cess has been explained above.

Grass Rents.—The decrease of Rupees 10,155-7-10 in the collections of grass rents has been fully explained in the Memorandum attached to Enclosure A. of the Statement No. 1. The result is partly attributable to the collections in the latter part of the official year under report not having progressed, owing to the Jummahbundy at which the Village Officers and ryots were in attendance, and partly to the remittances of money received from the villages during the Easter holidays at the latter part of March not having been brought to account within the month. It is also to be remarked that the arrear collections in 1867-68 under this head were larger than in 1868-69.

Contribution in aid of Public Works.—The receipts have been larger this year than in the past, as particularised in the separate Memorandum.

5. A comparative abstract of charges under several minor items of the District Road Fund for the last and current years is given below.

No. 4.—Comparative Abstract of Charges under District Road Fund.

Items.	Expenditure of last year.	By Public Works Department.		By Revenue Department.		Total expenditure.		Increase.		Decrease.	
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.						
	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		Rs. A. P.		Rs. A. P.	
Communications. (New works	62,081 2 6	1,32,462	99,508	.....	.....	99,508	4 9	30,427	2 3	.....	
Communications. (Repairs	8,450 12 10	12,339	11,562	.....	.....	11,562	15 2	3,112	2 4	.....	
Miscellaneous Public Improvements (New works	3,920 0 0	1,390	1,390	6,080	5,880 0 0	7,270	0 3	3,350	0 3	.....	
Miscellaneous Public Improvements (Repairs	5,015 7 6	3,729	3,474	2,000	6,902 11 6	10,377	0 7	5,361	9 1	.....	
Petty Establishment	144 13 7	80	51	.....	23 3 5	74	3 10	.....		70	11 9
Contingent charges	213 11 6	.....	.....	.....	230 5 6	230	5 6	16	10 6	.....	
Advances made in the year	500 0 0	.....	.....	.....	.....	.....		.....		500	0 0
Cost of supervision by the Public Works Department, at 10 per cent.	8,090 11 11	.....	11,593	.....	.....	11,593	8 11	3,502	13 0	.....	
Establishment entertained in the Board's Office for the audit of the Local Funds expenditure in the district	.....	.....	.....	.....	12 0 0	12	0 0	12	0 0	.....	
Total	95,416 13 4	1,57,000	1,27,580	8,080	13,018 4 5	1,40,628	7 0	45,782	5 5	570	11 9
Net Increase	.....	.....	.....	.....	.....	.....		45,211	9 8	.....	

The expenditure under the District Road Fund during the year under review was Rupees 1,40,628-7-0, which exhibits a net increase of Rupees 45,211-9-8 over that of the preceding year, namely, Rupees 95,416-13-4. The chief cause of the increase has already been explained. In the item of Repairs, under "Miscellaneous Public Improvements," an increase has resulted, owing to grants-in-aid disbursed for sanitary improvements* in the town of Narsapuram, and for the supply of good water† in the village of Kanuru. The cost of supervision is in proportion to the increase in the outlay incurred by the Public Works Department.

* Rupees 3,800.

† Rupees 2,042.

6. I now proceed to notice briefly some of the important roads with reference to the information gathered from the Progress Reports received from the Range Officers.

A very useful and handy traffic road from Samulcottah to Dowlaishweram along the canal bank, for which an estimate of Rupees 1,04,440 was sanctioned, is in progress: 10½ miles have been gravelled. The greater part of the earth-work has been done, and 5 culverts have been built. The road from Jaggernaikpuram to Kovur, along the Cocanada canal, is nearly finished. The canal bank road from Cocanada to Samulcottah has been widened. Of the works in No. II. Range, that of sanding a portion of the road between Gunnavaram and Amalapuram, and putting masonry abutments in place of piles to the plate girder bridge at Banderlanka, has been completed. The road from Razole to Mukteswaram is in progress. That from Ellore to Hyderabad frontier, *via* Chintalapudy, is in course of construction. The important road from Palecle to Doddipatla has been finished at a cost of Rupees 25,656.

Rupees 3,339 have been spent by the Public Works Officers for the extension and conservancy of avenues on channel banks. This will be no longer a charge on Local Funds, the Government in their Order, 10th May 1869, No. 1,291, having decided that such expenses should be paid from Imperial funds (namely, fees levied from canal traffic boats.)

7. JUNGLE CONSERVANCY FUND.—The receipts under this head in the current official year, namely Rupees 2,135-5-2, exceed last year's income‡ by Rupees 1,146-0-6, which is due partly to the seigniorage on firewood and timber cut in greater quantities for sale this year than in the past, because the ryots in the jungle tracts have lost their crops from drought, and partly by the recovery of an advance of Rupees 800 made to the Revenue Officers for the maintenance and improvement of Casuarina plantations near Narsapur. The expenditure during the year was Rupees 1,628-3-3, including an advance of Rupees 800 made from this fund. Rupees 774-2 3 were actually spent for the conservancy of the above plantations. In the village of Rustumbada a plantation, containing 6,014 Casuarina and 204 Almond trees, is in a flourishing condition. Of the above number 1,500 were newly planted this year. In Sitaramapuram a piece of waste land close to the Rustumbada tope, measuring 25 Acres and 80 Cents., was selected by the Acting Sub-Collector for extending the above plantation. Thereon 5,600 Casuarina and 100 Cashunut trees were transplanted during the year. The per-centage of the charges to the available funds is only 36. Endeavours will be made to utilize these funds in the most advantageous manner as laid down in the rules.

‡ Rupees 3,231-5-8.

8. POUND FUND.—This item is of a fluctuating nature. The receipts amounted to Rupees 12,815-12-4, showing an increase of Rupees 1,050-12-3 over those of the preceding year. The charges under this head do not exhibit any material increase.

9. PUBLIC BUNGALOW FUND.—The financial transaction of this fund was nearly the same as that of the preceding year. The travellers' bungalows at Dharmaveram and Rajanagaram were sold under the Board's Proceedings, No. 5,746 of the 8th August 1868, and the proceeds realized, amounting to Rupees 530,§ credited to the "Public Works Department" in December 1868. The crockery and other furniture in those bungalows are secured in the Collector's office to be supplied to other bungalows when necessary. A cook-room was built for the travellers' bungalow at Tuni

§

	Rs.
Dharmaveram	285
Rajanagaram	245
	530

by the Public Works Department, at a cost of Rupees 221-7-11, out of the Public Bungalow Fund. Certain repairs to this, as well as to the bungalows at Annavaram, Nallajerla, and Bhimadole were made from Imperial funds by the Public Works Officers in the year under report.

10. Endowment Fund.—The receipts and charges on account of the charitable choultries at Peddapuram and Vantimamidy are shown under this head. There are no large variations requiring notice either in receipts or charges of this year compared with those immediately preceding. The expenditure of the choultry of Vantimamidy has exceeded its available funds by Rupees 94-10-6, as shown in the Statement No. 3; but it will be adjusted from the receipts of the official year 1869-70. The number of persons fed was as follows:—

	Rs.
Peddapuram...	13,646
Vantimamidy	14,342
Total ..	27,988

11. Process Service Fund.—The receipts under this head exhibit an increase of Rupees 2,165-10-3, owing to resort to coercive measures, under the provisions of the Madras Act II. of 1864, more extensively than before. The payments made from this fund amounted to Rupees 5,282-3-4. The recent ruling of the Board of Revenue on this subject will greatly restrict the undue discretion hitherto exercised by some of the Revenue Officers in this matter.

Exd. J. Tulloch.

Masulipatam, 19th June 1869.

No. 181.

From J. A. C. BOSWELL, Esq.,
Officiating Collector of the Kistna District,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit the following report on the operations of the Local Funds of this district during the official year 1868-69, together with the Statements noted in the margin.

1. Statement No. I.
2. Do. " II.
3 Comparative Statement of Receipts marked A.
4. and 5 Statements D and E.
6. Report upon the actual condition of the Travellers' Bungalows No. 4.
7. Statement showing the particulars of Chuttrums, etc., No. 3.

2. The following abstract exhibits, in one view, the balance at the beginning and end of the year, and the receipts and disbursements during the year, for all the items composing the Local Funds:—

Items.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.....	4,471 12 4	1,73,419 4 8	1,68,944 8 4	52,230 6 8	1,28,827 10 3	1,81,058 0 11	12,113 8 7
Jungle Conservancy Fund	20,029 0 5	12,928 1 5	32,957 1 10	6,087 13 11	14,326 1 5	20,413 15 4	12,543 2 6
Nanul Grass Fund	456 3 6	9,390 13 7	9,847 1 1	638 10 0	174 8 11	813 2 11	9,033 14 2
Pound Fund ...	23,500 2 1	23,235 4 7	46,734 6 8	16,548 8 7	....	16,548 8 7	30,185 14 1
Public Bungalow Fund ...	45 7 6	1,701 8 3	1,746 15 9	1,660 13 4	....	1,660 13 4	86 2 5
Endowment Fund	....	347 14 11	347 14 11	12 14 0	....	19 14 0	328 0 11
Village Service Fund	13,573 10 10	60,463 9 8	74,337 4 6	70,153 8 4	....	70,153 8 4	4,183 12 2
Process Service Fund	295 9 4	2,545 5 10	2,840 15 2	2,138 4 0	....	2,133 4 0	702 11 3
Total ...	53,725 5 4	2,84,030 14 11	3,37,756 4 3	1,49,477 14 10	1,43,328 4 7	2,92,806 3 5	44,950 0 10

3. Under the head "District Road Fund" the excess charge at the beginning of the year 1868-69, was made good by the receipts of that year. That at the end of the year had arisen from a sum of Rupees 12,372-15-7 having been debited to this head and credited to Public Works Department, on account of receipts from Delta Canals agreeably to the orders* received from the Accountant General. This is not right, because Rupees 6,399-2-5 were already transferred to the Public Works Department in 1866-67, out of an aggregate amount of Rupees 11,961-5-8 credited to District Road Fund, in the official years 1864-65 and 1865-66.

* Letter No. 3,106, dated 7th September 1868.

4. The following summary shows the Receipts and Charges of the year under report, in comparison with those of the preceding year:—

Items.	Receipts.						Charges.					
	Last year. 1867-68.	Current year. 1868-69.	Increase.		Decrease.		Last year. 1867-68.	Current year. 1868-69.	Increase.		Decrease.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	
District Road Fund	93,270 6 2	1,73,419 4 8	80,148 14 6		....		1,51,293 12 5	1,81,038 0 11	26,739 4 6		....	
Jungle Conservancy Fund...	8,893 12 11	12,925 1 5	4,031 4 6		....		7,842 15 1	20,413 15 4	12,571 0 3		....	
Naval Grass Fund	456 3 6	9,360 13 4	8,954 10 1		....		....	875 2 11	875 2 11		....	
Pound Fund	18,932 11 1	23,234 4 7	4,301 6 6		....		14,459 15 9	16,548 8 7	2,088 8 10		....	
Public Bungalow Fund ...	1,285 0 8	1,701 8 3	416 7 7		....		1,599 14 6	1,660 13 4	60 14 10		....	
Endowment Fund	....	317 14 11	317 14 11		....		....	19 14 0	19 14 0		....	
Village Service Fund ...	70,274 13 8	69,463 9 8	....		9,811 4 1		57,169 15 6	70,153 8 4	12,983 8 10		....	
Process Service Fund ...	1,063 14 9	2,535 5 10	1,471 7 1		....		903 13 4	2,135 4 6	1,231 6 8		....	
Total ...	1,94,177 1 10	2,84,050 14 11	99,695 1 2		9,811 4 1		2,36,275 6 7	2,92,806 3 5	56,530 12 10		....	
Deduct Decrease ...	....	....	9,811 4 1		....		....	....	....		....	
Net Increase ...	....	....	89,883 13 1		....		....	....	....		....	

5. It will be observed from the above that in the year under report, there was an increase of Rupees 89,883-13-1 and Rupees 56,530-12-10 both in the receipts and charges compared with the year which preceded it. In enclosure A., attached to Statement No. I., the particulars of the several items composing each fund are shown in comparison with the previous year's receipts and the fluctuations are explained in the column of remarks.

6. District Road Fund.—There was no balance of the District Road Fund at the beginning of the year, but an excess charge of Rupees 4,474-12-4. The receipts during the year, minus the excess charge were Rupees 1,68,944-8-4, from which the expenditure during the year amounting to Rupees 1,81,058-0-11, being deducted, leaves a minus balance of Rupees 12,113-8-7, at the end of the year under review.

7. The following is an Abstract showing the receipts from the several sources of this fund:—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ferry rents ...	7,907 6 11	3,557 13 0	....	4,349 9 11
2. Tolls on roads and bridges..	....	....	....	....
3. Road Cess...	66,490 6 7	1,31,499 5 11	65,008 15 4	....
4. Surplus Pound Fund	10,000 0 0	12,000 0 0	2,000 0 0	....
5. Grass rents	93 11 9	19 8 0	....	74 3 9
6. Rent and sale of reeds ...	....	....	....	....
7. Fish rents	6,864 12 0	4,906 8 6	....	1,958 3 6
8. Avenue clippings	799 8 9	97 10 6	....	701 14 3
9. Contribution in aid of Public Works...	....	2,381 4 7	2,381 4 7	....
10. Recoveries of advances of the current year	868 0 1 6 2 8	15,936 9 0	15,062 6 3	....
11. Do. of the past year ...				
12. Do. of unadjusted charges in cash	....	....	....	....
13. Miscellaneous receipts ...	240 5 5	3,020 9 2	2,780 3 9	....
Total ...	93,270 6 2	1,73,419 4 8	87,232 13 11	7,083 15 5

8. The large decrease of Rupees 4,349-9-11 in the ferry rents was due chiefly to a diminution in the rental for want of higher biddings. These ferries are situated in the Talooks of Krosur, Palnad, Bezwada and Nandegama: of these, the chief is that at Bezwada, where the amount of rent of the Kistna ferry for the year under report was Rupees 1,320, while that of the preceding years was Rupees 3,725 and 3,310 respectively. M. Etherazulu Pillay, made an application to rent out this ferry for a period* of five years, at an annual sum of Rupees 2,500, without putting it up to auction, but the Board in their Proceedings, dated 5th April 1869, No. 2,237, directed that it should be put up to auction as usual, that being fair to all parties.

* From 1869-70.

9. Road Cess.—The large increase under this head is due to the collection of arrears of Road Cess outstanding on Inam and Zemindary lands for the past two years, the accounts of which were settled in the year under report. Of the total receipts of Rupees 1,31,499-5-11, the portion appertaining to Ryotwary lands was Rs. 96,512-14-9, and that to Inam and Zemindary lands was Rs. 34,986-7-2. The arrears outstanding at the close of the official year was Rupees 1,16,661. In the talooks of the Masulipatam portion, in which the new Settlement has been introduced, the road cess at four pice per Rupee is included in the land assessment. The same was deducted from the collections and transferred to the District Road Fund at the close of the official year. The amount separately collected at two pies per Rupee in the above talooks and at six pies in the talooks in which the new Settlement has not been introduced was brought to account under this head.

10. Supreme Forest Fund.—The small increase of Rupees 2,000 is due to the transfer to this head of Rs. 12,000 from the collections of Rural Fund which are of a recurring character.

11. Fish Rents.—The decrease in the receipts under this head is due chiefly to the arrears of the former Fasles having been fully realized in the official year 1867-68. The principal fishery farm in this district is the Collair lake. It was rented during Fasly 1275 by Syed Mahalakshmi for Rupees 4,020.

12. Arrear Tuppances.—The decrease of Rupees 701-14-3 under this head is due to a decrease in the number of trees withered and

13. Collection in aid of Public Works.—The sums credited to this head in the official year consist of the five items noted in the

1 Head-water Channel at Nizampatam ..... Rs. A. P.
2 Chowky at Bernada 5 14 0
3 For repairing the Bernadasalum tank in Kraser Taluk 652 1 10
4 For repairing the tank at Bolagudem in Gudiwada Taluk 163 0 0
5 For repairing the tank at Bolagudem in Bandar Taluk 217 0 0
Total 1,038 9 0

by the inhabitants was Rupees 1,091-8-0, credited to this head. The difference between this and the latter sum and the estimated cost of the Project, is Rupees 691-4-0. This was recommended to be paid by Government as a grant-in-aid, as the inhabitants had already contributed more than half of the estimated cost. This estimate was sanctioned by the Board on 8th April 1863. The work will be undertaken by the Department of Public Works.

15. The second item was paid by the inhabitants of Narsapur village for the erection of the Choultry sanctioned by Government, in their proceedings dated 30th May 1863, No. 1,607. The whole amount of subscription, namely, Rupees 1,425 already sanctioned by the Board in their proceedings dated 30th November 1863, No. 8,167, to be paid from the sum of Rupees 2,000, advanced in the Budget for digging tanks and wells for drinking purposes.

18. The fifth and last item was contributed and paid by the inhabitants of Dodaviid in Palcol, for repairing a well for drinking purposes. The estimated cost of the work is Rupees 269-2-8.

19. Recoveries on Advances.—The figures in the current year's column represent the recovery of advances by adjustment, and those in the past, the cash recovery alone. Hence the increase.

20. Miscellaneous Charges.—The increase is due to the recoveries made by the Public Works Department out of the sums expended by them for the conservation and repair of roads.

The variation in the remaining items in "Gross rent" does not call for any special remark.

21. The total expenditure from the Provincial Road Fund was Rupees 1,81,058-0-11, full particulars of which will be found in Statement No. 2. The following Abstract exhibits, in one view, the expenditure by the Public Works Department and the Revenue Department separately, compared with the last year.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Communications. New Works	1,07,672 14 6	1,36,708 5 2	1,03,774 11 11	35,437 0 0	11,411 2 10	1,15,185 14 9	7,513 0 3	... ...
Communications. Repairs	20,603 2 9	8,290 0 0	7,371 10 4	4,179 8 6	2,354 13 11	9,726 8 3	... ...	10,876 10 6
Miscellaneous Public Improvements. New Works	4,114 11 11	... ...	431 10 8	2,000 0 0	366 4 6	797 15 2	... ...	3,316 12 9
Miscellaneous Public Improvements. Repairs	833 12 6	... ...	87 9 3	... ...	... ...	87 9 3	... ...	746 3 3
Petty Establishment	1,697 0 9	8,400	5,541 3 7	600 0 0	582 0 0	6,123 3 7	4,426 2 10	... ...
Contingencies	514 7 2	... ...	... ...	... ...	179 9 5	179 9 5	... ...	334 13 9
Amount refunded to Imperial Fund	... ...	... ...	... ...	... ...	12,372 15 7	12,372 15 7	12,372 15 7	... ...
Advances in the current year	6,092 5 10	... ...	... ...	... ...	24,963 8 5	24,963 8 5	18,871 2 ?	... ...
Public Works Supervision	12,770 5 0	12,950 0 0	10,869 2 4	... ...	... ...	10,869 2 4	... ...	1,901 2 8
Tools and Plant	... ...	1,295 0 0	751 10 2	510 0 0	... ...	751 10 2	751 10 2	... ...
Total	1,54,298 12 5	1,67,643 5 2	1,28,827 10 3	42,726 8 6	52,230 6 8	1,81,058 0 11	43,934 15 5	17,175 10 11

	Revenue Department. Rs.	Public Works Department. Rs.	Total. Rs.
Communications, New Works	45,470	1,20,660	1,66,130
Do. Repairs	3,540	8,890	12,430
Tools and Plant	510	1,295	1,805
Miscellaneous Public Improvements	2,000	.....	2,000
	51,520	1,30,845	1,82,365

22. The allotment sanctioned in the Budget to both Revenue and Public Works Departments in the year under report was Rs. 1,82,365, as detailed in the margin.

23. Of the allotment of Rupees 45,470 to the Revenue Department for New Works, Rupees 11,970 sanctioned for the construction of roads noted in the margin were transferred to the Department Public Works, agreeably to the Orders of the Board, contained in their Proceedings, dated 7th May 1868, No. 3,343, and 18th September 1868, No. 6,654, leaving a balance of Rupees 33,500. This was raised to Rupees 35,437 by an addition of Rupees 1,937, sanctioned for a road between Vadali and Kykalur, in Board's Proceedings, dated 11th August 1868, No. 5,851. To this, Rupees 2,000 sanctioned for Miscellaneous Public Improvements being added, the total allotment for New Works amounts to Rupees 37,437.

	Rs.
1. Road between Masulipatam and Sallepally	8,000
2. Do. from Sallepally to Mopedavi	470
3. Do. to Nadakudura	3,500
	11,970

24. The original allotment to the Revenue Department for Repairs was Rupees 3,540, which was raised to Rupees 4,179-8-6, by an addition of Rupees 639-8-6, sanctioned for the two roads noted in the margin, in Board's Proceedings, dated 11th August 1868, No. 5,851. Thus the total allotment to the Revenue Department for Original Works and Repairs was Rupees 41,616-8-6, which, including the pay of the Huzoor Clerk, amounts to Rupees 42,216-8-6.

	Rs.	A.	P.
Road between Sandole and Ponnur	155	0	0
Do. Ponnur and Bapatla	484	8	6
	639	8	6

25. The allotment for new works to the Public Works Department, as sanctioned in the Budget was Rupees 1,20,660, which was raised to Rs. 1,46,245 by an addition of Rupees 25,585-5-2, sanctioned for the works noted in the margin. From the first sum Rs. 9,537, the unexpended balance of the allotment of Rupees 15,000 for the Mylaveram Road (Budget item No. 15), being deducted and transferred

	Rs.	A.	P.	
Road between Masulipatam and Sallepally	8,000	0	0	Procs., 7th May 1868, No. 3,343.
Constructing a bridge across Salt creek near Carlapalum on road between Bapatla and Nizampatam	4,000	0	0	Do. 3rd July 1868, No. 4,909.
For levelling and surveying the roads between Nakarikal and Narsarowpett and Chinapalakalur	2,052	0	0	Do. 16th June 1868, No. 4,199.
Constructing a road from Vallur slope to village	1,953			
Do. unbanked road through Tanursa tank	2,150			
Do. Ponnur to Jatur	347			
Do. Jagerlamudi to Tenali	340			
Do. Duchapally to Garazala	2,639			
Road between Sallepally and Mopedavi	470	7,482	0	0 Do. 11th Aug. 1868, No. 5,851.
Do. do. and Nadakudura	3,500			
For constructing a ferry boat at Ponda	687	0	0	Do.
For constructing a charitable choultry at Bezwada	1,435	0	0	Do. 15th Sept. 1868, No. 6,654.
	25,585	5	2	

1869, No. 65, the net allotment for original work

26. The allotment for repairs and tools and

	Rs.
Repairs	6,894
Tools and Plant	1,295
	8,189

the Reserve as the Government in their Order, No. the cost of maintaining any portion of the Northern Trunk Roa

charged to Local Funds, and the remainder, namely, Rupees 7,585, was raised to Rupees 9,585 by an addition of Rupees 2,000, sanctioned by the Board* to be paid from the unappropriated balance of the Road Fund on account of road repairs.

*Proceedings 14th November 1868, No. 8,058.

27. From the foregoing it will be observed that the net allotment for original works and repairs including Tools and Plant was Rupees 1,46,293 which, including Rupees 12,950 allotted for Public Works supervision, makes up Rupees 1,67,643-5-2.

28. I now proceed to explain the details of expenditure on the various roads both by the Revenue and Public Works Departments which amounted to Rupees 1,81,058-0 11, or 86 per cent. of the allotment Rupees 2,10,370. This shows a net increase of Rupees 26,759 against the expenditure of the past official year or 13 per cent.

29. Revenue Department, Original Works.—The four works noted in the margin, with an allotment of Rupees 35,437, were under the superintendence of the Revenue Department. On three of them, Rupees 10,928 were expended during the official year and the work was stopped in the month of February 1869, from want of funds under the head District Road Fund.

	Rs.
Road from Amaravaty to Guntoor	23,500
Do. between Bezwada and Hyderabad road to Mylaveram	8,000
Do. from Parkeed to Nuzeed	2,000
Do. Vadali and Kykalur	1,937
	35,437

The fourth, namely, the unfinished portion of the road between Kykalur and Vadali was not touched, as the line already sketched is being altered by the Department Public Works, but only a sum of Rupees 98-13-3 was expended for the purchase of tools. Besides this, a sum of Rupees 384-3-8* was spent for clearing Jungles of Vissannapeta, etc., villages, and for other works.

	Rs.	A.	P.
Clearing Jungles	339	4	0
Other items as detailed in Statement No. 2	44	15	8
	*384	3	8

30. Repairs.—In the margin is given the number of works undertaken by the Revenue Department: a sum of Rupees 2,354-13-11 was laid out during the year in repairing them. During his tours, the Superintending Engineer inspected the road from Kankepad to Gudiwada which is within the Division of the Head Assistant Collector, and informed me that he found it in bad repair both as to its surface and its side slopes; that near the village of Manuconda this road breached, the villagers having constructed a dam across the channel (of which it forms one bank) for the retention of water for their use and that of their cattle; and that the water had passed into the old Mustaphacodu and rendered the road impassable. Immediate notice of this was taken and measures adopted to repair the road. The other roads were fairly repaired, but the Revenue Department have great difficulties, and the work would be better done by the Department Public Works.

	Allotment. Rs.	A.	P.	Expenditure. Rs.	A.	P.
Road from Kankepad to Wappalur	500	0	0	366	3	4
Do. from do. to Gudiwada	500	0	0	587	12	7
Do. from Gudiwada to Pramarru	400	0	0	280	7	1
Do. from Ponnur to Bapatla	484	8	6	307	6	8
Do. from Kolakalur to Iyalur	.....			199	8	0
Do. between Vinnakonda and Karampudi	840	0	0	613	8	3
				2,354	13	11

31. Public Works Department, New Works.—The expenditure by the Public Works Department on new roads was Rs. 1,03,775, of which Rupees 71,540 were laid out on the principal roads noted in the marginal Statement; the mileage and the progress made on each is shown in the column of remarks of the Statement.

	Rs.	Miles.	Remarks.
Road from Guntoor to Iyalur	19,819	25	6¼ miles of road, unbanked part of masonry completed.
Do. between Ponnur to Chebrolo	6,000	6	In fair progress.
Do. Ponnur and Bapatla	10,962	14	Do. do. This line should be gravelled in order to render it passable in the wet weather.
Do. from Guntoor to Sattanapally	17,955	21¼	Embanking of the whole 19½ miles and metalling of 12½ miles completed.
Do between Narsarowpett and Chennaplakalur	7,688	19	5½ miles of road completed, also 7 road dams, and 2 tunnels.
Do. from Masulipatam to Cowteram	9,086	13	Road made 10 miles; 3 bridges, and 10 culverts constructed.

32. REPAIRS.—Under this head a sum of Rupees 7,372 was laid out in the year under report; the details thereof are given in Statement No. 2.

33. MISCELLANEOUS PUBLIC IMPROVEMENTS.—Of the allotment of Rupees 2,000 for Miscellaneous Public Improvements, Rupees 360-4-6, were expended by the Revenue Department. This is composed of the items noted in the margin. The sums sanctioned by the Board for restoring the tanks Nos. 1 and 2 are Rupees 602 and 300 respectively.

	Rs.	A.	P.
1. Tummal Tank.....	286	0	2
2. Veppampal Tank.....	69	4	4
3. Digging pits for drinking purposes in Pander Taluk.....	2	0	0
4. Do. Nilampalam	2	0	0
	360	4	6

34. A sum of Rupees 431-10-8 was expended by the Department Public Works towards constructing a ferry boat at Pondugala, as sanctioned by the Board, in their Proceedings, dated 1st October 1868, No. 6,656.

35. JUNGLE CONSERVANCY FUND.—The following Comparative abstract exhibits the receipts of the Jungle Conservancy Fund:—

Items.	Last year 1867-68.			Current year 1868-69.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Tax on fuel, firewood, and bamboos.....	4,851	9	9	4,226	12	2	...	...	...	622	13	7
2. Fees from Charcoal burners.....	49	12	4	85	5	9	35	9	5	...	...	...
3. Recoveries of advances and unadjusted charges ...	84	14	8	1,182	4	1	1,097	5	5	...	...	...
4. Miscellaneous receipts... ...	3,907	8	2	7,131	11	5	3,224	3	3	...	...	...
Total...	8,893	12	11	12,928	1	5	4,357	2	1	622	13	7
Deduct Decrease...	...	...	...	...	...	...	622	13	7	...	...	...
Net Increase...	...	...	...	...	...	...	4,034	4	6	...	...	...

36. The receipts of the year show a net increase of Rupees 4,034-4-6, most part of which is in Items Nos. 3 and 4, as explained below.

37. The increase in Item No. 3, is owing to the cash recoveries and recoveries by adjustment. The figures in last year's column represent only the cash recovery.

38. The large increase under "Miscellaneous receipts" is due to the sale proceeds of soapnuts produced in the Jungles of Gudewada and Dapatla Taluks having been credited to Jungle Conservancy Fund, agreeably to the Board's Orders, dated 13th September 1866, No. 6,550. A small decrease of Rupees 622-13-7 in Item No. 1, is due to the abolition of tax on bamboos, agreeably to the Board's Orders, dated 15th September 1865, No —.

39. The following Comparative abstract shows the expenditure under this head during the official years 1867-68 and 1868-69:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. A.	Rs. A. P.	Rs. A. P.
Formation of fresh plantations and topes...	5,316 1 7	11,800 0 0	4,797 9 1	5,500 0 0	... .	4,797 9 1	... .	518 8 6
Improvement and maintenance of do...	58 4 2		8,308 6 6		1,454 4 8	9,762 11 2	9,704 7 0	... ...
Commission for collection...	439 13 11	... ...	... ...	1,700 0 0	565 10 4	565 10 4	125 12 5	... ...
Establishment for the avenues, etc.....	828 10 2	... ...	... ...	800 0 0	574 11 5	574 11 5	... .	253 14 9
Miscellaneous charges.....	70 10 4	... ...	... ...	... ...	1,347 10 2	1,347 10 2	1,276 15 10	... ...
Advances made in the year.....	638 2 0	... ...	... ...	... ...	2,145 9 4	2,145 9 4	1,507 7 4	... ...
Cost of supervision by the Department Public Works at ten per cent...	491 4 11	... ...	1,220 1 10	... ...	... ...	1,220 1 10	728 12 11	... ...
Total...	7,842 15 1	11,800 0 0	14,326 1 5	8,000 0 0	6,087 13 11	20,413 15 4	13,343 7 6	772 7 3

40. Allotment, Public Works Department.—The original allotment from the Jungle Conservancy Fund was Rupees 6,300, as sanctioned by the Board in the Budget estimate. This sum was subsequently raised to Rupees 11,800, by an addition of Rupees 5,500, sanctioned by the Board, in their Proceedings noted in the margin. Of this latter sum, Rupees 3,000 were paid from the allotment to the Revenue Department, and Rupees 2,500 from the funds remaining under the head "Jungle Conservancy."

	Rs.
Proceedings dated 17th September 1868, No. 6,640	2,000
Do. do. 5th January 1869, No. 15	2,000
Do. do. 2nd March 1869, No. 1,368	1,500
	5,500

41. Revenue Department.—The original allotment was Rupees 8,500, as sanctioned in the Budget, of which Rupees 3,000 were, as above stated, transferred to the Public Works Department, leaving a balance of Rupees 5,500 for expenditure in the Revenue Department.

42. Expenditure, Department Public Works.—The expenditure by the Department Public Works under the head "Jungle Conservancy" was Rupees 14,326-1-5, inclusive of the cost of supervision. This shows an increase of Rupees 2,526-1-5, against the original allotment of Rupees 11,800. The expenditure for establishing and maintaining nursery gardens at the places noted in the margin, and planting trees along the roads and canal banks was Rupees 13,105-15-7.

Duggusla.	Narsarowpett.
Kuchepudi Lock.	Nackaricul.
Yintur do.	Ibrampatam.
Nalawada do.	Jaggiapett.
Vellatur Calingulah	Dezwada Lock.
Chebrole.	Viraki do.
Ponnur.	Kaukipad do.
Santaravur.	Ankumurru do.
Sandole.	Pamarru do.
Kadavakudura.	Cowtaram do.
Karlapalem.	Masulipatam do.
Guntoor.	Juggaveram do.

43. It appears that during the year, 12,493 trees were planted along roads of 88 miles, and 32,362 trees on canal banks of 180 miles, all these trees are in a thriving condition. Much pains has been taken by the Department Public Works in utilizing the funds on useful plantations.

44. Revenue Department.—A sum of Rupees 1,454-4-8 was spent in the Revenue Department for maintenance of the existing nursery gardens, as detailed in Statement No. 2. The cost of establishment for the avenues, etc, in the Revenue Department was Rupees 574-11-5, or a decrease of Rupees 253-14-9 against the last year's expenditure.

	Rs.	A.	P.
Salary of Gardeners employed to watch the trees in the Revenue Department	334	6	1
Do. of Pygustics	240	5	4
	574	11	5

45. The increase of Rupees 125-12-5 in the commission paid to the village officers is due to the arrears of the past year having been disbursed in the current official year.

46. Miscellaneous.—The item "Miscellaneous" includes the charges incurred for gathering the soapnuts in the Korukollu Jungle, amounting to Rupees 303-14-0 as well as the hire paid to the extra coolies employed for watering the trees in the Nursery gardens at Bezwada and other places.

47. The advances of the years 1867-68 and 1868-69 were Rupees 2,782-5-4, of which Rupees 1,482-4-1 were accounted for, and the bills for the same will be submitted shortly. Rupees 1,300-1-3 still remain under this head. Measures have been adopted for the speedy adjustment of the same.

48. With reference to paragraphs 42 and 43 of the Board's Proceedings, dated 15th April 1869, No. 2,553, I beg to observe that the balance under the head "Jungle Conservancy" at the commencement of the official year 1868-69, was Rupees 20,029, which was raised to Rupees 32,957 by the addition of the collections of the year. Of this sum, Rupees 20,414 were expended during the year, and the balance at its close was Rupees 12,543. This sum, as well as the expected collections in the year 1869-70, will be utilized on useful public improvements.

49. Nanul Grass Fund.—The Nanul Grass Fund was constituted for the first time in the year 1867-68. The following Statement shows the receipts during the official years 1867-68 and 1868-69.

Items.	Last year 1867-68.	Current year. 1868-69.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grass rents on Channel banks and tanks...	456 3 6	9,390 13 7	8,934 10 1	... ...

50. It will be observed from the above, that the receipts of the year including the last year's balance were Rupees 9,847-1-1, and the charges Rupees 813-2-11.* Of this, Rupees 371-8-11 was paid on account of the wages of the Lascars employed by the Department Public Works for watching the Lankas, and Rupees 360 the ferry rents which were erroneously credited to this head by the Tahsildar, were transferred to the District Road Fund. The balance at the end of the year was Rupees 9,033-14-2.

	Rs.	A.	P.
* Revenue Department	360	0	0
Department Public Works	174	8	11
	374	8	11

51. Pound Fund.—The balance at the credit of the Pound Fund at the beginning of the year was Rupees 23,500-2-1. This was raised to Rupees 46,734-6-8 by the addition of Rupees 23,234-4-7, being the receipts of the year as detailed in the following Comparative Statement:—

Items.	Last year 1867-68.	Current year 1868-69.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Fees levied on Stray Cattle	15,731 7 8	19,477 14 11	3,746 7 3	... ...
2. Sale Proceeds of do.	2,702 10 1	2,576 13 2	... ...	125 12 11
3. Recoveries of advances and unadjusted expenditure	68 2 1	740 2 10	672 0 9	... ...
Miscellaneous receipts	430 10 5	439 5 8	8 11 5	... ...
Total ...	18,932 14 1	23,234 4 7	4,427 3 5	125 12 11
Deduct Decrease ...	... ...	... ...	125 12 11	... ...
Net Increase ...	... ...	... ...	4,301 6 6	... ...

52. It will be observed from the above that in the receipts of the official year 1868-69, there was a net increase of Rupees 4,301-6-6.

52½. The increase in Item No. 1 is due to the large number of cattle impounded.

53. The increase in Item No. 3 is owing to the sums recovered by adjustment out of the ances made having been credited to this head. The figures of the past year represent only the cash recovery.

51. The expenditure in the year amounted to Rupees 16,548-8-7, as detailed in the following mary.

Items.	Expenditure of last year.	Current year's expenditure by Revenue Department.		Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Pound Establishment ...	1,721 9 6	2,000 0 0	1,722 4 3	0 10 9	... ...
2. Construction and repair of Pound ...	488 5 9	2,000 0 0	639 13 9	151 8 0	... ...
3. Miscellaneous charges ...	1,051 1 2	1,000 0 0	1,141 2 11	90 1 9	... ...
4. Amount transferred to District Road Fund ...	10,000 0 0	12,000 0 0	12,000 0 0	2,000 0 0	... ...
5. Advances made in the year ...	1,198 15 4	... ...	1,045 3 8	... ...	153 11 8
Total ...	14,459 15 0	17,000 0 0	16,548 8 7	2,242 4 6	153 11 8
Deduct Decrease ...	... ...	... ...	... ...	153 11 8	... ...
Net Increase ...	... ...	... ...	... ...	2,088 8 10	... ...

55. Rupees 1,045-3-8 were advanced during the year for the construction and repair of Pounds. Accounts of actual expenditure have been received for Rupees 639-13-9 and Rs. 100-5-1 received in cash. The balance still to be accounted for by the Tahsildars of this official year, amounts to Rupees 305-0-10. Strict orders have been issued to them for the speedy adjustment of the same.

56. The Miscellaneous charges comprise the following items:—

	Rs.	A.	P.
Fees paid to villagers for watching stray cattle	821	12	0
Account refunded to the owners of straw cattle sold by auction.	318	9	11
Batta to Peons for serving processes, requiring the attendance of owners...	0	13	0
	1,141	2	11

57. The increase in fees paid to cattle watchers arises from the number of cattle impounded.

58. The balance on hand at the close of the official year, amounted to Rupees 30,185-14-1. I propose to transfer to the District Road Fund, Rupees 20,000, in the month of September 1869.

59. Public Bungalow Fund.—The financial transactions of the Public Bungalow Fund are given in the following Abstract, from which it will be seen that the income of the Fund amounted to Rupees 1,701-8-3, as particularised in the annexed Comparative Statement.

Items.	Last year.			Current year.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fees from Travellers	732	3	0	1,166	10	0	434	7	0	...	...	...
Government grant-in-aid	533	0	0	530	0	0	...	...	...	3	0	0
Sale proceeds of furniture	12	0	0	4	12	7	...	...	...	7	3	5
Recoveries of unadjusted charges....	3	3	9	0	1	8	...	...	...	3	2	1
Miscellaneous Items	4	9	11	...	...	...	...	...	...	4	9	11
	1,285	0	8	1,701	8	3	434	7	0	17	15	5

This, together with the previous year's balance of Rupees 45-7-6, raised the sum availa[ble] for expenditure to Rupees 1,746-15-9 from which expenditure Rupees 1,660-13-4 being deduc[ted], there remained a balance of Rupees 86-2-5 at the end of the year.

Items.	Expenditure of last year.			Current year's expenditure by Revenue Department.						Comparison of Columns 2 and 4					
				Allotment as finally sanctioned.			Actual expenditure.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Establishment	807	10	8	800	0	0	796	12	0	...	...	...	10	14	8
Batta to pensioned Sepoys..	550	15	3	609	0	0	513	3	0	...	...	...	37	12	3
Purchase and repair of furniture	18	8	6	300	0	0	43	12	0	25	3	6	...	...	...
Miscellaneous charges.....	206	0	4	...	...	...	220	6	4	14	6	0	...	...	...
Advances made to Divisional Officers for repairs of furniture	16	11	9	...	...	..	66	12	0	70	0	3	...	...	...
Total...	1,599	14	6	1,709	0	0	1,660	13	4	109	9	9	48	10	11
Deduct Decrease	...	...	...	...	...	...	...	...	...	48	10	11	...	...	...
Net Increase	...	...	...	...	...	...	...	...	...	60	14	10	...	...	...

District.	Balance at the beginning of the year.			Receipts. Fees, etc.			Receipts. Grant-in-aid.			Total.			Total including the balance.			Expenditure.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Kistna	45	7	6	1,171	8	3	530	0	0	1,701	8	3	1,746	15	9	1,660	13	4	86	2	5

60. The increase in the miscellaneous charges is due to the payment of value and freight, etc., of the Iron-cots received from England, for the use of the Travellers' Bungalows, as per Orders from the Accountant General, dated 4th and 25th June 1868, Nos. 1,169 and 1,633, and 14th July 1868, No. 2,111.

61. A Statement showing the number of bungalows, the number of travellers who halted at them, and the amount laid out in repairs, is forwarded herewith.

62. Endowment Fund.—The sources of receipts in this district for this fund are the Chuttrum at Pedapatnam village, in Bunder Talook, and Inam granted for the maintenance of a charitable tank in Palnad Talook.

63. Chuttrum.—Mamedy Surannah, an inhabitant of Masulipatam, built a charitable Choultry at Pedapatnam village about 160 years ago. It is situated at a distance of twelve miles from Masulipatam town, on the Narsapur road. During his management, ten travellers were daily fed. This Choultry at last passed into the possession of Kothivar Sowcars at Masulipatam. Triembakarao, a member of that family, deposited in the Government Treasury 1,000 Star pagodas, and devoted the interest at Rupees 6 per cent. derived therefrom, towards the maintenance of the Choultry. The last incumbent of this family, Pattabheramarao, having left the district, the management of the Choultry fell into the hands of the Collector of the district in March 1868. From that time, a separate account has been kept for this institution. In the year under report, the balance of the income was transferred to this head.

64. At present, the Choultry is in good order. It affords accommodation for all classes of travellers. Brass utensils are supplied to travellers of the higher classes. In the compound of this Choultry there are petty shops of Banians, and also Shepherd's houses. These sell all kinds of provisions and butter-milk to travellers. There is a fixed establishment attached to the Choultry kept up at a monthly cost of Rupees 6-10-0, as detailed in the margin.

		Rs.	A.	P.
1	Brahmin.....	4	0	0
2	Sweepers	0	12	0
8	Sundry charges.....	1	14	0
		6	10	0

65. Inam.—In the village of Muteyalampad, in the Palnad Talook, a charitable tank was excavated by one of the members of the family of Gummady China Kistnamma and [illegible] merly [illegible] Distri[illegible] kaya, inhabitants of that village, for the supply of good water to villagers and travellers. The former Zemindars of Palnad Talook commonly called Ramarazwar, granted an Inam, consisting of A. 48 C. 30 for the maintenance of the tank, charging only Kattubadi or quit-rent.

66. The heirs of the holder of this Inam having subsequently neglected to keep in repair the tank, and having appropriated to their own use the proceeds of the Inam, the Collector of the late Guntoor District resumed the Inam in the year 1847, and directed the Tahsildar of Palnad Talook to submit estimates whenever necessary for the repairs of the tank.

67. No repairs having been made to the tank since the Inam was incorporated with the Government lands, the whole case was laid before Government, who, in their Order, dated 22nd August 1867, No. 1,967, sanctioned the restoration of the Inam, and directed that the proceeds thereof should be credited to the District Endowment Fund and the repairs of the tank debited to the same head.

	Rs.	A.	P.
Transferred to this fund from deposits on account of Pedapatam Chuttrum..	242	6	4
Proceeds of Inam of the village of Muteyalampad.....	105	8	7
	347	14	11

68. The receipts in the year under the head "Endowment Fund" were Rupees 347-14-11, of which Rupees 19-14-0 were expended on account of the wages for three months of the servants employed at Pedapatnam Choultry. The balance at the end of the year was Rupees 328-0-11.

69. Village Service Fund.—The balance on 31st March 1863, was Rupees 13,873-10-10 which was raised to Rupees 74,337-4-6 by the receipts of this year, as shown below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collection of Neerahs...	70,274 13 9	60,463 9 8	.....	9,811 4 1

The expenditure during the year was Rupees 70,153-8-4 as detailed in the following summary. The balance at the close of the year was Rupees 4,183-12-2:—

Items.	Expenditure of past year.	Expenditure in the current year.		Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Curnums	49,096 14 2	66,505 0 0	55,536 15 10	6,440 1 8	.....
2 Vettians	7,409 5 9	14,792 0 0	11,789 2 3	4,379 12 6	.....
3 Shroffs...	186 5 1	700 0 0	273 10 9	87 5 8	.....
4 Mohatads	477 6 6	.....	2,415 6 0	1,937 15 6	.....
5 Miscellaneous charges	... ...	.....	138 5 6	138 5 6	... ...
Total... ...	57,169 15 6	81,997 0 0	70,153 8 4	12,983 8 10	.....

70. The increase of Rupees 12,983-8-10, in the disbursements was due to the arrears of the past fuslies having been paid in the year under report.

71. Process Service Fund.—The balance remaining at the close of the past official year was Rupees 295-9-4, which was raised to Rupees 2,840-15-2 by collections during the year, as shown in the subjoined Statement. The sum of Rupees 2,138-4-0 was expended, leaving a balance of Rupees 702-11-2 at the end of the year.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.
Fees realised from Revenue Defaulters under Madras Act II. of 1861... ...	1,063 14 9	2,545 5 10	1,481 7 1	...

Rvd. G. A. Turton.

Nellore, 14th June 1869.

No. 1,135.

From R. J. MELVILLE, Esq.,
Acting Collector of Nellore,

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit my Report on the operations of the Local Funds in the District for the official year 1868-69, together with the usual Statements, (seven in number,) prepared in the forms prescribed in the Board's Proceedings, No. 5,258, dated 20th July 1868.

2. From the two subjoined statements it will be seen that at the beginning of the year, under report there was a total balance of Rupees 88,218-0-5 at the credit of all the funds together; that the receipts during the year were Rupees 1,50,169-9-4, making a total of Rupees 2,38,387-9-9. The total expenditure was Rupees 1,55,624-11-0, leaving a balance of Rupees 82,762-14-9 on the 1st April 1869.

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year 1868-69	Total	Expenditure during the year.		Total.	Balance at the end of the year.
				By Revenue Department.	By Public Works Department.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs A. P	Rs. A. P	Rs. A. P.
District Road Fund	15,616 10 9	1,00,445 0 5	1,16,061 11 2	3,242 11 4	75 029 11 6	78,272 6 10	37,789 4 4
Jungle Conservancy Fund.	51,108 3 8	23,745 2 2	74,853 5 10	25,442 12 4	5,499 11 11	31,942 8 3	42,910 13 7
Nanul Grass Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund.	18,876 11 0	20,381 5 4	39,258 0 4	39,735 15 6	... ...	39,735 15 6	—477 15 2
Public Bungalow Fund. ...	1,930 8 1	1,763 0 9	3,693 8 10	1,728 2 0	683 9 7	2,416 11 7	1,276 13 3
Endowment Fund	250 10 4	2,940 0 0	3,190 10 4	2,984 15 11	... ...	2,984 15 11	205 10 5
Village Service Fund ..	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department.	435 4 7	895 0 8	1,330 5 3	272 0 11	... ...	272 0 11	1,058 4 4
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total...	88,218 0 5	1,50,169 9 4	2,38,387 9 9	74,406 10 0	81,218 1 0	1,55,624 11 0	82,762 14 9

No. 2.—Comparative Abstract of the Receipts and Charges under the several Funds in 1868-69.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease	Last year.	Current year.	Increase	Decrease
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
District Road Fund	47,017	1,00,445	53,428	.....	49,016	78,272	29,226	.....
Jungle Conservancy Fund.....	28,816	23,745	.....	5,071	8,548	31,943	23,395	.....
Nanul Grass Fund	.....	.....	.....	.....	... ..	.....	.....	.....
Pound Fund.....	16,531	20,381	3,850	.....	6,489	39,736	33,247	... ..
Public Bungalow Fund.....	1,516	1,763	247	.....	1,246	2,417	1,171	.....
Endowment Fund	2,940	2,940	.....	.....	3,119	2,985	.....	164
Village Service Fund.....	.....	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department.....	277	895	618	.....	63	272	201	.....
Irrigation Cess.....	.....	.....	.....	.....	.....	.....	.....	.....
Total...	97,097	1,50,169	58,143	5,071	68,516	1,55,625	87,243	164

3. Comparing the results of this year (1868-69) with those of the preceding year it will be observed that there has been a large increase both in the receipts and charges under the item of the Road Fund, and a slight increase in the receipts under all the other items, except the Jungle Conservancy Fund, in which there has occurred a decrease in the receipts. The charges under the Jungle Conservancy and Pound Funds also exhibit a large increase, owing to the increased extent of operations and special payments, as will be explained under each of those

items. A sum of 12,000 Rupees was transferred to the Road Fund from the Pound Fund surplus in satisfaction of the Budget sanctions both for the year under report and for the year preceding. Also a sum of Rupees 20,155-1-4 was paid from the Pound Fund, on account of the refunds sanctioned by Government in their Orders, dated 8th April 1868, No. 915, and 11th December 1868, No. 3,082, in favor of the Rajah of Venkatagherry and the Zemindar of Muttialpad in compensation for the cattle fines, of which they were dispossessed under the Pound Act III. of 1857. The special charge incurred under the Jungle Conservancy Fund was the amount paid for cutting jungle at Sriharikota. It may be observed that this item of expenditure has been met by a return arising from the sale proceeds of the wood so cut.

4. The net rate of increase in the receipts under all the funds together was 55 per cent., and that in the expenditure was 127 per cent. on the actuals of the past year.

5. The first item on the list is the Road Fund. The following statements show the transactions of this fund in detail, and as compared with those in the preceding year.

No. 1.—Comparative Abstract of Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tolls on Roads and Bridges	2,106	1,323	.....	783
Road Cess	44,462	86,003	41,541	.....
Surplus Pound Fund...	.....	12,000	12,000	.....
Grass Rent	367	284	.....	83
Fish Rent	82	53	.....	29
Miscellaneous receipts	.....	782	782	.....
Total...	47,017	1,00,445	54,323	895

Comparative Abstract of Charges under the District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. New works.	41,880	64,480	46,691	...	281	46,972	5,092	...
Communications. Repairs.	4,996	17,510	16,254	...	...	16,254	11,258	...
Miscellaneous Public Improvements. New works.	84	...	...	...	10	10	.....	74
Miscellaneous Public Improvements. Repairs.	...	...	...	...	200	200	200	...
Petty Establishment...	459	4,800	972	...	...	972	513	...
Tools and Plant...	...	457	156	...	...	156	156	...
Salary of the Establishment of Revenue Board...	...	...	...	...	12	12	12	...
Amount of Road Cess refunded to Ryots	...	...	...	...	2,740	2,740	2,740	...
Cost of superintendence by Public Works Department, at 10 per cent...	1,627	3,175	10,956	...	...	10,956	9,329	...
Total...	49,046	90,422	75,029	...	3,243	78,272	29,300	74
Net Increase...	...	...	...	...	...	...	29,226	...

6. This fund is comprised of the items of—

I. Tolls on Roads and Bridges.
II. Road Cess.
III. Surplus Pound Fund.
IV. Grass Rent.
V. Fish Rent.
IV. Miscellaneous.

The total collections under the head of the Road Fund amounted in 1868-69 to Rs. 1,00,445, against Rupees 47,017 collected in 1867-68. The balance of last year was Rupees 15,617, which makes with the collections a total of Rupees 1,16,062. The expenditure under this head amounted to Rupees 78,272, leaving a balance of 37,789 on the 1st April 1869. It will be found that of the six items composing the fund three exhibit a large increase, while the others show a slight decrease in the receipts, as will be shown below:—

I. *Tolls on Roads and Bridges.*—The receipts under this head are derived from the renting of the Toll bar on the Pennair anicut, and are less this year than the collections of 1867-68 by Rupees 783. This decrease is owing partly to the rental itself for the current year being smaller, and partly to delay in the collections. The rental for Fusly 1277 was 2,000 Rupees, while the rental was only Rupees 569, and the arrear collections amounted to Rupees 754-8-8, making a total collection in the year of Rupees 1,323-8-8. In the last year (1867-68,) a larger portion of the arrears outstanding of Fusly 1276 was also collected. The balance remaining due after collections under this head up to March 1869, including arrears and current, was Rupees 1,562-7-0. Of the arrears balance the whole was accounted for as the amount of remission, and out of the balance for the present year Rupees 465-14-6 have been left uncollected, as the amount of compensation due to the renter for the closing up of the anicut during the freshes. Deducting these sums the remaining balance to be realised is Rupees 307-9-6.

	Rs.	A.	P.
Arrears...	788	15	0
Current...	773	8	0
	1,562	7	0

Vide paragraph 4, clause 1 of the Report for last year.

(2.) The freshes occurred in the months of July, August, September, October, November, and December, and the marginal figures show the amount fixed as compensation for each of those occasions. I request permission to write off this amount.

	Rs.	A.	P.
July	94	12	0
August	93	0	0
September	100	0	0
October...	110	2	6
November	40	0	0
December	28	0	0
Total... ...	465	14	6

(3.) The cost for repairing the crown of the Pennair anicut amounted this year to Rs. 799-11-6, which is charged to the head Road Fund. It may also be stated that the chuttrum on the other side of the anicut was repaired out of the Road Fund at a cost of Rupees 273-7-0, as sanctioned by the Board in their Proceedings, dated 24th November 1868, No. 8,291.

II. *Road Cess.*—The next item composing the Road Fund is the Road Cess. The collections under this head during the year amounted to Rupees 86,003 against Rupees 44,462 collected last year, showing an increase of Rupees 41,541. This increase is owing to the settlement of the demand for Fusly 1277, under the Road Cess Act, having been made towards the close of the last year, which left a large extent of arrears to be collected in the year under report.

(1.) The demand for Fusly 1277 was Rupees 78,090-6-7, of which Rupees 68,403-1-3 belong to Fusly 1277, and Rupees 9,687-5-4 represent the demand for Fusly 1276, settled and included in the demand of Fusly 1277; 68,201 Rupees on account of arrears, and Rupees 17,802 for the current demand, were

Demand.	Rs.
Ryotwar	49,033
Inams	29,057
	78,090

collected during the year under report. The demand for Fusly 1278 is not yet complete, as the Revenue settlement on which the Road Cess demand depends is not yet closed. The demand, which in most talooks represents collections, amounts to Rupees 79,017. In this sum is included the fixed demand on the Zemindaries, as detailed in the margin.

	Demands up to March.
	Rs.
Faslies 1276 and 1277...	39,905
Fusly 1278	14,760
	54,665

(2.) The collections include the payment of Road Cess on the Pamur estate, namely, Rupees 7,050, for Fusly 1276 and Fusly 1277. The rest of the collections are on account of Ryotwar and Inams. The Venkatagherry cess has been allowed by the Board in their Proceedings, dated 26th November 1868, No. 8,353, to be paid after two years. The cess on the Muttialpad and Chundy Zemindaries was collected and credited by the Tahsildar under Dowle Izafa, and a due adjustment will be made in the current year.

III. *Surplus Pound Fund.*—The collections under this head are simply a transfer from the Pound Fund surplus to the credit of the Road Fund.

IV. *Grass Rent.*—The only receipts under this head are the sale proceeds of grass on the slopes of channels let out by the Public Works Department at an annual rent. There has been a slight decrease of 83 Rupees under this head, which is owing to a decrease in the rental.

V. *Fish Rent.*—There is a decrease of 29 Rupees under this head, which is accounted for by the collection during last Fusly of outstanding balances. There were no arrears in the year under report.

VI. *Miscellaneous.*—Under the head Miscellaneous is included a re-credit of Rupees 782, being the sum erroneously deducted in the accounts of 1866-67 for the cost of supervision—*Vide* Mr. Dykes' letter, dated 14th November 1868. It was proposed first, as stated in that letter, to add that amount to the balance, but the Board having distinctly laid down in paragraphs 11 and 28 of their Proceedings, dated 20th July 1868, No. 5,258, that the balance should in no account be altered, it has been shown as a re-credit as set off to the over-charge in 1866-67.

7. Expenditure Road Fund.—The total expenditure debited in the accounts in the year under report is Rupees 78,272-6-10, of which Rupees 3,242-11-4 was spent by the Revenue Department, and the remaining sum of Rupees 75,029-11-6 by the Public Works Department. The great bulk of the expenditure in the Revenue Department consisted in the refunds of the Road Cess sanctioned by the Board in their Proceedings, dated the 10th January 1868, No. 160, in which the reasons for these refunds are stated. The demand of the Road Cess for Fusly 1276 on Ryotwary lands was fixed at ⅞ths of the full demand for the whole year, and collections were made accordingly. On the receipt of the Board's Proceedings, dated 12th November 1867, No. 7,376, ruling that only half a year's tax should be collected for Fusly 1276, the excess collections had to be refunded. The total amount to be so refunded is Rupees 11,780-4-10.

8. Another item of the debit was a sum of Rupees 12, allowed in the accounts on account of the establishment at the Board's Office—*Vide* Board's Circular Memorandum, dated 19th March 1869, No. 286. The remaining Rupees 490-15-1 was the sum spent by the Revenue Department on actual works. This expenditure comprises—

	Rs.	A.	P.	
1*st.*—Constructing two Road dams	259	2	5	
Repairing Anicut road	21	9	4	Establishment.
	280	11	9	
2*nd.*—Levelling a piece of ground adjoining the Police line at Udayagiri, as per Board's Proceedings, No. 8,057, dated 14th November 1868...	10	3	4	
3*rd.*—Repairing wells at Udayagiri, as per Board's Proceedings, No. 1,985, dated 18th November 1868.....	200	0	0	
	490	15	1	

9. The amount of expenditure by the Department Public Works was Rupees 75,029-11-6, as stated already. Statement No. 2 gives in detail each work undertaken and executed by them. The details of the expenditure may be summed up as follows:—

New works.

	Rs.	A.	P.
1. Expenditure on twelve roads...	45,731	12	5
2. Clearing jungle in the first five miles of the road from Bogole to Chinakraka...	286	9	2
3. Constructing four tunnels on roads...	673	4	0
Total...	46,691	9	7

Repairs.

	Rs.	A.	P.
1. Gravelling the crown of the Pennair anicut...	799	11	6
2. Repairing Choultry to the north of the Pennair... ...	273	7	0
3. Repairs of roads...	15,121	0	0
4. Repairing timber bridge over Gudur channel on the Rapur road...	59	15	1
Total...	16,254	1	7

Miscellaneous.

	Rs.	A.	P.		Rs.	A.	P.
* 1867-68...	4,661	1	2	Department Public Works, Petty Establishment... ...	972	5	4
1868-69...	6,294	9	1	Tools and Plant...	156	0	9
	10,955	10	3	Cost of supervision...	*10,955	10	3
				Total...	12,084	0	4
				Grand Total...	75,029	11	6

10. At this place I beg to remark that the cost incurred in Public Works Department during 1868-69 was calculated on the Progress Reports of the Range Officers received for March. The Superintending Engineer has since sent in a copy of his Administration Report, which differs from the Range Officers' reports sent to this office. The actual expenditure according to the Progress Reports, and which is included in these accounts, was as follows:—

	Progress Reports.			Supg. Engineers' abstract.		
	Rs.	A.	P.	Rs.	A.	P.
Original works...	46,691	9	7	46,691	9	7
Repairs...	16,254	1	7	16,254	1	7
Petty Establishment... ...	972	5	4	314	11	11
Tools and Plant... ...	156	0	9	1,522	5	4
Total ...	64,074	1	3	64,782	12	5
Difference...				708	11	2

11. It would appear that this discrepancy is owing to certain of the Range Officers having omitted in their Progress Reports the cost of Petty Establishment, and of Plant and Tools. As the March accounts have been already submitted with the details of the Progress Reports no change could conveniently be made in the accounts now, and the expenditure omitted from the Progress Reports will be included in the accounts of the present year; nor is the statement of the Superintending Engineer complete. It still wants the actual cost of Petty Establishment in the Northern Range, which has not been communicated either to the Superintending Engineer or to this office. This item will likewise be included in the accounts of 1869-70.

Omitted.	Establishment. Rs. A. P.
Centre Range.....	550 0 0
Tools and Plant.	
Centre Range.....	69 14 10
Western Range.....	88 12 4
	708 11 2

12. Jungle Conservancy.—The following abstracts show the receipts and charges under the several items of this fund during 1868-69, as compared with the results of 1867-68. The balance at the end of the last year was Rupees 51,108-3-8; add receipts during the year, namely, Rupees 23,745-2-2; total Rupees 74,853-5-10, expenditure Rupees 31,942-8-3, and balance on 31st March was Rupees 42,910-13-7. On the whole there is a net decrease in the receipts below last year, amounting to Rupees 5,071:—

Comparative Abstract of Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood and Bamboos.....	2,185	2,678	493	...
Rent of Jungles.....	26,610	20,786	...	5,824
Fees from Charcoal burners.....	1	...	...	1
Miscellaneous receipts...	20	281	261	...
Total.....	28,816	23,745	754	5,825
Net Decrease.....	...	...	...	5,071

Comparative Abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Department Public Works.		By Revenue Department.		Total Expenditure.		
		Allotments finally sanctioned.	Actual Expenditure.	Allotments finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes. Improvement and maintenance of do.	6,678	5,400	4,915	...	7,091	12,006	5,328	...
Establishment for Avenues, etc.	...	...	...	...	3,136	3,136	3,136	...
Commission for the collections.	...	...	...	...	616	616	616	...
Miscellaneous Charges	1,870	...	...	...	15,000	15,000	13,730	...
Cost of supervision by the Public Works Department, at 10 per cent.....	...	...	585	...	...	585	585	...
Total...	8,548	5,400	5,500	...	26,443	31,943	23,395	...

I. *Tax on Fuel and Firewood.*—This item exhibits an increase of Rupees 493 over last year, which is owing to a collection of 1,000 Rupees levied in the Gudur Talook, on account of the value of the jungle standing on certain lands in Yellasiri village given over for cultivation.

II. *Jungle Rents.*—Under this item there is a decrease of 5,824 Rupees in the receipts. The sum collected in the year was Rupees 20,786, which includes in it collections of jungle rent of previous years to the extent of 5,855 Rupees, and Rupees 14,931 the sale proceeds of fuel sold by Government Agency at Sriharikota.

(2.) The circumstances under which the rental system was discontinued, and the Amani management taken up, appear fully in the correspondence noted in the margin. I beg to enclose a Statement marked Z., showing the quantity of fuel cut, the quantity sold, and the quantity of fuel remaining in stock at the end of the year. During the year under report a sum of 13,716 was spent on the cutting operations, and the return yielded by the sale of a portion was Rupees 14,931.

From Collector to Board, dated 11th September 1833
Board's Proceedings, dated 24th September 1833, No. 6,867.

III. *Sale of Trees.*—There have been no receipts under the item of sale of trees, or tax on charcoal burners.

IV. *Miscellaneous.*—Under this head are included refunds of charges, namely, 50 Rupees, out of the money advanced for Casuarina plantations, and a sum of 10 Rupees recredited by the Tahsildar of Nellore from the sums advanced for Palmyra tope contracts. The remaining 221 Rupees is the sale proceeds of Casuarina clippings at Iskapally.

13. The charges under the Jungle Conservancy Fund in 1868-69 amount to Rs. 31,942-8-3 against a sum of Rupees 8,548, the expenditure incurred in 1867-68, showing an increase of Rupees 23,395 in the cost of this year. Of this the sum expended by the Revenue Department was Rupees 26,442-12-4, and that by the Department Public Works was Rupees 5,499-11-11.

14. The sum expended by the Department Public Works was entirely upon the avenues and nurseries in their charge, and includes cost of supervision, amounting to Rs. 584-7-10, for the year 1867-68 and 1868-69 together.

	Rs. A. P.
1867-68	92 15 5
1868-69	491 8 5
	584 7 10

15. The expenditure by the Revenue Department, namely, Rupees 26,442-12-4, may be summed up as follows:—

	Rs. A. P.
1. Plantation and Topes.....	7,090 8 6
2. Establishments of superintendence and watching	3,135 14 1
3. Sriharikota cutting operations	13,895 11 3
4. Miscellaneous	1,701 15 8
5. Sriharikota Russums	615 10 10
Total...	26,442 12 4

16. Plantations and Topes.—The expenditure under this head may be shown in detail as follows:—

Casuarinas.	Rs. A. P.
Establishment for Casuarina topes	1,975 14 8
Experimental Casuarina at Pakala.....	285 0 0
Value of plants	6 13 0
Charge for sinking wells	50 12 0
Hedging	20 2 6
Cart hire for carrying loppings	79 3 4
Total ...	2,417 13 6

	Rs.	A.	P.
(2.) Payments of contract for Palmyra topes	575	2	4
(3.) Formation of a Neem tope at Nellore	250	0	0
Total...	825	2	4

(4). Avenues.

By Government Servants.	1,175	13	8
Tangatur and Ongole	61	0	0
Kavali			
Avenues on the road from Pakala to Singarayakonda by Salt Deputy Collector	100	0	0
Avenues on contract	2,419	10	0
Levelling ground for Slaughter-house tope	91	1	0
Total..	3,847	8	8
Grand Total...	7,090	8	6

17. The avenues let on contract are, first, avenues in the Nellore Municipality; secondly, avenues from Kumandan Chuttrum to Venkatachella Chuttrum. They have been rented for a term of five years each.

18. The cost of establishment includes pay of three Overseers at 75 Rupees each, and four Inspectors at 20 Rupees each, and the establishment for reserved tracts and experimental plantation at Nellore, together with the incidental charges for seeds, cart hire, etc. The Overseers were employed from September 1868, and some of the Inspectors were employed towards the latter part of the year. The reserved tracts comprise—

1. Marupur reserve in the Rapur Talook.
2. Griddalur planting and watching woods.
3. Dontali and Amuncherla and Navveru tracts in the Nellore Talook.
4. Zakkepalli Gudur reserves in the Kavali Talook.

	Rs.	A.	P.
19. The Miscellaneous charges include the cost of cutting operations at Sriharikota,	13,897	5	7
Formation of a Catchment Basin	1,100	0	0
Cost of forming the Nellore Cart Stand	511	14	7
Contingencies	91	6	9
Total...	15,600	10	11

I beg to refer the Board to Mr. Dykes' Report, No. 1,013, dated 29th May 1869, on the expenditure of 1868-69, and estimate for 1869-70 for the Jungle Conservancy Department. The charges in the way of payment of Russums was Rupees 615-10-10, and this payment was made for the fees of Curnums, etc., at Sriharikota for Fusly 1275, which had not been paid, as the collections fell in arrears.

20. Pound Fund.—The two following abstracts show the transactions of the Pound Fund:—

Comparative Abstract of Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12, Act III. of 1857	15,071	19,898	4,827	.....
Sale proceeds of do. under do.	1,457	464	.....	993
Miscellaneous receipts	3	19	16	.....
Total ...	16,531	20,381	4,843	993
Increase Net ...	.....	.....	3,850	.....

Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Department Public Works. Allotment as finally sanctioned.	Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds ...	4,919	.....	...	...	6,998	6,998	2,079	.....
Charges for constructing and repairing Pounds	1,519	.....	...	...	466	466	...	1,053
Miscellaneous Charges	51	.....	...	...	20,272	20,272	20,221	.....
Amount transferred to the District Road Fund.....	...	.....	...	...	12,000	12,000	12,000	.....
Total ...	6,489	.....	...	...	39,736	39,736	34,300	1,053
Net Increase ...	...	.....	...	...	...	...	33,247	.....

21. The receipts, amounting to Rupees 20,381, show a net increase of Rupees 3,850, which is owing to an increase under the head of Fines collected on impounded cattle. There is a decrease in the sale proceeds of unclaimed cattle, but this is nominal, as these proceeds are now kept in deposit till the period for reclaiming has elapsed. The sum so in deposit amounts to Rupees 1,033. There will be observed an increase of Rupees 16 under the head of Miscellaneous, which is formed of savings and refunds of pay of Pound establishments.

22. Pound Fund Expenditure.—The total expenditure is 39,736 Rupees against Rs. 6,489 expended last year. The causes of the increased expenditure are as follow:—1st, Establishment of Pounds. In this there is an increase of Rupees 2,079, which is owing to an increase in the establishments and their pay as settled by the Magistracy. The bulk of the increased expenditure is in the Miscellaneous Charges and the Surplus Fund. The latter is a nominal debit, being a mere transfer to the Road Fund. Under the head of Miscellaneous Charges are included payments sanctioned by Government for being made to the Zemindar of Venkatagherry and Muttialpad as compensation for the cattle fines levied in their estates by Government under Act III. of 1857. A sum of Rupees 43-14-6 was remitted to the Municipality, being the net collections of Pound Fund within the Municipal limits for 1867-68. It includes also refunds of sale proceeds of cattle to their owners to the extent of Rupees 72-7-6.

23. Bungalow Fund.—The next is the Bungalow Fund. The subjoined abstracts show that the receipts under this head exhibit an increase of 217 Rupees over the past year. The expenditure for the year is Rupees 2,417, namely, Rupees 1,728, by the Revenue Department, being the pay of establishment and cost of furniture, including the cart and boat hire of the iron cots supplied to the bungalows, and Rupees 689 by the Public Works Department, which includes the repairs of the Ojili bungalow and cost of supervision, namely, 63 Rupees. The cost of the iron cots, namely, Rupees 482-0-4, was debited in the Plus and Minus Memorandum under instructions from the Accountant General, who adjusted the sum in his books. This sum has not been debited in the Local Fund accounts, as there has been no *bona fide* transaction in the District accounts—*Vide* paragraph 10 of Board's Proceedings, dated 20th July 1868, No. 5,258.

Comparative Abstract of Receipts under Bungalow Fee Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	764	991	227	.....
Sale proceeds of Furniture.....	5	11	6	.....
Grant-in-aid from Government	746	750	4	.....
Miscellaneous receipts	1	11	10	.....
Total ...	1,516	1,763	247	.....

Comparative Abstract of Charges under Bungalow Fee Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	868	.....	...	.....	862	862	...	6
Batta to pensioned Sepoys ...	332	.....	...	.....	335	335	3	...
Purchase and repairs of Furniture.....	46	.....	...	.....	531	531	485	...
Repair of Ojili Bungalow.....	...	790	626	.....	...	626	626	...
Cost of supervision by the Department Public Works, at 10 per cent	...	.....	63	.....	...	63	63	...
Total ...	1,246	790	689	.....	1,728	2,417	1,177	6
Net Increase ...	...	.....	...	.....	...	...	1,177	...

24. Endowment Fund.—The receipts this year under this head are just the same as in 1867-68, being the sanctioned amount of the annual grant, namely, 2,940 Rupees. The expenditure was Rupees 2,935, being 164 Rupees less than the amount expended in 1867-68. This is owing to the number of men fed being less than in the former year.

Comparative Abstract of Receipts under District Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government	2,940	2,940	.....	.....
Total ...	2,940	2,940	.....	.....

Comparative Abstract of Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	168	.....	...	.....	168	168	...	...
Cost of feeding indigent persons.....	2,978	.....	...	.....	2,807	2,807	...	171
Miscellaneous charges..... ...	3	.....	...	.....	10	10	7	...
Total ...	3,149	.....	...	.....	2,685	2,985	...	171
Net Decrease ...	...	.....	...	.....	...	...	...	164

25. Process Service Fund.—The receipts under this head, including the balance of 1867-68, amount to Rupees 1,330-5-3, of which only Rupees 272-0-11 has been spent during the year.

Exd. J. Tulloch.

RAMANDRUG, 18th May 1869.

No. 106.

From H. E. SULLIVAN, Esq.,
Collector of Bellary,

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit the Annual Report on the operations carried out from Local Funds during the year 1868-69.

2. The subjoined abstract shows the receipts and expenditure under all heads during the year.

No. 1.—Abstract showing the transactions of the several funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	....	1,50,263 15 1	1,50,263 15 1	6,481 5 0	77,463 4 6	83,944 9 6	66,319 5 7
Jungle Conservancy Fund...	14,952 6 6	3,634 14 9	18,587 7 3	6,711 8 11	....	6,711 8 11	11,875 14 4
Nanul Grass Fund	....	....	....	....	....	....	....
Pound Fund...	6,774 12 3	9,913 15 0	16,688 11 3	9,005 13 8	....	9,005 13 8	7,682 13 7
Public Bungalow Fund	2,768 4 10	2,522 12 0	5,291 0 10	4,044 0 5	....	4,044 0 5	1,247 0 5
Endowment Fund	1,848 10 11	2,612 8 0	4,491 2 11	1,341 0 8	....	1,341 0 8	3,150 2 3
Village Service Fund..	....	....	....	....	....	....	....
Process Service Fund in the Revenue Department	27 0 6	246 4 1	273 4 7	30 2 0	....	30 2 0	243 2 7
Irrigation Cess	....	....	....	....	....	....	....
Total ...	26,371 5 0	1,69,224 4 11	1,95,595 9 11	27,613 14 8	77,463 4 6	1,05,077 3 2	90,518 6 9

3. The items which call for remark in the foregoing Statement are the large balances to the credit of District Road Fund and Jungle Conservancy Fund. Under the former head the balance appears much larger than it really is, as there is a debt against the fund incurred in 1867-68, amounting to Rupees 18,153, which has to be adjusted, and for which a separate application has been made. Deducting this, there appears a gross balance of Rupees 48,161-5-7, from which has to be subtracted the sum required for incomplete works, namely, Rupees 34,706, applied for in my letter dated 7th instant, No. 80, leaving an unappropriated surplus of Rupees 13,455-5-7 for the utilization of which separate proposals have been made. The large unexpended balance under Jungle Conservancy is thus accounted for. It had been allowed to accumulate for several years, and at the commencement of the year I found a balance of nearly Rupees 15,000 in hand. I at once took measures to distribute a portion over this over the district, but a little experience gained after personal inspection of several localities convinced me, that with a few exceptions, money entrusted to the subordinate Revenue Officers for the purposes of the fund was frittered away, except where the Division Officers could exercise a supervision over the operations, and I did not, therefore, feel myself justified in granting money for planting purposes to the extent I wished, until a regular scheme of expenditure had been organized by the Division Officers. This has now been done, and I will answer for a larger expenditure during the coming year. A good deal has been done during the year under review, which will be noticed hereafter.

4. The following Statement exhibits in a comparative form the receipts and charges under all heads, during 1867-68, and the year under review.

No. 2.—Comparative Abstract of the Receipts and Charges under several funds.

	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund...	32,932	1,50,264	1,17,332	.....	56,337	83,945	27,608	...
Jungle Conservancy Fund	3,953	3,635	.....	318	5,621	6,711	1,090	...
Nanul Grass Fund...	.....	.....	.....	.....	.....	.....	...	...
Pound Fund	9,398	9,914	516	.....	9,360	9,006	...	354
Public Bungalow Fund	2,432	2,523	91	.....	2,609	4,044	1,435	...
Endowment Fund ...	2,576	2,643	67	.....	2,044	1,341	...	703
Village Service Fund.	.....	.....	.....	.....	.....	.....	...	...
Process Service Fund in the Revenue Department... ..	10	246	236	.....	.....	30	30	...
Irrigation Cess... ...	.....	...	.....	.....	.....	.....	..	...
Total...	51,301	1,69,225	1,18,242	318	75,971	1,05,077	30,163	1,057
Net ...	.....	.....	1,17,924	.....	.....	29,106	...	...

5. The increase in the receipts of the Road Fund by the large sum of Rupees 1,17,332, over the income under the same head for the preceding year, is due to Act III. of 1866, (Road Cess Act,) having been in force during the whole year, whereas in 1867-68, it was only in operation for nine months. The expenditure under this head is in excess of the previous year's charges by Rupees 27,608, and would probably have reached a higher figure had not the difficulty of obtaining competent supervision stood in the way. Under Jungle Conservancy there is a small decrease in the receipts, whilst the charges for the current year stand at Rupees 6,711, against Rupees 5,621 of the year preceding. The increase in the charges

Note.—Also to the previous year's arrears having been realised to a large extent in this.

against the Public Bungalow Fund is owing partly to purchase of furniture, and partly to a transfer of Rupees 1,410 to Kurnool and Malabar. The other items in this Statement do not seem to call for remark.

6. Statement No. 3, subjoined, compares in detail the receipts under District Road Fund for the year under report, with the income under the same head for 1867-68. The only noticeable item is the increase under Road Cess, which has been explained in the preceding paragraph.

No. 3.—Comparative Abstract of the Receipts under District Road Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ferry Rents	8,844	9,686	842	.....
Road Cess...	8,892	1,23,273	1,14,381	.....
Surplus Pound Fund	8,000	8,000	.....	.....
Fish rent	.....	53	53	.....
Sale of Avenue clippings	148	54	.....	94
Contribution in aid of Public Works	226	1,335	1,109	.....
Recoveries of Advances of the current year ...	.....	880	880	.....
Recoveries of unadjusted charges in cash ...	.....	373	373	.....
Recoveries of advances made for Income-tax Works	.....	3,739	3,739	.....
Miscellaneous Receipts.				
Sale proceeds of fort stones	6,010	2,319	.....	3,691
Sale proceeds of manure...	812	482	.....	330
Sale proceeds of well stones	.....	70	70	.....
Total ...	32,932	1,50,264	1,21,447	4,115
Net Increase ...	.....	.....	1,17,332	.....

7. Statement No. 4, shows the expenditure of the District Road Fund as compared with the charges under the same head for 1867-68. Under the head of New Works, there has been expended by the Public Works Department the sum of Rupees 31,565, out of an allotment of Rupees 69,100. Of this sum, Rupees 20,245 have been spent on the construction of the road between Anantapur and Tadpatry (Item No. 70 in the Budget for 1868-69,) an important line which brings nearly the whole of the Sub-division into communication with the Railway. Rupees 10,000 was the original allotment for the year, to which an addition of Rupees 1,822, transferred from Item No. 72, was made under the authority of the Board, conveyed in their Proceedings, dated 9th October 1868, No. 7,201, making a total of Rupees 21,422. No money was spent on the communications, forming Items Nos. 71 to 78, but from the sanctioned allotment, the sum of Rupees 11,488 was transferred as shown below for the construction of important Railway feeders, and a further transfer to the extent of Rupees 10,000 was made for the continuation of the road from Madakseerah to the Powghur frontier in Mysore. The particulars of the above transactions are as follow:—

	Amount transferred.	Expended.
	RS.	RS. A. A.
(1.) Feeder from Kurnool Road to Gooty Station. Funds transferred from Items Nos. 72 and 73 under Board's Proceedings, dated 16th September 1868, No. 6,614	10,488	3,134 10 7
(2.) Branch Road to Tadpatry Station. Funds transferred from Item No. 73, under Board's Proceedings, dated 9th October 1868, No. 7,205	1,000	1,299 15 1
(3.) Feeder from Maddikerra to Chippagherry. Funds transferred from Reserve	8,550	665 8 0
(4.) Laying out road to Veerapoor Station, sanctioned in Government Order, Miscellaneous Department, dated 17th March 1869, No. 727	.....	41 0 0
Total expenditure on Railway Feeders.....		5,141 2 2
(5.) Road between Madakseerah and Powghur frontier. Funds transferred from Item No. 72, under Board's Proceedings, dated 16th September 1868, No. 6,625	10,000	6,17 12 67

The expenditure for the year by the Public Works Department on new works may be thus summarized.

	RS.	A.	P.
Road from Anantapur to Tadpatry, Item No. 70 in the Budget..	20,245	14	5
Railway-feeders	5,141	3	1
Road from Madakseerah to Powghur frontier	6,177	12	6
	31,564	14	0

which is in excess of the expenditure of the year preceding by Rupees 9,684, but short of the allotment under this head for the year under review by Rupees 37,535.

No. 4.—Comparative Abstract of Charges under District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Communications. New Works ...	21,881	69,100	31,565	....	...	31,565	9,684	...
Communications. Repairs	25,080	38,170	38,445	...	...	38,445	13,365	...
Miscellaneous Public Improvements. New Works	1,787	.....	...	...	470	470	...	1,317
Miscellaneous Public Improvements. Repairs...	2,859	.....	...	...	4,488	4,488	1,629	...
Petty Establishment...	...	6,000	258	15,985	...	258	258	....
Tools and Plants...	1	1,073	194	...	...	194	193	...
Contingent Charges	60	.....	...	...	471	471	411	...
Advances in the Current year ...	...	.....	...	...	1,040	1,040	1,040	...
Cost of Establishment entertained in the Board's Office for the audit of Local Fund Expenditure	...	.....	..	12	12	12	12	...
Cost of Supervision by the Department Public Works at ten per cent.	4,669	10,730	7,001	...	...	7,001	2,332	...
Total ...	56,337	1,25,073	77,463	15,997	6,481	83,944	28,924	1,317
Net Increase ...	...	.....	...	...	...	...	27,607	....

8. The expenditure under the head "Repairs" is slightly in excess of the allotment, being Rupees 38,445 against 38,170, and exceeds the previous year's charges by Rupees 13,365. The total expenditure, however, under both "Original Works" and "Repairs" falls short of the allotments by upwards of Rupees 37,000. This is to be regretted, and the Superintending Engineer has been requested to furnish an explanation. It is, I believe, as mentioned above, attributable to the difficulty he has experienced in procuring competent persons as Local Fund Overseers to assist the regular establishment in supervising the works.

9. The item Rupees 4,488, expended by the Revenue Department, includes the cost of avenue, maintenance and sundry charges for the repair of small tank, wells, and other village improvements. The remaining items in this Statement do not call for particular notice.

10. Before passing on to another topic, I do not think it will be out of place in this report to record an opinion as to the results of the expenditure under the head of "Communications" by the Officers of the Public Works Department. In the Sub-division, I am able to state from personal inspection and from the report of the Sub-Collector, that as a rule the allotment from the District Road Fund has been judiciously expended. The exception to this is the new road connecting Anantapur with Tadpatry, which the Sub-Collector in a recent report stated to be so heavy even at this time of the year, that the wheeled traffic was forced into the fields at the side. Allowances, however, must be made for a new line of road which takes some time wherever it runs over an embankment to settle into proper form. Judgment in this instance may, I think, be deferred, but in another year, considering the large expenditure on this work, more favorable results may reasonably be looked for. It is under the head "Repairs" in the principal division of the district and especially in the Hospett Range that I have to find fault. Here a personal inspection has convinced me that the people have not had their money's worth returned to them, and this I have brought to the notice of the Superintending Engineer. But with his enormous charge extending over nearly 28,000 square miles without a single Assistant available for general duties, it is obvious that he can only give his attention and personal supervision where large works are concerned, and that in the matter of petty repairs to roads, the Range Officers are practically uncontrolled. And yet the maintenance and improvement of these roads, affecting as they do, to an enormous extent the prosperity of the country by affording an outlet to the products of the district and thereby stimulating commerce, is annually becoming a subject of increasing importance. And matters are different now to what they were a few years ago, when roads were made and maintained from Imperial Funds. The people then took what they could get and were thankful, but now they are in a position to demand from those who are charged with the administration of the country, an account of the funds which they have contributed over and above the ordinary State Revenue for this particular purpose. And with such demand, I am fain to say, I could not satisfactorily comply, for I am convinced that a great portion of the funds, especially where comparatively small, but necessary allotments are made for repairs, is, if not misapplied, uselessly squandered. If I am asked the reason, I reply that it is attributable to an imperfect agency, over the operations of which from the circumstances alluded to above, the Superintending Engineer can exercise but a desultory control, and the officer in administrative charge of the district none at all. The agency is imperfect, because in most instances the Officers in charge of Ranges are placed in a position of responsibility which is inconsistent with their social status and for which the remuneration they receive is utterly inadequate. Without proper supervision, I need hardly point to what the result must necessarily be in nine cases out of ten. I inspected some of the works in a range the other day comprising four talooks. The Officer in charge receives Rupees 150 a month, and some of the most important irrigation works in the district are comprised in the range. This, however, is foreign to the subject. The allotments under the head of Local Fund Repairs alone amounted to over Rupees 6,000. I took one road, for the repairs of which Rupees 1,500 had been allotted, and which amount the Progress Report showed me had been expended within a few Rupees. Not content with one inspection, I rode over it a second time, and with the exception of 150 yards of ballast thrown loosely on one portion of the road which drove all the traffic to the side, I could detect no trace whatever of any repairs, and the people assured me that they were not aware of any having been executed. I called upon the Officer to report where the repairs had been carried out, and received, in reply, a brief Memorandum stating that "repairs had been executed where necessary and that "mile stones had been erected along the road." He further stated that a mile or two of *new* road had been opened out of the sum allotted for the *repair* of the old. Now, even supposing that the allotted funds were *bona fide* spent, and I am inclined to doubt it, it is perfectly certain that had there been any one to supervise this supervisor, he would not have been allowed to spend the money on mile stones which was urgently wanted for the repair of the road or to expend a repair allotment on a new work. This sort of thing is, to say the least of it, unsatisfactory, but as matters stand at present, the Collector is powerless to prevent it. I saw in the same range pure unadulterated mud taken from the Sugar-cane fields being heaped on a made road, which, if rough, was at least passable, but I could not tell the Overseer who had ordered it to desist, though I did ask him to wait till I was out of the talook.

11. Statements 5 and 6 appended, exhibit in abstract the Receipts and Charges under the head "Jungle Conservancy" for the year under review, as compared with 1867-68.

No. 5.—Comparative Abstract of the Receipts under Jungle Conservancy Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	1,802	2,091	289	...
Rent of jungles	...	...	...	...
Sale of trees	1,256	777	...	479
Fees from charcoal burners	609	707	98	...
Recoveries of advances and unadjusted charges	260	51	...	209
Miscellaneous Receipts.				
Sale proceeds of firewood removed without a pass	26	9	...	17
Total...	3,953	3,635	387	705
Net Decrease...	...	...	...	318

No. 6.—Comparative Abstract of Charges under Jungle Conservancy Fund:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	3,188	...	...	14,000	4,755	4,755	1,567	...
Improvement and maintenance of do.	2,359	...	...	6,500	881	881	...	1,478
Miscellaneous charges	...	...	...		849	849	849	...
Commission for the collection.	74	...	...	300	227	227	153	...
Total...	5,621	...	...	20,800	6,712	6,712	2,569	1,478
Net Increase...	...	...	...	...	...	...	1,091	...

12. Under the head of "Receipts" there is a net decrease of Rupees 318, which does not call for particular notice. With reference to the charges, a few words are necessary. The sum expended in the formation of fresh topes and plantations is Rs. 4,755 against Rs. 3,188, the charges under this item for the preceding year. The increase in the expenditure is not so much as I could have wished it to have been, or as I might have shown it in figures, had all the demands for money been complied with indiscriminately, but I found on inspection so few results for the outlay of the

previous year in many places that I held my hand and arranged with the Division Officers to concentrate the expenditure as much as possible in localities where they could supervise it. An attempt has been made to introduce the Casuarina which has been attended with marked success. In the Gooty Talook, near the cusbah, a small plantation is reported to be flourishing. This will form the nucleus of operations on a large scale by the Forest Department, as the Conservator of Forests has since taken up about 500 acres in the same locality for planting Casuarinas and Babool. Another Casuarina Plantation has been formed at Pogaroor, in the same talook, and a nice Mango Tope at the cusbah. Operations on an extended scale about eight miles from Bellary, in close proximity to the Railway, have been successfully conducted. The site chosen is the bank of the Huggry river, and about 21 acres have been planted out during the year with Casuarinas. The number of trees planted is to the best of my recollection, (I have mislaid the Memorandum) 2,700, nearly all of which when I inspected the plantation about a fortnight ago were making satisfactory progress, some having attained the height of three and four feet. Forty acres more were taken up on the opposite bank which I hope to get planted this year and gradually to extend the plantations on both banks of the river whenever the soil is favorable. Two wells have been sunk in connection with the plantation referred to. A nice tope has been planted near the cusbah of Hospett, and the Toongabudra Channel banks have also been planted in some villages in the same talook. I recently inspected these operations and was satisfied that the money entrusted to the Tahsildar had been judiciously expended. Under the head "Improvement and Maintenance of existing Topes" there is a notable decrease in the charges. This is owing partly to the services of several watchmen and gardeners which were no longer required having been dispensed with. Of the amount, Rs. 819, entered under the head "Miscellaneous Charges" Rupees 700 were expended in digging and repairing wells in the talooks of Hindupur, Gooty, Alur and Madakserah.

13. Statements Nos. 7 and 8 refer to the income and expenditure of the Cattle Pound Fund. I regret that there was not a larger expenditure in the construction of new pounds, many more of which are required. This will have my attention during the current year. I found that the provisions of the Act were neglected in the matter of putting up at each pound a Table of Fines and Charges, and a small charge on this account has been incurred.

No. 7.—Comparative Abstract of Receipts under Pound Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle	4,186	6,278	2,092	...
Sale proceeds of do.	5,191	3,632	...	1,559
Recoveries of advances and unadjusted expenditure	21	4	...	17
Miscellaneous receipts	...	...	...	...
Total...	9,398	9,914	2,092	1,576
Net Increase...	...	...	516	...

No. 8.—Comparative Abstract of the charges under Pound Fund:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds	96	...	...	250	96	96	...	...
Charges for construction and repairing Pound	880	...	...	2,500	322	322	...	558
Amount tranferred to District Road Fund	8,000	...	...	8,000	8,000	8,000	...	...
Miscellaneous Charges.								
Amount refunded out of the sale proceeds of stray cattle being the cost of feeding them	...	...	...	...	2	2	2	...
Amount refunded to owners of cattle sold by public auction.	265	...	...	500	216	216	...	49
Pay of servants employed in certain Pounds	104	...	...	...	304	304	200	...
Charges incurred in making tin boards for Cattle Pounds	...	...	...	...	66	66	66	...
Amount paid to the Officer Commanding Ceded Districts.	15	...	...	...	...	...	...	15
Total...	9,360	...	...	11,250	9,006	9,006	268	622
Net Decrease...	...	...	...	...	...	...	...	354

14. Statements 9 and 10 represent the transactions of the Public Bungalow Fund. The increase in the charges has been explained above.

No. 9.—Comparative Abstract of the Receipts under Public Bungalow Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	1,548	1,548	...	...
Sale Proceeds of furniture	2	15	13	...
Sale Proceeds of bungalows	...	2	2	...
Grant-in-aid from Government	857	860	3	...
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous Receipts.				
Value recovered on account of broken crockery	20	22	2	...
Sale proceeds of a Soldier's shed	...	70	70	...
Sale proceeds of the hedge around the Travellers' Bungalows	5	6	1	...
Total...	2,432	2,523	91	...

No. 10.—Comparative Abstract of the charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	996	...	...	1,020	1,039	1,039	43	...
Batta to Pensioned Sepoys	633	...	...	710	599	599	...	34
Purchase and repair of furniture	687	...	...	...	726	726	39	...
Miscellaneous Charges.								
Charges incurred in trimming the hedge surrounding the Traveller's Bungalow	24	...	...	782	8	8	...	16
For hedging the Traveller's Bungalow	...	...	...	...	70	70	70	...
For washing the clothes of the Traveller's Bungalows	...	...	...	...	9	9	9	...
Municipal Tax on Traveller's Bungalow	19	...	...	...	...	...	...	19
For conveying Bungalow Crockery and sending service Telegrams, etc.	...	...	...	...	23 410	23 410	23 410	... ...
Amount transferred to Kurnool and to Malabar Districts	250	...	...	...	1,000	1,000	750	...
Charges incurred on account of Iron cots sent from England as fee, Accountant General's Circular letter's Nos. 613 and 1,937, dated 8th May and 10th July 1863, respectively	...	...	...	...	160	160	160	...
Total	2,609	...	...	2,512	4,[illegible]160	4,044	1,501	69
Net increase	...	...	...	...	[illegible]511	...	1,435	...

15. The remaining Statements 11, 12, 13, and 14, appended, do not call for remarks.

No. 11.—Comparative Abstract of Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.		Rs.	Rs.
Fixed Allowance granted by Government	2,576	2,5[illegible]	...	...
Revenue derived from Inams, etc.	...	[illegible]6	...	...
Recoveries of advances and unadjusted charges	...	...	...	...
Miscellaneous Receipts.				
Sale Proceeds of Native Chuttrums	...	66	66	...
Total	2,576	2,642	66	...

No. 12.—Comparative Abstract of charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	467	...	...	...	388	388	...	79
Cost of feeding indigent persons	1,310	...	...	2,000	931	931	...	379
Miscellaneous Charges.								
Cost of cleaning the well in the Munro's Choultry at Gooty	164	...	...	...	...	...	...	164
Sundry charges	42	...	...	...	22	22	...	20
Sale proceeds of Chuttrum transferred to Department Public Works	61	...	...	...	...	...	...	61
Total	2,044	...	...	2,000	1,341	1,341	...	703

No. 13.—Comparative Abstract of the Receipts under Process Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realized from the Revenue Defaulters under the Madras Act II. of 1864	10	246	236	...
	10	246	236	...

No. 14.—Comparative Abstract of charges under Process Service Fund:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual Expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons	...	...	...	...	30	30	30	...

From H. E. SULLIVAN, Esq., Collector of Bellary, to the Acting Secretary to the Board of Revenue, dated 5th June 1869, No. 121.

WITH reference to my Report on the Local Funds for the past official year, submitted on the 18th May last, I have the honor to forward the accompanying Annual Statements from No. 1 to 4. with enclosures A. D. and E., and to state that the amount of cost of supervision entered therein is Rupees 6,994-8-2, whereas in the Statements embodied in the said Report, it is Rupees 7,000-15-11.

2. The cause of the difference is attributable to the cost of supervision entered in the report under reference, being calculated on the expenditure including petty establishment, such as Maistries, etc., which is included in the cost of works; but in the Statements herewith sent, the cost of supervision has been calculated on the amount after excluding the cost of such petty establishment, with reference to the remarks by the Board of Revenue, made in paragraph 32 of their Proceedings No. 2,553, dated 15th April last.

Exd. G. A. Turton.

MADANAPALLY, 9th July 1869.

No. 106.

From E. STORR, Esq.,
Acting Sub-Collector in charge of Cuddapah.

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Report on the Local Funds of this District for the past official year 1868-69, with Statements prepared in the prescribed forms.

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	EXPENDITURE DURING THE YEAR.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.....	28,568 7 0	1,02,263 10 9	1,30,832 1 9	5,501 9 5	93,036 8 0	98,628 1 5	32,204 0 4
Jungle Conservancy Fund....	3,216 14 6	5,599 11 11	8,816 10 5	2,465 3 1	... ...	2,465 3 1	6,351 7 4
Nanul Grass Fund.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund.....	5,968 12 5	5,644 10 10	11,613 7 3	6,352 10 2	... ...	6,352 10 2	5,260 13 1
Public Bungalow Fund.....	2,642 7 4	727 12 6	3,370 3 10	1,709 12 11	... ...	1,709 12 11	1,660 6 11
Endowment Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department.....	140 0 8	215 6 4	355 7 0	159 12 6	... ...	159 12 6	195 10 6
Irrigation Cess..	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total...	40,536 9 11	1,14,451 4 4	1,54,987 14 3	16,279 0 1	93,036 8 0	1,09,315 8 1	45,672 6 2

* Rupees 4,000 will be transferred to the District Road Fund in 1869-70.

2. The variations between the entries in this abstract and those in Statement No. 1, enclosure B. for March 1869, under the head District Road Fund, are owing to the incorrect Progress Reports received from the Range Officers, which, however, were subsequently rectified in communication with the Superintending Engineer, as specified in the margin. The items which were erroneously credited to Road Cess up to March 1869, instead of to Miscellaneous Receipts under *District Road Fund*, have now been transferred to the latter head in the annual Statement No. 1, the particulars being exhibited in the Comparative Statement marked A., under various heads.

		Rs.	A.	P.
Balance at the beginning of the year 1868-69		28,563	7	0
Receipts up to the month of March 1869, as per enclosure A. to Statement No. 1, for the same month		1,02,263	10	9
Total Receipts, including the balance		1,30,832	1	9
Total expenditure on new works, repairs, etc., as per column 6 of enclosure B. to Statement No. 1, for March 1869	96,771 11 2			
Add expenditure incurred on repair of road from Pormamilla to Mydukur, which was disallowed in the Progress Report of the Proddatur Range Officer, Department Public Works, for July 1868, now admitted under explanation from the Superintending Engineer	1,628 6 3			
Do. of expenditure incurred for preparing surveys for Local Fund roads in the Proddatur Range, which was disallowed in the Progress Report for August 1868, now admitted under explanation from the Superintending Engineer	60 0 0			
Cost of supervision by the Public Works Department at 10 per cent. on the last two items, namely, Rupees 1,688-6-3	168 0 0			
Total expenditure		98,628	1	5
Balance on the 31st March 1869		32,204	0	4

No. 2.—Comparative abstract of the Receipts and Charges under several Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	60,035	1,02,264	42,229	...	36,512	98,628	62,116	...
Jungle Conservancy Fund	5,513	5,599	56	...	2,333	2,465	132	...
Nanul Grass Fund	...	...	...	...	...	...	...	...
Pound Fund	6,232	5,645	...	587	5,065	6,353	1,288	...
Public Bungalow Fund	885	728	...	157	643	1,710	1,067	...
Endowment Fund	...	...	...	...	...	...	...	...
Village Service Fund	...	...	...	...	...	...	...	...
Process Service Fund in the Revenue Department	206	215	9	...	141	160	19	...
Irrigation Cess	...	...	...	...	...	...	...	...
Total	72,991	1,14,451	42,294	744	44,694	1,09,316	64,622	...

3. District Road Fund.—The following comparative abstract exhibits in one view the receipts under the several items constituting the District Road Fund, from which it is gratifying to find that there was a gross increase of about 41 per cent. over the collections in the year preceding that under review:—

No. 3.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	...	...	...	...
Tolls on Roads and Bridges	55,759	86,088	30,329	...
Road Cess	4,000	5,000	1,000	...
Surplus Pound Fund	...	...	...	...
Grass Rents	...	...	...	...
Rent and sale of Reeds	...	...	...	...
Do. do. of Manure	...	...	...	...
Fish Rents	276	522	246	...
Avenue Clippings	...	4,875	4,875	...
Contribution in aid of Public Works				
Sale of materials already charged in the bills for works	...	...	...	...
Recoveries of advances of the current year	...	...	...	...
Do. of do. of the past year	...	...	...	...
Do. of do. made for Imperial works	...	...	...	...
Do. of unadjusted charges in cash	...	4,000	4,000	...
Do. of adjusted expenditure	...	1,779	1,779	...
Miscellaneous Receipts				
Total	60,035	1,02,264	42,229	...

4. The large increase under Road Cess is attributable to the large amount of arrears under that item of the two preceding years having been realised in the year under report.

5. The collections of fines under the Cattle Trespass Act were rather large in some talooks, which accounts for the large surplus under Pound Fund.

6. The sale proceeds of decayed avenues and of clippings are together credited to Avenue Clippings, hence a small increase.

7. The increase under Contributions in aid of Public Works is nominal. The local contributions on account of the roads from Vempally* to Pulivendala, and one from Gurramkondah to Voilpaud, form the receipts under this head during the year, and Rupees 895-1-0 for the latter road were placed at the disposal of the Executive Officer, Department Public Works, to supplement the Budget allotment of Rupees 1,000 on the above account. The amount of local contribution (Rupees 895-1-0) on account of the latter road was not brought to account until March 1869 by an oversight in the office.

* Board's Proceedings of 11th September 1868, No. 6,483.

8. The sum of Rupees 4,000, which was erroneously debited to District Road Fund on account of the repairs and construction of wells in the Budwel Talook during the famine of 1868, has since been adjusted to the proper head.

9. The nominal increase under Miscellaneous Receipts is for reasons given in the latter part of paragraph 2.

10. From the subjoined comparative abstract of charges under District Road Fund it will be seen that almost the whole of the Budget allotment has been expended.

No. 4.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. {New works ...	14,210	60,880	*55,694	...	...	55,694	40,884	...
Communications. {Repairs	9,492	25,550	26,394	..	...	26,394	16,902	...
Miscellaneous Public Improvements. {New works}	9,504	...	...	5,000	4,891	4,891	...	4,613
Miscellaneous Public Improvements. {Repairs ...}								
Petty Establishment	326	4,800	325	...	...	325	...	1
Tools and Plant.....	175	803	1,476	...	...	1,476	1,301	...
Contingent Charges	435	...	...	...	688	688	253	...
Advances made in the year... ...	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department at 10 per cent.....	2,370	...	8,148	...	...	8,148	5,778	...
Establishment entertained at the Board's office for the audit of the Local Fund accounts	...	...	...	...	12	12	12	...
Total...	36,512	92,033	91,437	5,000	5,591	97,028	65,130	4,614

* Exclusive of Rupees 1,600 erroneously drawn by Department Public Works.

11. The inclusion in this abstract of the Budget allotment of Rupees 60,880 for New works, as finally sanctioned in Board's Proceedings, dated 8th June 1869, No. 4,131, shows an increase of Rupees 7,380 over that* previously sanctioned by Government in their Order, dated 12th February 1868, No. 393, communicated in Board's Proceedings, dated 16th March 1868, No. 1,897. No allotment was made in the Budget of 1868-69 on account of the road from Gandloor to Condapuram, but the expenditure appears to have been incurred from Rupees 3,084, the balance of the grant for 1867-68. In view to afford employment to the distressed poor, marginally noted works were executed, as sanctioned in Government Order (Board's Proceedings, Nos. 1,319 and 3,278, dated respectively 21st February and 6th May 1868.

* Rupees 53,500.

1. Road from Pormamilla to Mydukur, via Yeddadurpass and Vaniposta.
2. Road from Mutialcheruvu to Chalaveyarcheruvu.

	Rs.	A.	P.
Total expenditure under Miscellaneous Public Improvements in 1867-68.....	9,504	0	0
Deduct amount advanced to the Tahsildar of Budwel for the construction and repairs of wells during the famine of 1868, erroneously charged to this head and afterwards adjusted to the proper head.....	4,000	0	0
	5,504	0	0
Net actual expenditure in 1867-68... ...	4,891	0	0
Expenditure in 1868-69...			
Difference.....	613	0	0

12. The expenditure in the year under review, under the head Miscellaneous Public Improvements, is not much below that of the previous year, as will be seen from the marginal entries which call for no remark. Owing to the insufficient provision of Rupees 5,000 in the Budget under this head the salaries of the Avenue establishment was not paid in March 1869, but disbursed from the grant of 1869-70, in April 1869.

13. In their Proceedings, dated 19th May 1869, No. 3,454, the Board sanctioned a sum of Rupees 1,422-3-2, which equalized the excess charge of Rupees 673 incurred on account of tools and plant.

14. The expenditure under Contingent Charges and Cost of Public Works supervision call for no remark.

15. Jungle Conservancy Fund.—The receipts under this head in 1868-69, as compared with those of the previous year, are exhibited in the following abstract:—

No. 5.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Distrx on Fuel, Firewood, and Bamboos.....	699	826	127	...
nt of Jungles.....	1,050	1,900	850	...
le of Trees.....	424	257	...	167
es from Charcoal burners.....	114	184	70	...
Recoveries of advances and unadjusted charges.....	187	...	...	187
Miscellaneous receipts. Fees on Timber.....	2,074	1,768	...	306
Miscellaneous receipts. Sale proceeds of Palmyra trees	864	474	...	390
Miscellaneous receipts. Do. of Plantains	...	2	2	...
Miscellaneous receipts. Do. of Mangoes...	...	40	40	...
Miscellaneous receipts. Do. of confiscated Timber.....	115	136	21	...
Miscellaneous receipts. Do. of Horse-gram cultivated in the Government tope at Madanapally.....	...	8	8	...
Miscellaneous receipts. Do. of confiscated Charcoal ...	...	2	2	...
Miscellaneous receipts. Unexpended portion of the amount charged in the accounts for the repairs of a well in the Government tope at Chintalavaripally, Voilpaud Talook	...	3	3	...
Miscellaneous receipts. Savings in salaries of servants, etc. ...	11	...	...	11
Miscellaneous receipts. Unexpended portion of advance refunded	5	...	...	5
Total...	5,543	5,600	1,123	1,066

16. The increase under Rent of Jungles is attributable chiefly to brisk competition at the sale of the usufruct of Khasbag topes in the Cuddapah Talook.

17. The small decrease under Fees on Timber, and Sale proceeds of Palmyra trees, is owing to there being a less demand during the year than in the preceding.

18. The charges incurred in 1868-69, under the Jungle Conservancy Fund, are exhibited in the following abstract, as compared with the previous year:—

No. 6.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotments as finally sanctioned.	Actual expenditure.	Allotments as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	...	...	...	1,500	...	...	...	...
Improvement and maintenance of do.	2,172	...	...	2,500	2,347	2,347	175	...
Commission for the collection	...	...	...	...	...	...	...	...
Establishment for the Avenues, etc.	117	...	...	...	...	...	...	613
Miscellaneous Charges	44	...	...	500	118	118	74	1
Advance made in the year	...	...	...	...	...	...	...	
Cost of supervision by the Public Works Department.....	...	...	...	...	...	...	...	...
Total ..	2,333	...	...	4,500	2,465	2,465	249	614

19. The variations of charges under all the items under the Jungle Conservancy Fund are trifling, and require no special remarks. No new plantations have been raised in the year under review.

20. Pound Fund.—The annexed comparative abstract exhibits the receipts of the year under this head:—

No. 7.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12, Act III. of 1857	5,235	5,135	...	100
Sale proceeds of Cattle.....	997	510	...	487
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous Receipts.....	...	...	...	...
Total...	6,232	5,645	...	587

21. The decrease under the 2nd item of the abstract is owing to the few cases in which unclaimed stray cattle were sold.

22. The following abstract shows the expenditure under Pound Fund, as compared with that in the preceding year:—

No. 8.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotments as finally sanctioned.	Actual expenditure.	Allotments as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	1,011	...	...	1,100	1,019	1,019	8	...
Charges for constructing and repairing Pounds	54	...	...	200	334	334	280	...
Miscellaneous Charges...	...	...	...	...	...	...	...	...
Amount transferred to the District Road Fund	4,000	...	...	5,000	5,000	5,000	1,000	...
Advance made in the year.....	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department at 10 per	...	...	...	...	...	...	...	...
Total..	5,065	...	...	6,300	6,353	6,353	1,288	...

23. The charges call for no remark. The available surplus amount was transferred to the District Road Fund, as directed in the Board's Standing Order, No. 73, of Mr. Dalyell's edition.

24. Public Bungalow Fund.—The receipts under this head, as compared with 1867-68, are shown in the annexed statement:—

No. 9.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers.....	433	237	...	196
Sale proceeds of Furniture...	42	79	37	...
Do. do. of Bungalows.....	...	...	...	...
Grant-in-aid from Government...	410	410	...	...
Recoveries of advances and unadjusted expenditure.....	...	...	...	...
Miscellaneous Receipts.....	...	2	2	...
Total...	885	728	39	196

25. The expenditure incurred under this head are detailed in the following statement, and calls for no remark:—

No. 10.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	251	...	...	252	240	240	...	11
Batta to pensioned Sepoys	106	...	...	168	91	91	...	15
Purchase and repair of Furniture	5	...	...	30	...	...	...	5
Miscellaneous Charges	31	...	...	50	99	99	68	...
Advances in the current year	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department	...	...	...	...	...	...	...	...
Amount transferred to Malabar District, as per Board's Proceedings, dated 28th July and 30th September 1868, Nos. 5,464 and 6,927	250	...	...	...	1,280	1,280	1,030	...
Total	643	...	...	500	1,710	1,710	1,098	31

	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Receipts	206	215	9	...
Expenditure	141	160	19	...

26. Process Service Fund.—The receipts and charges under this head are marginally exhibited, and do not call for remarks.

Exd. J. Tulloch.

Kurnool, 3rd June 1869.

No. 198.

From T. A. N. CHASE, Esq.,
Collector of Kurnool.

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit my Report on the administration of Local Funds for 1868-69, with usual Statements.

2. The total receipts on account of these funds amounted to Rupees 3,40,053-8-5, and disbursements to Rupees 2,54,482-9-10, as detailed in the subjoined abstract.

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year. By Revenue Department.	By Public Works Department.	Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	59,430 0 10	1,06,587 4 6	1,66,017 5 4	20,997 13 3	23,660 13 9	43,758 11 0	1,22,258 10 4
Jungle Conservancy Fund	7,239 14 0	5,988 3 3	13,228 1 3	3,161 1 10	... ...	3,161 1 10	10,066 15 5
Nanul Grass Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund	12,564 10 1	8,867 3 4	21,431 13 5	11,485 6 8	... ...	11,485 6 8	9,946 6 9
Public Bungalow Fund	191 13 1	517 3 2	709 0 3	472 4 4	... ...	472 4 4	236 11 11
Endowment Fund	... ...	361 6 0	361 6 0	361 6 0	... ...	361 6 0	... ...
Village Service Fund	3,59,034 1 11	2,17,629 6 0	5,76,663 7 11	1,95,239 10 0	... ...	1,95,239 10 0	3,81,423 13 11
Process Service Fund in the Revenue Department	41 10 1	102 14 2	147 8 3	4 2 0	... ...	4 2 0	143 6 3
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total	4,38,505 2 0	3,40,053 8 5	7,78,558 10 5	2,89,821 12 1	23,660 13 9	2,54,482 9 10	5,24,076 0 7

No. 2.—Comparative Abstract of Receipts and Charges under several Funds.

Funds.	Receipts. Last year.	Current year.	Increase	Decrease	Charges. Last year.	Current year.	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	64,668	1,06,587	41,919	.....	23,017	43,759	20,742	.....
Jungle Conservancy Fund	6,946	5,988	2,042	.....	1,156	3,161	2,005	.....
Nanul Grass Fund	.....	.....	.....	.....	.....	.....	.....	.....
Pound Fund	8,943	8,867	.....	76	569	11,485	10,916	.....
Public Bungalow Fund	418	517	99	.....	367	472	105	.....
Endowment Fund	360	362	2	.....	358	361	3	.....
Village Service Fund	2,17,891	2,17,629	.....	262	1,89,675	1,95,240	5,565	.....
Process Service Fund, Revenue Department	44	103	59	.....	.....	4	4	.....
Irrigation Cess	.....	.....	.....	.....	.....	.....	.....	.....
Total	2,99,270	3,40,053	44,121	338	2,15,141	2,54,482	39,340	.....

3. With the exception of Road Fund, which is managed under different rules, the balance shown above against each fund corresponds with that shown in the Plus and Minus Memorandum for March 1869, sent to the Accountant General.

4. District Road Fund.—The receipts and charges under this head, as compared with the transactions of the previous year, are given below.

No. 3.—Comparative Abstract of Receipts under District Road Fund.

Items.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	31	68	37	.....
Tolls on Roads and Bridges	.....	.....	.....	.....
Road Cess from Ryots	64,598	86,213	21,615	.....
Surplus Pound Fund	.....	10,000	10,000	.....
Grass Rent	.....	.....	.....	.....
Rents and sale of Reeds	.....	.....	.....	.....
Sale of Manure	.....	.....	.....	.....
Fish Rent	.....	.....	.....	19
Avenue Clippings	23	4	.....	.....
Miscellaneous	16	132	116	.....
Total	64,668	96,417	31,768	19

No. 4.—Comparative Abstract of Charges under District Road Fund.

Items.		Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications	New Works.	11,500	62,000	13,227	.....	.....	13,227	6,677	.....
	Repairs	5,200	1,677	1,677	9,450	7,687	9,364	3,473	.....
Miscellaneous Improvements	New Works.	2,672	.....	.....	8,000	8,750	8,750	1,681	.....
	Repairs	561	.....	.....	.....	.....	.....	36	.....
Petty Establishment		.....	.....	50	.....	17	67	.....	50
Tools and Plant		.....	.....	2,850	.....	.....	2,111	2,111	.....
Contingent Charges		520	.....	.....	.....	.....	.....	520	.....
Advances made in the year		1,500	.....	.....	.....	8,610	8,610	8,110	.....
Cost of supervision by Department of Public Works, at 10 per cent.		1,541	.....	1,931	.....	.....	1,931	390	.....
Total		23,017	91,677	23,661	17,822	25,032	43,753	23,414	861

5. The demand of Road Cess is fixed for the Fusly year, and as ascertained up to the end of April 1869 amounts to Rupees 73,100-5-0, as detailed below—

	Rs.	A.	P.
On Inams	31,171	10	4
On Ryotwary	42,207	10	8
Total	73,400	5	0

This amount is less than the demand of the previous year by Rupees 14,687-1-10. The decrease, however, is only nominal, and is owing to the last year's demand, including assessments on account of the latter half of Fusly 1276, when the Act first came into operation.

6. The actual collections, however, amounted to Rupees 86,213-3-6, or only Rupees 3,787 less than the amount estimated in the Budget. This sum was levied in the following proportion:—

	Current. Rs.	A.	P.	Arrears. Rs.	A.	P.
Inam	12,701	1	11	29,917	14	8
Ryotwary	26,670	10	5	16,923	8	6
Total	39,371	12	4	46,841	7	2

which shows an increase of Rupees 21,545 above the revenue of the preceding year.

7. In the item of Pound Fund transferred also there was an increase of Rupees 10,000, which is due to the non-transfer of funds in the previous year for reasons stated in paragraph 7 of my last report.

8. The total amount available for expenditure during the year under report was Rupees 1,57,469-12-11, and the allotments made in the original and supplemental Budgets amounted to Rupees 1,10,742.

But I regret to observe that in regard to actual expenditure my anticipations were not realised. Deducting from the advances the sum spent was Rupees 33,859, which, though half as much again as the money expended in the previous year, was only Rupees 21-8-0 per cent. on the amount available, or Rupees 30-10-0 per cent. on the sanctioned allotment.

9. I am unable to give any satisfactory explanation for the tardy manner in which new works are executed by the Public Works Department. The sum spent by them was Rupees 23,661, including the cost of tools and superintendence. The estimates for the more important roads of Nandikotkur to Bairluty, and Gooty to Adoni, were sanctioned long ago, and yet the money spent was only Rupees 1,554 upon the former, and Rupees 4,062 upon the latter, though ample funds were provided for them in the Budget.

10. Several minor village roads below the canal of the Irrigation Company, which were left unfinished at the close of 1867-68, have been completed, and a few more roads of the same description undertaken.

11. The sum allotted for work under the Revenue Department was spent on repairs and road avenues. The repair of Montralkanama ghaut alone it was found impossible to carry out in consequence of the severity of hill fever which prevailed there during the year, and probably owing to the inability of the Revenue Department to do the work. A sum of Rupees 1,409 was paid for the clearance of jungle on the Nundikanama ghaut, but the work was done in the previous year—*Vide* Board's Proceedings, dated 12th September 1868, No. 6,534.

12. During the year under report the road from Gooty to Kurnool, which was hitherto an Imperial line, has been declared Local, and will be maintained from the Road Fund for the future.

13. Jungle Conservancy Fund.—The abstracts of receipts and charges required in Board's Proceedings, No. 5,258, dated 20th July 1868, are given below—

No. 5.—Comparative Abstract of Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	3,011	2,567	.....	444
Rent of Jungles	.....	.....	.....	.....
Sale of Trees	927	2,460	1,533	.....
Fees from Charcole burners	8	.....	.....	8
Recoveries of advances and unadjusted charges.	.....	880	880	.....
Miscellaneous receipts as shown in the column of Remarks.	.....	81	81	.....
Total	3,946	5,988	2,494	452

No. 6.—Comparative Abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	278	.....	...	6,000	1,320	1,320	1,042	...
Improvement and maintenance of do.	...	.....	...	2,000	708	708	708	...
Commission for the collections	...	.....	...	.....	.....	.....	...	...
Establishment for Avenues.	722	.....	...	2,000	525	525	...	197
Miscellaneous Charges ...	156	.....	...		108	108	...	48
Advances made in the year.	...	.....	...		500	500	500	...
Cost of supervision by Department of Public Works, at 10 per cent...	...	.....	...	.....	.....	.....	...	...
Total...	1,156	.....	...	10,000	3,161	3,161	2,250	245

14. The increase in the item of Sale of trees is due in some measure to the construction of Police huts at several stations for which trees were purchased, but the chief cause seems to have been that more attention is paid to the conservancy of jungles, and prevention of the irregular practice of cutting good trees under the cover of licenses issued for firewood and bamboos.

15. Several nurseries were established during this year for the supply of young plants throughout the district. A large sum (Rupees 1,320) was spent towards clearing jungles and sinking a well on the Nundikanama ghaut for the use of travellers, under the sanction of Government, dated 7th November 1868, No. 2,805.

16. At the end of the year the balance amounts to Rupees 10,066. Of this Rupees 4,500 is required to complete the well and choultry on the Nundikanama pass. The remainder I will endeavour to spend during the current year.

17. Pound Fund.—The following abstract shows the receipts and disbursements during the year:—

No. 7.—Comparative Abstract of Receipts under Pound Fund.

Items.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Sec. 12, Act III. of 1857	8,942	7,548	...	79
Sale of proceeds of do.	.....	1,315		
Recoveries of advances and unadjusted expenditure ...	.....	1	1	...
Miscellaneous receipts as shown in the column of Remarks.	1	3	2	...
Total...	8,943	8,867	4	79

No. 8.—Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	205	...	...	300	248	248	43	...
Charges for constructing and repairing Pounds	137	...	...	500	256	256	119	...
Miscellaneous Charges	227	...	...	...	19	19	...	208
Erroneous credit refunded	...	...	...	...	963	963	963	...
Amount transferred to District Road Fund	...	...	...	6,000	10,000	10,000	10,000	...
Cost of supervision by Department of Public Works, at 10 per cent.	...	...	...	...	...	...	...	...
Total...	569	...	...	6,800	11,485	11,486	11,125	208

18. The balance in the beginning of the year under report, was Rupees 12,565. Of this Rupees 10,000 was transferred to Road Fund, as proposed in paragraph 19 of my last report.

19. The item of Miscellaneous charges consists chiefly of the amount transferred under instructions from the Accountant General to Revenue deposits on account of sales of waste land, the proceeds of which were erroneously credited to this fund in the year 1865—*Vide* my letter to the Board, dated 29th September 1868, No. 336.

20. After necessary expenditure for establishment and construction of pounds, etc., the net balance available at the end of the year is Rupees 9,946-6-9. Of this I propose to transfer Rupees 8,000 to Road Fund.

21. Public Bungalow Fund.—The usual abstract is given below—

No. 9.—Comparative Abstract of Receipts under Public Bungalow Fund.

Items.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	338	357	19	.....
Sale proceeds of Furniture	.....	.....	.....	.....
Do. of Bungalows	80	160	80	.....
Grant-in-aid from Government	.....	.....	.....	.....
Recoveries of advances and unadjusted expenditure ...	.....	.....	.....	.....
Miscellaneous receipts shown in the column of Remarks.	.....	.....	.....	.....
Total...	418	517	99	.....

No. 10.—Comparative Abstract of Charges under Public Bungalow Fund

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment, etc	367	...	...	430	472	472	105	...

The increase in the item of Grant-in-aid from Government is only nominal, and is due to the inclusion of Rupees 80, the grant of 1867-68, omitted by oversight from the accounts of that year.

22. The large increase in the item of Miscellaneous charges was owing to the purchase of iron cots and crockery for the use of the bungalows.

23. Endowment Fund.—This requires no special remark.

No. 11.—Comparative Abstract of Receipts under Endowment Fund.

Items.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous receipts	360	361	1	...

No. 12.—Comparative Abstract of Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost of feeding indigent persons...	358	...	...	360	361	361	3	...

24. Village Service Fund.—The following abstract shows the receipts and charges:—

No. 13.—Comparative Abstract of Receipts under Village Service Fund.

Items.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Morah	.....	.....	.....	.....
Fee Cess under Act IV. of 1865	32,057	38,115	6,058	.....
Revenue of enfranchised Inams	1,85,834	1,79,472	.....	6,362
Miscellaneous receipts	.....	42	42	.....
Total...	2,17,891	2,17,629	6,100	6,362

No. 14.—Comparative Abstract of Charges under Village Service Fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	1,89,675	...	...	...	1,95,240	1,95,240	5,565	...

The demand for the year was Rupees 2,20,007-10-1. Of this Rupees 1,56,644-6-2 was collected before the end of the official year.

25. There is still a large balance available; but as the Government have sanctioned the employment of paid Taliaries I expect the amount will be gradually spent in the next few years.

Vide Government Order, No. 656, dated 20th April 1869.

26. Process Service Fund.—There is a balance of Rupees 143-6-3 at the end of the year; but the instructions conveyed in Board's Proceedings, dated 8th January 1869, No. 62, have been enforced, and I hope no funds will accrue under this head for the future.

Standing Order No. $\frac{277}{2}$.

Exd. J. Tulloch.

SYDAPET, 16th June 1869.

No. 195.

From E. G. R. FANE, Esq.,
Collector of Madras District,

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit, herewith, my Report on the operation of the Local Fund of this District for the past official year 1868-69, together with the requisite number of Statements of Receipts and Disbursements under the several heads of that fund.

No 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	... ...	82,138 9 11	82,138 9 11	2,181 1 1	78,438 2 11	80,619 4 0	1,519 5 11
Jungle Conservancy Fund	5,601 11 2	1,966 12 5	7,568 7 7	1,089 15 0	300 0 7	1,389 15 7	6,178 8 0
Nanul Grass Fund	45 0 0	... ...	45 0 0	... ...	... ...	... ...	45 0 0
Pound Fund ..	1,334 9 5	5,716 1 3	7,050 10 8	5,556 4 10	... ...	5,556 4 10	1,494 5 10
Public Bungalow Fund ...	1,254 14 1	814 10 7	2,069 8 8	623 12 5	... ...	623 12 5	1,445 12 3
Endowment Fund	192 3 11	22 12 0	214 15 11	69 0 0	... ...	69 0 0	145 15 11
Village Service Fund ...	1,[illegible]7 14 4	8,285 0 7	9,672 14 11	8,519 9 10	... ...	8,519 9 10	1,153 5 1
Process Service Fund in the Revenue Department	7,[illegible]53 0 4	4,522 12 7	11,875 12 11	4,485 6 5	... ...	4,485 6 5	7,390 6 6
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Cochrane's and Sadras Canal Fund	79,[illegible]54 3 2	32,147 14 6	1,11,802 1 8	2,432 0 9	1,08,560 10 6	1,10,992 11 3	809 6 5
Total...	96,[illegible]23 8 5	1,35,614 9 10	2,32,438 2 3	24,957 2 4	1,87,338 14 0	2,12,256 0 4	20,182 1 11

No. 2.—Comparative Abstract of the Receipts and Charges under several Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund ...	34,753	82,139	47,386	...	45,890	80,619	34,729	...
Jungle Conservancy Fund	1,966	1,967	1	...	1,111	1,390	279	...
Nanul Grass Fund... ...	45	.....	...	45	.....	.....	.....	...
Pound Fund	4,903	5,716	813	...	5,210	5,556	316	...
Public Bungalow Fund.	717	814	97	...	511	621	83	...
Endowment Fund	143	23	...	120	69	69	.....	...
Village Service Fund ..	12,312	8,285	...	4,027	11,821	8,520	.....	3,301
Process Service Fund in the Revenue Department...	5,210	4,523	....	687	5,023	4,485	.....	538
Irrigation Cess	.....	.....	...	...	.....	.....	.....	...
Cochrane's and Sadras Canal Fund	46,179	32,148	...	14,031	26,826	1,10,993	84,167	...
Total...	1,06,228	1,35,615	48,297	18,910	96,521	2,12,256	1,19,574	3,839
Net Increase...	.....	.....	29,387	...	.....	.....	1,15,735	...

District Road Fund.

No. 3.—Comparative Abstract of the Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	29	7	.....	22
Road Cess	30,242	73,250	43,008	.....
Surplus Pound Fund	2,000	2,500	500	.....
Fish Rents...	871	1,314	410	.....
Avenue Clippings	87	205	118	.....
Contribution in aid of Works	200	150	.....	50
Recoveries of advances of the current year ..	.....	32	32	.....
Do. do. of the past year	.....	452	452	.....
Do. do. of adjusted expenditure.	.....	2,819	2,819	.....
Miscellaneous receipts	1,321	1,410	89	.....
Total	34,753	82,139	47,458	72
Net Increase...	.....	.....	47,386	.....

No. 4.—Comparative Abstract of the Charges under District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. New Works.	38,448	...	50,133	...	...	50,133	11,685	.....
Communications. Repairs ...	4,745	...	13,546	...	...	13,546	8,801	.....
Miscellaneous Public Improvements. New works.	..	...	...	...	...	...	..	.....
Miscellaneous Public Improvements. Repairs ...	1,768	..	421	...	1,857	2,278	510	.....
Petty Establishment	375	...	4,170	...	177	4,347	3,972	.....
Contingent charges...	17	...	...	...	17	17	...	.....
Advances in the current year...	...	..	2,721	...	130	2,851	2,851	.....
Cost of supervision by the Public Works Department, at 10 per cent.	537	...	4,004	...	...	4,004	3,467	.....
Excess expenditure incurred by the Public Works Department in 1867-68...	..	...	3,443	...	...	3,443	3,443	.....
Total...	45,890	...	78,438	...	2,181	80,619	34,729	.....

2. There was no balance at the beginning of the year, the expenditure of the previous year having exceeded the available income by Rupees 3,443. The total amount available for expenditure was, therefore, Rupees 82,138-9-11, the actual receipts of the year. It will be observed from the Abstract No. 3 that the receipts are in excess of those of the previous year by Rupees 47,386. This is chiefly owing to the collection, for the first time, this year of the Road Cess upon all the permanently settled estates. It will be seen also that there is an increase under the several Recoordinate heads of the fund. but the causes for the increase are fully explained in Enclosure A statement No. 1, accompanying this report.

3. The increase of Rupees 34,729 in the total expenditure of this year over that of the preceding year was owing to the following reasons:—The increase of Rupees 11,685 on new works is due to Rupees 10,014, being the amount of the unexpended balance of 1867-68 having been correctly expended during the present year, and to Rupees 1,210-2-4 expended by the officer in charge of No. 4 Range in 1867-68 being adjusted in the accounts of the present year.

4. The increase of Rupees 8,801, under the head of Repairs, was due to 16 roads having been brought this year, for the first time, on the list of Maintenance grants.

5. The item of Rupees 3,443-2-8, which is entered as an increase over the previous year, is due to that amount having been adjusted this year, with reference to the Proceedings of the Board, No. 6,003, dated 20th August 1868, but expended in the previous year.

6. The increase of Rupees 510, under the head of Miscellaneous Public Improvements, is owing to a sum of Rupees 400 having been spent in the removal of certain prickly-pear bushes in the talook of Conjeveram, and also to the increase in the charges for the maintenance of avenues.

	Rs	A.	P.
Pay of the Local Fund Writer in the Collector's office	161	13	5
Pay of the Establishment entertained in the Board's office	12	0	0
Petty Establishment of the Public Works Department for 1867-68	1,116	18	3
Do. do. 1868-69	3,053	14	2
Total...	4,346	8	10
Deduct the expenditure of the last year on account of Petty Establishment of the Public Works Department for 1866-67 ...	374	9	1
Increase...	3,971	159	

7. The large increase under Petty Establishment is particularised in the margin.

8. The increase of Rupees 2,851-9-9, under the head of Advances, is rather nominal than real. The actual amount advanced was only Rupees 130, the remainder having been an outlay on certain unauthorised works, executed by the officers of the Public Works Department, entered under Advances only, until a satisfactory explanation was obtained from that department.

9. The increase of Rupees 3,407 in the cost of Public Works supervision can only be explained by the Public Works Department. This increase is due for 1867-68, and the charge for 1868-69 has not yet been adjusted. It is, however, the only item in the whole Local Fund that remains unadjusted.

JUNGLE CONSERVANCY FUND.

No. 3.—Comparative Abstract of the Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	985	114	.....	871
Rent of Jungles	.....	1,023	1,023	.....
Sale of Trees	845	644	.....	201
Fees from Charcoal burners...	71	.....	.....	71
Recoveries of advances and unadjusted charges.	.....	110	110	.....
Miscellaneous receipts	65	76	11	.....
Total...	1,966	1,967	1,144	1,143
Net Increase ..	.....	.....	1	.....

No. 4.—Comparative Abstract of the Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	...	.....	100	.....	52	152	152	...
Improvement and maintenance of do.	808	.....	...	.....	735	735	...	73
Establishment for Avenues, etc.	176	.....	...	.....	237	237	61	...
Miscellaneous charges	127	.....	...	... ...	31	31	...	96
Advances made in the year ...	....	.....	200	.....	35	235	235	...
Total...	1,111	.....	300	.....	1,030	1,390	448	169
Net Increase...	...	.....	...	.....	...	...	279	...

10. The increased expenditure of Rupees 279 from this source was on account of certain advances made for planting avenues along the road from the Railway station to the town of Trivellore, and near the Talook Cutcherry at that place.

NANUL GRASS FUND.

No. 3.—Comparative Abstract of the Receipts under Nanul Grass Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul	45	.....	.....	45

No. 4.—Comparative Abstract of the Charges under Nanul Grass Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	...	...	...	.....	...	...	...	...

11. This calls for no special remark.

POUND FUND.

No. 3.—Comparative Abstract of the Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.
Fees levied on stray Cattle under Section 12, Act No. III. of 1857	4,594	5,243	649	.....
Sale proceeds of do. under do. do. ...	309	468	159	.....
Recoveries of advances and unadjusted expenditure	.....	5	5	.....
Total...	4,903	5,716	813	.....

No. 4.—Comparative Abstract of the Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure	Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	2,975	...	...	...	2,894	2,894	...	81
Charges for constructing and repairing Pounds	134	...	...	...	28	28	...	106
Miscellaneous charges	71	...	...	...	94	94	23	...
Amount transferred to the District Road Fund	2,000	...	...	...	2,500	2,500	500	...
Advances made in the year	...	...	...	...	40	40	40	...
Total...	5,240	...	...	...	5,556	5,556	563	247
Net Increase...	....	...	...	...	...	...	316	...

12. The increase of Rupees 813 in the receipts under this head may be said to be due to the efficient manner in which the Assistant Collector Mr. Jones, who had charge of the pound looked after them. The increased charge of Rupees 316 is attributable to a larger amount having been transferred from this head to the District Road Fund.

PUBLIC BUNGALOW FUND.

No. 3.—Comparative Abstract of the Receipts under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from Travellers	291	390	99	...
Grant-in-aid from Government...	424	420	...	4
Miscellaneous receipts	2	4	2	...
Total...	717	814	101	4
Net Increase...	...	...	97	...

No. 4.—Comparative Abstract of the Charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment...	306	...	...	...	306	306	...	...
Batta to pensioned Sepoys...	235	...	...	...	235	235	...	...
Miscellaneous charges...	...	...	...	...	83	83	83	...
Total...	541	...	...	...	624	624	83	...

13. The increase of Rupees 97 and 83 in the receipts and charges respectively is due to the increased number of travellers during the year, and the freight paid for iron cots received from England.

ENDOWMENT FUND.

No. 3.—Comparative Abstract of the Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Revenue derived from Inams, &c...	143	23	...	120
Total...	143	23	...	120

No. 4.—Comparative Abstract of the Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment...	63	...	...	...	63	63	...	...
Miscellaneous charges... ...	6	...	...	...	6	6	...	...
Total...	69	...	...	...	69	69	...	...

14. The decrease of Rupees 120 under this head is owing to the adverse character of the season.

VILLAGE SERVICE FUND.

No. 3.—Comparative Abstract of the Receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collections of Merahs...	12,312	8,285	...	4,027
Total...	12,312	8,285	...	4,027

No. 4.—Comparative Abstract of the Charges under Village Service Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers...	11,821	...	...	...	8,503	8,503	...	3,318
Miscellaneous charges...	...	...	...	...	17	17	17	...
Total...	11,821	...	...	...	8,520	8,520	17	3,318
Net Decrease... ...	...	...	...	...	...	...	...	3,301

15. The receipts and charges are by Rupees 4,027 and 3,301, respectively, less than those of the preceding year. This is owing to the decrease in the cultivation.

PROCESS SERVICE FUND.

No. 3.—Comparative Abstract of the Receipts under Process Service Fund, Revenue Department.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees realized from Revenue defaulters under the Madras Act II. of 1864.....	5,210	4,523	.....	687
Total...	5,210	4,523	... ..	687

No. 4.—Comparative Abstract of the Charges under Process Service Fund, Revenue Department.

Items.	Expenditure of last year.	CURRENT YEAR'S EXPENDITURE.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Batta to Peons and Ameens...	5,023	...	...	...	4,485	4,485	...	53
Total...	5,023	...	...	...	4,485	4,485	...	53

16. The decrease of Rupees 687 and 538 in the receipts and charges respectively is owing to no charge having been made for process service this year, according to the Order of the Board of Revenue, dated 8th January 1869, No. 62.

COCHRANE'S AND SADRAS CANAL FUND.

No. 3.—Comparative Abstract of the Receipts under Cochrane's and Sadras Canal Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Toll collected for navigating Cochrane's and Sadras Canals...	45,917	32,148	.....	13,769
Miscellaneous receipts...	262	.....	.....	262
				120
Total.....	46,179	32,148	.....	14,031

No. 4.—Comparative Abstract of the Charges under Cochrane's and Sadras Canal Fund.

Items.	Expenditure of last year.	CURRENT YEAR'S EXPENDITURE.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Construction and repair of Canals.	24,171	...	1,04,315	...	...	1,04,315	80,144	...
Establishment...	2,626	...	2,046	...	2,400	4,446	1,820	...
Miscellaneous charges...	29	...	2,200	...	32	2,232	2,203	...
Total.....	26,826	...	1,08,561	...	2,432	1,10,993	84,167	...

17. The receipts from this fund are by Rupees 14,031 less than those of last year, while there is an increase of Rupees 84,167 under the head of Charges. The decrease is owing to the deficiency of water in the canal, and the consequent falling off in the number of boats navigating it The large increase in the charges is owing to a moiety of the cost of the East Coast Canal Establishment having been paid from this fund—vide Board's Proceedings, No 2,792, dated 26th April 1869—and to a sum of Rupees 1,775, the cost of Public Works supervision for 1867-68, having been only adjusted during he present year, and also to a large amount having been laid out on the extension of the Northern Canal under orders of the Board of Revenue, dated 16th January 1869, No. 277.

Exd. J. Tulloch.

From J. D. ROBINSON, Esq.,
Collector of North Arcot,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honour to report on Local Fund operations during the official year 1868-69, and to submit, in the forms circulated with the Proceedings of the Board, dated 20th July 1868, No. 5,258, four statements, with enclosures A, B, and C, to No. 1, particularizing the transactions under the several items of the Fund.

2. *Receipts and Charges.*—The following abstract statement shows the receipts and charges pertaining to these several items:—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By the Revenue Department.	By the Public Works Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
District Road Fund	16,407 9 5	1,18,681 4 3	1,35,088 13 8	16,100 14 1	1,12,305 8 2	1,28,406 6 3	6,682 7 5
Jungle Conservancy Fund	3,261 6 2	11,421 8 3	14,682 14 5	12,517 14 2	.....	12,517 14 2	2,165 0 3
Nanul Grass Fund	.....	.....	.....	.....	.....	.....	.....
Pound Fund	7,688 10 9	6,303 4 5	13,991 15 2	3,206 10 6	.....	3,206 10 6	10,785 4 8
Public Bungalow Fund	2,431 1 0	413 14 3	2,844 15 3	1,241 14 6	.....	1,241 14 6	1,603 0 9
Endowment Fund	10,134 15 0	10,922 8 5	21,057 7 5	20,731 15 2	.....	20,731 15 2	325 8 3
Village Service Fund	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department	6,916 14 11	9,070 12 11	15,987 11 10	8,631 3 6	.....	8,631 3 6	7,356 8 4
Irrigation Cess	.....	.....	.....	.....	.....	.....	.....
Total	46,840 9 3	1,56,813 4 6	2,03,653 13 9	62,430 7 11	1,12,305 8 2	1,74,736 0 1	28,917 13 8

3. In the subjoined abstract are compared the receipts and charges under the several Funds for 1867-68 and 1868-69 :—

Funds.	Receipts.				Charges.			
	1867-68.	1868-69.	Increase.	Decrease.	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund... ...	65,554	1,18,681	53,127	.....	76,962	1,28,406	51,441	.....
Jungle Conservancy Fund	23,293	11,422	.....	11,871	20,031	12,518	.....	7,513
Nanul Grass Fund... ...	.....	.....	.....	.....	.....	.....	.....	.....
Pound Fund	7,022	6,303	.....	719	3,166	3,207	41	.....
Public Bungalow Fund...	697	414	.....	283	1,663	1,242	.....	421
Endowment Fund	11,913	10,922	.....	991	12,274	20,732	8,458	.....
Village Service Fund ...	.....	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department	13,119	9,071	.....	4,048	11,065	8,631	.....	2,434
Irrigation Cess	.....	.....	.....	.....	.....	.....	.....	.....
Total...	1,21,598	1,56,813	53,127	17,912	1,25,161	1,74,736	59,940	10,368

4. *District Road Fund Receipts.*—The receipts under District Road Fund during the past and preceding year are exhibited in the following abstract :—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	.....	.....	.....	.....
Tolls on Roads and Bridges	.....	.....	.....	.....
Road Cess	54,133	1,02,197	48,064	.....
Surplus Pound Fund...	.....	.....	.....	.....
Grass Rent...	26	508	482	.....
Rent and sale of Reeds	11	.....	.....	.....
Rent and sale of Manure	10	.....	.....	.....
Fish Rent	5,878	6,802	924	.....
Avenue Clippings	26	2	.....	24
Contribution in aid of Public Works	2,552	4,699	2,147	.....
Sale of materials already charged in the bills for works	.....	.....	.....	.....
Recoveries of Advances of the current year ...	1,317	2,332	1,015	.....
Do. do. of the past year...	1,550	195	.....	1,355
Do. do. made for Imperial works.	41	.....	.....	41
Do. of unadjusted charges in cash... ...	.....	1,865	1,865	.....
Do. of adjusted expenditure	.....	.....	.....	.....
Miscellaneous Receipts	8	81	73	.....
Total...	65,555	1,18,681	54,570	1,414
Net...	.....	.....	53,126	.....

5. The increase of Rupees 48,064 under "Road Cess," is attributable to the arrears of the cess due for the previous year by the Zemindars, Poligars, and other Inamdars having been realised during the year under report.

6. The increase of Rupees 482 in "Grass Rent" is made up of arrears due on the grass farm rented within the fort of Vellore, which were collected in the year under report.

7. The increase in "Fish Rents," Rupees 924, is accounted for by the fact that the tanks were low, and being easily fishable fetched higher rents.

8. The increase of Rupees 2,147 under "Contribution in aid of Public Works" is due to the liberality of the Mahant of the Tirupathy pagoda, who gave during the year Rupees 2,000 for the improvement of the town, and Rupees 1,000 towards the construction of the Mangapuram road leading to "the Hill," having already in the previous year contributed Rupees 1,000 towards the former object.

9. Under "Recoveries of advances of the current year," the increase of Rupees 1,015 is due to recoveries having been effected more promptly than in the previous year.

10. In 1866-67 a sum of Rupees 1,550 was advanced to the Public Works Department on account of the road from Tirupathy to Trichanoor, and from this latter place to the Poody Railway Station. This amount was recovered in 1867-68, and as there were no such recoveries in 1868-69, there appears a decrease of Rupees 1,355 under "Recoveries of advances of past year."

11. The increase of Rupees 1,865 under "Recoveries of unadjusted charges in cash," is almost wholly made up of a portion of the expenditure of past years which was recovered during the year, no such adjustments having been effected in that preceding it.

12. The trifling increase of Rupees 73 under "Miscellaneous Receipts" is owing to certain sums wrongly credited to the heads of Road Fund specified in the margin having been transferred to "Miscellaneous Receipts."

Recoveries of advances of the current year.
Do. do. of past year.
Do. do. of unadjusted charges.

13. *District Road Fund Charges.*—The charges under District Road Fund are given below in comparison with the expenditure of the preceding year :—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Department Public Works. Allotment as finally sanctioned.	By the Department Public Works. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communication... ... ... {New works...	52,384	39,400	48,571	...	...	48,571	...	3,813
{Repairs...	21,069	58,269	53,208	5,750	4,393	57,601	36,532	...
Miscellaneous Public Improvements. {New works...	6,358	...	...	...	1,089	1,089	...	5,269
{Repairs...	87	...	3,451	1,080	3,829	3,829	3,742	...
Petty Establishment...	2,452	...	1,618	...	724	4,175	1,723	...
Tools and Plants...	...	...	...	...	129	1,747	1,747	...
Contingent Charges...	7,451	...	...	...	3,496	3,496	...	3,958
Compensation for lands taken up for roads.....	135	...	...	...	...	...	...	135
Advances in the current year.....	2,312	...	10,265	...	2,441	10,265	3,881	...
Cost of supervision by Department Public Works at ten per cent.....	6,381	9,000	42,185	...	...	42,185	21,676	...
A portion of the expenditure by the Department Public Works in last year.....	20,515	...	...	...	...	...	...	13,175
Total...	1,19,147	...	1,59,298	...	16,101	1,75,399	69,427	...
Deduct not debited in the Treasury account for past year out of the amount expended by Public Works Department.....	42,185	...	46,993	...	...	46,993	4,808	...
Net expenditure...	76,962	...	1,12,305	...	16,101	1,28,406	64,619	13,175
Net...	.....	.....	.....	.....	.....	.....	51,444	.....

14. The decrease of Rupees 3,813 under "Communication, New Works," is principally due to the circumstance that provision had to be made from the year's income for some new works undertaken in 1867-68.

15. The increase of Rupees 36,532 under Communication, Repairs, is consequent on the transfer to the list of District Roads of certain Imperial lines under the Orders of Government noted in the margin for which heavy maintenance allotments have had to be provided.

Dated

16. In 1867-68 a large outlay was made for the improvement of the supply of drinking water throughout the district, for the further development of the experimental Casuarina plantation at Kempurajapuram, since transferred to the Forest Department, and for certain sanitary measures in the towns of Chittoor, Palmanair, and Tirupathy. In the year under review, no expenditure on new works of this class was incurred from Local Funds. Hence the decrease of Rupees 5,269 shown under item "Miscellaneous Public Improvements, New Works."

17. The increase of Rupees 3,742 under "Miscellaneous Public Improvements, Repairs," is made up of the cost of repairing certain wells, roads, etc., in and around the towns of Chittoor, Tirupathy, and Palmanair, which do not find place in the previous year's accounts.

18. The increase of Rupees 1,723 under "Petty establishment" is occasioned by the larger establishment of this kind now entertained by the Public Works Department on Local Fund works under the Orders of Government noted in the margin

Dated

19. The increase of Rupees 1,747 under "Tools and Plants" is the value of implements purchased by the Public Works Department for Local Fund operations, and by the Revenue Department for the use of the convicts employed on the roads in the town of Chittoor. No such expenditure was incurred in the previous year.

20. In the contingent charges of 1867-68 are included two large items, one of Rupees 6,000 transferred from this Fund to the Jungle Conservancy Fund, and the other of Rupees 1,200 for lithographing 100 copies of the District Map. In the year now reviewed, no such charge was incurred. Hence the decrease of Rupees 3,958 under "Contingent charges."

21. In the "Cost of supervision by the Public Works Department," there is an increase of Rupees 3,884 on the charges for the previous year.

22. Of the Rupees 1,06,172-3-8 expended on "Communications" Rupees 93,210-12-10 were spent on road formation, and Rupees 12,961-6-10 in the construction of bridges and tunnels.

23. Of the amount spent on Miscellaneous Public Improvements, Rupees 3,384-6-6 were laid out in *quasi*-Municipal improvements, Rupees 61-4-0 on the repair of an old pond in Groemspett, a suburb of Chittoor, Rupees 88-12-8 in payment of compensation for land taken up for the road from Chittoor to Gudiathum, Rupees 8-1-3 in adjustment of an advance made in 1862-63 for bursting unserviceable cannon, and Rupees 1,375-11-0 in laying out an encamping ground for pilgrims at Tirupathy under the instructions noted in the margin.

G. O., dated

24. The total expenditure from the District Road Fund during the year was thus Rupees 1,75,399-8-9. From this, however, must be deducted Rupees 46,993-2-6, being the amount spent by the Public Works Department during the year but not debited in the Treasury Accounts. The net expenditure which corresponds with the Treasury Account is, therefore, Rupees 1,28,406-6-3. In this is included a sum of Rupees 42,185-6-0, being the amount expended by the Public Works Department in 1867-68, but not debited in the Treasury Accounts of that year.

25. The requisite details of expenditure incurred in 1867-68, of which this sum of Rupees 42,185-6-0 forms part, have been already furnished in Statement No. 2 which accompanied the Local Fund report for that year, and need not, therefore, be re-placed before the Board.

26. *Explanation of difference between March Statement and Annual Statement No. 1, under District Road Fund.*—Having shown the receipts and charges pertaining to the District Road Fund, and explained the fluctuations in the several items composing that Fund, I have now to account for the difference observable between the amount entered against the items noted in the margin in the Local Fund returns for March, and that shown against the same items in Statement No. 1, which accompanies this report.

RECEIPTS.
1. Contribution in aid of Public Works.
2. Recoveries of advances of the current year.
3. Do. of advances of the past year.
4. Do. of unadjusted charges in cash.
5. Miscellaneous Receipts.

EXPENDITURE.
All items.

27. As regards the first item, the amount entered in enclosure A. of the March Statement viz., Rupees 4,720-5-7, exceeds that entered in the accompanying Statement No. 1 by Rupees 30-11-1. This difference is made up of two items of Rupees 25 and Rupees 5-11-1 which were at first erroneously included in "Contributions in aid of Public Works," but have now been transferred to the head to which they properly belong, namely, "Recoveries of unadjusted charges in cash."

28. In the second item the amount entered in enclosure A. of the March Statement is Rupees 2,332-4-4. The difference is Annas 2 and Pies 9, and is the amount recovered in excess of the advanced in April and May 1868 for the road from Palmanair to the Mysore frontier, namely Rupees 278-8-11, whereas the amount recovered in February 1869 was Rupees 278-11-8. This excess has now been transferred from "Recoveries of advances of the current year" to "Miscellaneous receipts," and will eventually be adjusted under proper head of account.

29. The amount of "Recoveries of advances of the past year" is entered in enclosure A. of the March Statement as Rupees 262-1-2, which exceeds the correct figure by Rupees 60-15-3. Of this amount Rupees 51-15-3 were credited by the talook authorities to "Recoveries of advances of past years" as recovered from an advance for a work for which no advance had been made, and have, therefore, now been transferred to "Miscellaneous Receipts" for eventual adjustment under the proper head of account. The remaining Rupees 15 relate to an unadjusted charge, and this amount has now been transferred to that Fund.

30. The amount entered in enclosure A. of the March Statement under the head of "Recoveries of unadjusted charges in cash" is Rupees 37-14-0. Of this, Rupees 27-14-0 do not pertain to the District Road Fund, and the amount has now been transferred to "Miscellaneous Receipts" for eventual adjustment. To the balance, Rupees 10, have been added Rupees 30-11-1 and Rupees 15, the items referred to in paragraphs 27 and 29, and Rupees 1,800-10-11 and Rupees 8-12-0 being sums expended by the Public Works and Revenue Departments respectively, during 1867-68 on the roads from Kuppam to Kuppam Railway Station and from Byreddipalli to Kygal River and recovered in December 1868. These two latter items were, under the instructions conveyed in the Accountant-General's letters, dated 3rd and 11th December 1868, Nos. 4,949 and 5,077, credited to the District Road Fund. They were entered in the Plus and Minus Memorandum but omitted in the monthly Local Fund Returns. These items have, therefore, now been included under "Recoveries of unadjusted charges in cash," and the entry under this head in Statement No. 1 consequently exceeds the amount entered in the March Statement by Rupees 1,827-4-2.

31. The amount entered in the Local Fund Statement for March is only 1 Rupee under "Miscellaneous Receipts," while the figure under the same item in Statement No. 1 is Rupees 8. The cause of this difference is that the three items of Rupees 0-2-9, 51-15-3, and 27-14-0 referred to in paragraphs 28, 29, and 30 have now been included under this head for the reasons explained there.

32. The amount of "Recoveries of advances in cash" or by adjustment is entered in column 3 of the March Statement as Rupees 2,594-5-6. In column 7 of enclosure B. of the accompanying Annual Statement No. 1, the amount of such recoveries is given as Rupees 2,527-3-6. The difference, Rupees 67-2-0, is made up of the item Rupee 0-2-9 referred to in paragraph 28, of items Rupees 51-15-3 and Rupees 15 spoken of in paragraph 29.

33. The item of Rupees 830-11-8 entered in column 8 of enclosure D of the March Statement as the balance of advance remaining to be recovered falls short of the correct amount as entered in column 8 of enclosure B. of Annual Statement No. 1, by Rupees 33-5-3. The cause of this difference is this:—The items Rupees 0-2-9 and 51-15-3 referred to in paragraphs 28 and 29 were, for the reasons given in those paragraphs, struck off from the "Recoveries of advances" and added to the balance of advances to be recovered. The sum of Rupees 8-1-3 recovered in adjustment of a charge incurred in 1862-63 on account of bursting unserviceable cannon, and by mistake included in the item of "Recoveries of advances" has now been deducted from that head and added to the balance of advances to be recovered. The sum of Rupees 27-14-0 referred to in paragraph 30 was by mistake not only entered under "Recoveries of unadjusted charges" but was also included under "Recoveries of advances" in enclosure D. This item has now been deducted from that head and added to the balance of advance remaining to be recovered. Thus, Rupees 88-1-3 have had to be added to the balance shown in column 8 of enclosure B. of the Annual Statement No. 1. A sum of Rupees 51-12-0 expended in the repair of a pond at Groenspett was by mistake included under the head of Advances. This has now been deducted from the amount of balance remaining to be recovered and included in expenditure. Thus the difference between these two amounts is Rupees 33-5-3, as given in the opening of this paragraph.

34. Of the balance remaining to be recovered, viz., Rupees 864-0-11, Rupees 755-11-5 appertain to 1867-68 and Rupees 108-5-6 to 1868-69. The particulars of the balance are given in enclosure A to Statement No. 1. Measures will be taken to recover the outstanding balance as soon as possible.

35. Of the balance of unadjusted charges at the end of the year shown in enclosure C, Rupees 32,465-6-10 appertain to 1867-68 and 1868-69. The remaining amount of Rupees 731-0-9 is made up of the following items:—

	Rs.	A.	P.
Balance to be refunded by Department Public Works on account of money overdrawn by them from 1 per cent. Income-tax Fund works in 1862-63	670	12	6
Balance of cash in the hands of Tahsildar.....	0	4	3
Amount advanced for marking out the new Railway Petta at Ranigunta (Tirupathy station).....	50	0	0
Amount advanced for supply of white clay to Doctor Hunter at Madras.....	10	0	0
Total...	731	0	9

The first item relates to the sum of Rupees 1,079-4-11 referred to in paragraph 11 of the Local Fund Report for 1865-66. A portion of the amount, viz., Rupees 408-8-5 was refunded by the Department Public Works during 1866-67 as noticed in paragraph 16 of the Local Fund Report for 1866-67. No further refunds have been made by that Department, and the amount will be adjusted in communication with the Accountant-General. The second, viz., Rupees 0-4-3 is in cash with the Tahsildar and will be adjusted shortly. The third item will very shortly be adjusted from the sale proceeds of the building plots at Ranigunta very recently sold. With reference to the last item, Dr. Hunter has been written to, but no reply has yet been received. His attention has this day been recalled to the subject.

36. In every item of expenditure Statement No. 1 will be found to differ materially from March Statement. In the latter the total expenditure by the Revenue Department is as shown in the Treasury Account, whereas the expenditure by the Public Works Department has been taken as found in the Progress Reports furnished by the Range Officers. Having reason to doubt the accuracy of the expenditure as returned in the Progress Reports, I asked the Controller of Public Works Accounts to furnish me with a Statement showing the net expenditure incurred by the Range Officers on each Local Fund work undertaken by them, and the other charges incurred by the Public Works Department under the different heads of the District Road Fund, information which the Progress Reports do not pretend to give. This statement was received in due course, and the expenditure shown in my Statement No. 1 under the several heads of the District Road Fund corresponds with the amount as it stands in that statement plus the expenditure incurred by the Revenue Department.

37. *Explanation of an expenditure exhibited under District Road Fund but which does not appertain to that Fund.*—The "Contingent charges" during the year amount to Rupees 3,405-13-6, and are given in detail in Statement No. 2. Among these particulars is an item of Rupees 261-11-1 which I must here explain as it does not appertain to the District Road Fund. In 1866-67, a certain allotment from the special fund of that year was placed in deposit for the payment of some relief works then carried out. By some mistake Rupees 261-11-1 of the allotment so placed in deposit was credited to the District Road Fund and disbursed during the year under report to the parties to whom it was due. As this was not a legitimate charge against the District Road Fund, the amount was not entered under the head of new works or repairs but included with contingent charges.

38. *Jungle Conservancy Fund Receipts.*—In the following abstract are compared the receipts under Jungle Conservancy Fund with those of the preceding year:—

	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos.....	13,324	8,646	...	4,678
Rent of Jungles.....	...	...	...	...
Sale of Trees.....	2,556	2,220	...	336
Fees from Charcoal burners.....	371	121	...	250
Recoveries of advances and unadjusted charges	...	...	...	...
Miscellaneous Receipts.....	7,039	431	...	6,608
	23,293	11,121	...	11,872

39. The decrease under the first three items is for the most part due to the transfer of the Vellore jungles to the Forest Department under the orders of Government dated.

40. A sum of Rupees 6,000 was, as already noticed in paragraph 20, transferred to this Fund from the District Road Fund in 1867-68, and Rupees 709 odd were contributed to the Fund by the inhabitants of Chendragherry in that year. No such transfer was made nor contribution received during the year under report. Hence the decrease under "Miscellaneous Receipts."

41. *Jungle Conservancy Fund Charges.*—The following comparative abstract exhibits the charges under Jungle Conservancy Fund:—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Public Works Department. Allotment as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes.....	18,402	...	...	9,000	10,873	10,873	...	7,529
Improvement and maintenance of do.								
Commission on Collections.	1,629	...	...		1,442	1,442	...	187
Establishment for Avenues, etc.....	...	...	...	...	...	...	...	...
Miscellaneous charges.....	...	...	...	...	202	202	202	...
Advances made in the year.....	...	...	...	...	...	...	...	...
Cost of supervision by Public Works Department, at 10 per cent....	...	...	...	...	...	...	...	...
Total...	20,031	...	...	9,000	12,517	12,517	202	7,716

42. The decrease under the first item is ascribable to a reduction in establishment consequent on some of the avenues having become so far established as no longer to require constant attention.

43. The decrease under "Commission on collections" is owing to the receipts under this Fund having fallen during the year.

44. The sum of Rupees 202 shown as an increase under "Miscellaneous charges" was expended in the purchase of two water carts and other articles required for the conservancy of avenues during the hot season. In 1867-68, these charges amounted to Rupees 376-4-11, but were erroneously included in the item "Formation of plantations, etc."

45. Of the item of Rupees 12,517 spent under this Fund, Rupees 10,873 were laid out in the proportions shown in the margin, in the improvement and maintenance of avenues of the People's Park at Tirupathy and of the several nursery gardens, topes, and plantations throughout the district. No fresh avenues or plantations were formed during the year. Of the balance, Rupees 1,442 were paid as commission for the collection of this Fund, and Rupees 202 were, as already stated, spent in the purchase of plant and other articles.

	Rs.	A.	P.
Avenues	9,524	12	2
People's Park at Tirupathy...	691	10	11
Nursery garden	512	13	4
Topes and plantations...	243	11	7
	10,873	0	0

46. *Pound Fund Receipts.*—Subjoined is a comparative abstract giving the receipts under Pound Fund:—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines realized on stray cattle under Section 12 Act III. of 1857.....	6,176	5,559	...	617
Sale proceeds of ditto under do. do.....	805	670	...	135
Recoveries of advances and unadjusted expenditure.....	... 41	... 74	... 33	... ...
Miscellaneous receipts.....	7,022	6,303	33	752

47. *Pound Fund Charges.*—Subjoined is a comparative abstract of the charges under Pound Fund:—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Public Works Department. Allotment as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds...	2,922	...	...	6,900	2,932	2,932	10	...
Charges for constructing and repairing pounds...	123	...	...		154	154	31	...
Miscellaneous charges... ...	121	...	...		121	121	...	...
Amount transferred to District Road Fund....	...	...	...	...	...	...	...	...
Advances made in the year.....	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department at 10 per cent.....	...	...	...	...	...	...	...	...
	3,166	...	...	6,900	3,207	3,207	41	...

48. *Public Bungalow Fund Receipts.*—The receipts under Public Bungalow Fund are shown below, and call for no remark :—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers.....	45	74	29	...
Sale proceeds of Furniture...	...	...	...	...
Do. do. of Bungalows...	316	...	...	316
Grant-in-aid from Government...	336	340	4	...
Recoveries from advance and unadjusted expenditure..	...	...	...	...
Miscellaneous receipts...	...	...	...	...
Total...	697	414	33	316

49. *Public Bungalow Fund Charges.*—The expenditure under the same head is compared below with that of the preceding year :—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Department of Public Works. Allotments as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotments as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	48	...	...		18	18	...	...
Batta to pensioned Sepoys ...	67	...	...		67	67	...	...
Purchase and repair of Furniture.....	...	...	...	160	80	80	80	...
Miscellaneous Charges...	1,548	...	...		1,047	1,047	...	501
Advances in the current year.....	...	...	...	...	...	...	...	...
Cost of supervision by the Department Public Works, at 10 per cent.	...	...	...	...	...	...	...	...
Total...	1,663	...	...	160	1,212	1,212	80	501

50. The sum of Rupees 80 shown as an increase under "Purchase and repair of furniture" is the cost and proportionate charges for two iron cots supplied for the use of the Travellers' Bungalows at Chittoor and Palmanair.

51. In 1867-68 a sum of Rupees 1,548 was remitted from this Fund to the Malabar District. In the year under report, Rupees 1,000 only were transferred to that district from this Fund under the Board's instructions noted in the margin. This accounts for the decrease.

Board's Proceedings dated 25th July 1868, No. 1,331.

52. *Endowment Fund Receipts.*—The receipts under Endowment Fund are shown below in comparison with those of the preceding year :—

Items.	1867-68.	1868-69.	Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government..... ...	10,923	10,923	...	...
Revenue derived from Inams, etc.....	...	...	...	...
Recoveries of advances and unadjusted charges...	990	...	...	990
Miscellaneous receipts....	...	...	...	...
Total...	11,913	10,923	...	990

53. There were no "Recoveries of advances and unadjusted charges" during the year under report. The decrease under this head is a portion of the Surplus Lungerkhana Funds debited on account of the relief houses opened in the district in 1866-67 and refunded in 1867-68.

54. *Endowment Fund Charges.*—The expenditure under Endowment Fund is given below in comparison with that of the preceding year :—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Department Public Works. Allotments as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotments as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	2,085	...	...		2,369	2,369	284	...
Cost of feeding indigent persons.	5,841	...	...	10,920	5,542	5,542	...	299
Miscellaneous charges.....	4,348	...	...		12,821	12,821	8,473	...
Advances during the year..... ...	...	...	...	...	...	...	...	...
Cost of supervision by the Dept. Public Works, at 10 per cent.....	...	...	...	...	...	...	...	...
Total...	12,274	...	...	10,920	20,732	20,732	8,757	299

55. The increase Rupees 284 is owing to the pay of the 1st Dresser attached to the Civil Dispensary at Chittoor having been raised during the year under report from Rupees 35 to Rupees 60.

56. The decrease under "Cost of feeding indigent persons" is owing to fewer persons having sought relief during the year than in 1867-68.

57. In explanation of the increase of Rupees 12,821 under "Miscellaneous charges," I beg to state that the surplus Lungarkhana Funds, amounting to Rupees 9,224-11-8, and referred to in paragraph 47 of the Local Fund Report* *for 1867-68, were credited to Imperial Revenue* under tenor of the instructions† communicated in the Proceedings of the Board, dated 16th May 1868, and that further a sum of Rupees 910-3-4 being the proportion for one month of the endowment grant of 1866-67, which embraced only

* Dated 3rd November 1868, No. 376.

† G. O., dated 9th May 1868, No. 1,281, *Revenue Department.*

11 months of the year, was, as directed by the Accountant-General in his letter of the 27th July 1868, No. 2,263, likewise re-credited to Imperial Revenue.

58. *Village Service Fund.*—Statement No. I which accompanied the Local Fund Report for the preceding official year shows a balance under Village Service Fund on the 31st March 1868, of Rupees 2,093-6-6. This balance has, for the reasons explained in paragraph 18 of that report, been struck off the accounts during the year under report.

59. *Process Service Fund Receipts.*—The following is a comparative abstract of the receipts under Process Service Fund :—

Items.	1867-68.	1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under the Madras Act II. of 1861	13,030	9,071	...	3,959
Miscellaneous Receipts	...	...	...	...
Total...	13,030	9,071	...	3,959

60. The decrease is owing to the law for the recovery of arrears of Revenue having been put in force in 1868-69 so rigidly as was done in 1867-68, owing to the adversity of season. Hence the number of processes issued during 1868-69 was less than in 1867-68.

61. *Process Service Fund Charges.*—The expenditure under Process Service Fund was as follows :—

Items.	Expenditure in 1867-68.	Expenditure in 1868-69. By the Public Works Department. Allotment as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons	11,062	...	...	...	8,631	...	...	501
Miscellaneous Charges	4	...	...	...	...	...	...	...
Total...	11,066	...	...	...	8,631	1,212	60	501

62. The decrease in receipts accounts for the decrease in expenditure under this Fund. The difference between the receipts and expenditure is the amount due to the Batta Peons for March and paid in the following month.

Encl. T. Cartledge.

Cuddalore, 8th June 1869.

No. 122.

From C. W. READE, Esq.,
Collector of South Arcot,

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honour to submit my report on the operations of the Local Funds in this district for the official year 1868-69, accompanied by the usual Statements.

The subjoined Statement shows the transactions under the several heads of Local Funds during the year:—

Items.	Balance brought forward.	Receipt during the year	Total.	Expenditure during the year. By Revenue Department.	By Public Works Department.	Total.	Balance at the end of the year.
Establishment		Rs. A. P. 10,194 10 4	Rs. A. P. 1,21,377 3 3	Rs. A. P. 9,073 14 6	Rs. A. P. 1,03,011 0 1	Rs. A. P. 1,12,084 14 7	Rs. A. P. 9,292 4 8
Cost of feeding							
Miscellaneous							
Advances due							
Cost of superintending Public Works,							
		8,573 9 1	21,607 9 8	9,006 6 7	.....	9,006 6 7	12,601 3 1
				9,374 14 1	.....	9,374 14 1	4,076 4 3
Pound Fund	3,020 2 8	10,430 15 7	13,451 2 3	837 3 10	.....	837 3 10	2,774 2 5
Public Bungalow Fund	2,373 6 3	1,288 0 0	3,661 6 3				
Endowment Fund...	426 6 7	1,241 13 0	1,668 3 7	1,426 12 11	.....	1,426 12 11	241 6 8
Village Service Fund..	4,318 14 4	1,47,515 15 2	1,51,834 13 6	1,44,785 9 5	.....	1,44,785 9 5	7,049 4 1
Process Service Fund in the Revenue Department...	8,654 6 7	10,378 2 5	19,032 9 0	10,187 10 0	.....	10,187 10 0	8,844 15 0
Total...	43,009 13 11	2, 23 1 7	3,32,632 15 6	1,84,742 7 5	1,03,011 0 1	2,87,753 7 5	44,879 8 1

3. The total balance under all heads at the beginning of the year amounted to Rupees 43,009, and the receipts during the year were Rupees 2,89,623, making Rupees 3,32,632, avail-

able for expenditure. The disbursements amounted to Rupees 2,87,753, leaving a balance at the close of the year of Rupees 44,879; an abstract of Receipts and Charges of the several funds a compared with those of 1867-68 is given below:—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund... ...	1,02,993	1,10,194	7,201	.....	91,811	1,12,085	20,274	.....
Jungle Conservancy Fund.	5,520	8,573	3,053	.....	7,045	9,006	1,961	.....
Pound Fund	9,766	10,431	665	.....	9,968	9,375	.....	593
Public Bungalow Fund ...	1,350	1,288	.....	62	819	887	68	.....
Endowment Fund	1,437	1,242	.....	195	1,406	1,427	21	.....
Village Service Fund ...	2,18,103	1,47,516	.....	70,587	2,14,250	1,44,785	.....	69,465
Process Service Fund, in the Revenue Department	12,049	10,378	.....	1,671	10,745	10,188	.....	557
Total... ...	3,51,218	2,89,622	10,919	72,515	3,36,072	2,87,753	22,294	70,613
Deduct Increase...	.....	.....	.....	10,919	.....	.....	.....	22,294
Net... ...	.....	.....	.....	61,596	.....	.....	.....	48,319

4. District Road Fund.—The receipts under this head amounted to Rupees 1,10,194, 7,201 in excess of the receipts of 1867-68, accounted for by the collection of road cess at the uniform rate of 6 pice per Rupee for the whole year, while in the previous year the rates varied having been only 3 pie per Rupee during some portion of it.

5. There is also an increase under contributions in aid of works, recoveries of advances, and rent of trees, while in the item of Fish Rents there is a decrease. The causes of these fluctuations are given in the column of remarks in Enclosure A. of Statement No. 3:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents...	594	.....	.....	594
Road Cess	91,445	95,170	3,725	.....
Surplus Pound Fund	3,000	3,000	.....	.....
Grass Rent	10	8	.....	2
Rent of sale of manure	32	122	90	.....
Fish Rent	7,517	6,605	.....	912
Avenue clippings...	.....	117	117	.....
Rent of Cocoanut trees on the sides of roads	95	.....	.....	95
Contribution in aid of works	.....	1,197	1,197	.....
Recoveries of advances of the current year	.....	2,462	2,462	.....
Do. do. of last do.	300	400	100	.....
Rent of trees on the sides of roads	.....	1,113	1,113	.....
Total... ...	1,02,993	1,10,194	8,804	1,603
Deduct Decrease... ...	.....	.....	1,603	.....
Net... ...	.....	.....	7,201	.....

6. The amount available for expenditure was Rupees 1,21,377, and the amount actually expended was Rupees 1,12,084, of which 1,03,011 was spent by the Public Works Department, and Rupees 9,073 by the Revenue Department. The particulars of this expenditure by the two Departments are entered below:—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. { New Works.	20,940	27,170	35,798	.....	.....	35,798	14,858	.....
Communications. { Repairs ...	46,379	55,400	55,143	.....	.....	55,143	8,764	.....
Miscellaneous Public Improvements	.....	.....	957	.....	.....	957	957	.....
Miscellaneous Public Improvements. { New Works.	497	.....	.....	1,000	997	997	500	.....
Miscellaneous Public Improvements. { Repairs ...	672	.....	.....	470	1,261	1,261	589	.....
Petty establishment...	2,887	4,080	1,144	.....	.....	1,144	.....	1,743
Tools and Plants	700	.....	780	.....	.....	780	80	.....
Cost of supervision by the Public Works Department, at 10 per cent...	6,731	8,260	9,189	.....	.....	9,189	2,458	.....
Establishment of Overseers and Lascars, for Range Officers to superintend Road Fund Works...	2,477	.....	.....	.....	2,309	2,309	.....	168
Ferry establishment, etc... ...	26	.....	.....	.....	21	21	.....	5
Establishment entertained in in the Board's Office	.....	.....	.....	.....	12	12	12	.....
Contingent charges...	.....	.....	.....	.....	444	444	444	.....
Paid to the Municipal Department, being the amount of road cess collected within their limits...	365	.....	.....	.....	739	739	374	.....
Advances made in the year ...	700	.....	.....	.....	3,290	3,290	2,590	.....
Amount borrowed from the Imperial Fund in 1866-67, on account of expenditure in that year, and returned in this year	9,437	.....	.....	.....	.....	.....	.....	9,437
	91,811	94,910	1,03,011	1,470	9,073	1,12,084	31,626	11,353
Deduct Decrease... ...	.....	.....	.....	.....	.....	.....	11,353	.....
Net... ...	.....	.....	.....	.....	.....	.....	20,273	.....

7. Of 10,30,011 Rupees expended by the Public Works Department, Rupees 35,798 were for new road works, Rupees 55,143 for road repairs, and Rupees 957 was spent on miscellaneous public improvements. The Budget grant for new works amounted to Rupees 27,170, and for repairs to Rupees 55,400, but to these sums have been added from time to time allotments from the reserve, etc., for works not entered in the Budget, but the execution of which was urgent.

8. The total sum expended on roads and works of miscellaneous public improvements amounted to Rupees 91,898, or Rupees 24,579 in excess of the sum disbursed on the same account in the previous year.

9. As required in the Proceedings of Government, dated 11th November 1868, No. 2,831, I annex a Statement showing the number of miles of Local Fund Roads which have been completed, are under construction, and not yet commenced.

Range.	Length in miles.	Number of miles maintained.	Number of miles completed.	Number of miles in progress.
No. I. Range.....	149½	149½	5½	.....
No. II. Range.....	140	140	18½	.....
No. III. Range.....	150½	150½	24	.....
No. IV. Range.....	154	154	10	.....
	594	594	58	.....

10. The Petty establishment for South Arcot was finally sanctioned in the Board's Proceedings, 16th February 1869, No. 1,039, but Rupees 1,143-11-6 only have been debited to the Public Works Department, as per accounts submitted by the Superintending Engineer, and the cost of tools debited to the same Department amounted to Rupees 789-5-6. Last year the charge Rupees 709, on account of tools, was shown in our accounts for 1867-68, while the same was omitted from those of the Public Works Department, and this explains the discrepancy pointed out in paragraph 33 of the Proceedings of the Board, dated 15th April 1869, No. 2,553. The cost of supervision by the Department of Public Works was Rupees 9,189, calculated on the sum actually expended by that Department.

11. The amount laid out by the Revenue Department, was Rs. 9,073, of which Rupees 2,258 have been laid out on works of miscellaneous public improvements. The expenditure on original works consists of Rupees 276-3-0, spent on a tunnel constructed under my orders across the Valavanoor spring channel, and which has long been much needed, and Rupees 720-12-0, on the Village road from Yellanangoor to Madapuram in Chellambarum. This latter work was also undertaken at my orders, at the instance of the Sub-Collector, and the sum contributed by the Public Funds was in aid of labour and of local subscriptions to the work which has been credited to the Local Fund. For repairing the streets and improving the town of Bowanghirry, Rupees 997-6-3 has been laid out as per Board's Proceedings, 14th May 1868, No. 3,753. Rupees 203-14-0 were spent on the improvements of the town of Porto Novo as recommended by me, and agreeably to Board's Proceedings, 18th June 1868, No. 4,516. Both these grants will be seen were in aid of local contributions. The other items of charge under this head are:—

	Rs.	A.	P.
A well at Killay.....	37	8	0
Removing Prickly-pear in Munjacooppam ...	5	8	0
Repairing ferry boat at Porto Novo.....	16	15	6

12. A sum of Rupees 2,309-3-7 was debited in the accounts of the Revenue Department on account of salaries of Overseers and Lascars employed by the Public Works Range Officers, and by whom alone their services have been utilized; Rupees 21 is the pay of a boatman employed at the Nadarajapuram ferry in the Chellambarum Taluck.

13. A charge of Rupees 12 was made on the fund on account of the establishment entertained in the Board's Office, for auditing the Local Fund Accounts.

14. Under the head of Contingencies is a sum of Rupees 434-3-0, paid as compensation in lieu of lands taken up for district roads to the Shrotriemdar of Vanakumbady. Rupees 10 were paid as remuneration to the Draughtsman employed in preparing a map of South Arcot, showing the roads, Imperial and Local Funds, in the district. To the Cuddalore Municipality, a sum of Rupees 739-3-2 was paid, being the road cess collected on lands within Municipal limits.

15. Of the amount, Rupees 3,289-15-0, advanced during the year to Revenue Officers for District Road Works, Rupees 313-11-3 were recovered in cash, and Rupees 2,548-4-6 have been adjusted by bills already submitted to the Board, leaving a balance at the end of the year of Rupees 827-15-3, of which Rupees 300 have to be accounted for by the Superintending Engineer, to whose Department it was advanced for putting in order certain tanks, etc., in the Chekady Jaghire villages, in the Trinomallay Talook, and the remainder will be adjusted by the Revenue Department during the current official year.

16. Jungle Conservancy Fund.—The receipts under this head amounted to Rs. 8,573 9-1, being 3,053 in excess of the collections of the preceding year, owing to increased payments received for the privilege of cutting fuel, firewood, and bamboos, as well as on account of the sale of trees, etc., including the balance at the close of the previous year; the total assets of this fund amounted to Rupees 21,607-9-8, and the expenditure from it was Rupees 9,006-6-7, the particulars of which are shown below:—

Maintenance of Topes already planted.

	Rs.	A.	P.
Salaries of Pygusts and head coolies.....	198	0	0
Wages of coolies for watering, fencing, and re-placing plants...	3,857	11	11
Sinking new wells.....	155	0	0
Repairs to old wells and ponds.....	24	0	0
Sundry charges.....	20	12	8
	4,255	8	7
Cost of establishment for avenues, etc., at Cuddalore.....	334	0	0
	4,589	8	7

Formation of fresh Plantations, Topes, and Nurseries.

Salary of Pygusts and head coolies, including Rupees 74, the particulars of which were omitted in the Local Fund Accounts for December 1868 and January 1869.....	731	2	5
Wages of coolies for watering, fencing, and planting.....	2,038	7	9
Purchase of seed.....	49	11	0
Conveyance of plants from one locality to another.....	93	11	9
Sinking new wells and ponds.....	242	14	6
Repairing old do.	26	4	0
Sundry charges.....	56	5	4
	3,238	8	9
Advances in the year.....	733	5	6
Do. 1867-68.....	444	15	9
	9,006	6	7

17. The sum of Rupees 509-3-6 which remained unaccounted for in the hands of Divisional Officers and Tahsildars at the close of 1867-68, has since been adjusted by means of bills to the extent of Rupees 444-15-9, and which were submitted in September last, and also by cash recoveries, amounting to Rupees 64-3-9, made in August. Of Rupees 733-5-6, advanced during the year under report, 300 Rupees were given as a loan to the Deputy Conservator of Forests for the immediate objects of Forest Conservancy as separately reported, and the rest is in the hands of Revenue Officers.

18. In paragraph 44 of the Board's Proceedings, dated 15th April 1869, reviewing the Local Fund Reports submitted to them for 1867-68, they remark that the Collectors of South

Arcot and two other districts have not offered any explanation of the large balances left unspent at the close of that year. I ought to have mentioned that the peculiarly dry character of the season in that year was most unfavorable for planting of any kind, and it has been the same in the year under notice, notwithstanding all the efforts put forth, and the large unexpended balance at the close of the year, just passed, is thus accounted for.

19. Having given in paragraph 10 an abstract of the particulars of expenditure from this fund during the year, it remains to notice briefly the operations in the several talooks under the control of Divisional and other officers. As regards the Cuddalore Talook, my Assistant Mr. Gibson, under whose charge the Planting operations are carried on, writes as follows:—

"At the beginning of the past official year there were in the Government Nursery at Munjacooppam nearly 7,000 young trees, nearly 90 per cent. of which were Casuarinas, and the rest chiefly Illappa, Tamarind, Tulip trees, and Mango trees.

From these trees and their produce, 11,000 odd trees were planted out during the past official year.

There now remains in the Nursery, 6,655 young plants.

Of the total of 11,000 trees planted out, about 2,000 were planted in interstices of the avenues along some 24 miles of roads contained within the Municipal limits, and the remainder were transplanted to the sea-beach.

The nurseries at Munjacooppam is in good condition, and there is an ample supply of water from the well sunk a few years ago under Mr. Rices' orders.

Most of the transplanted trees on the beach were in fair condition when I last saw them, and the maistry reports them to be in the same state now.

The Casuarina trees planted along the roads do not appear to me to flourish there very well, and they are quite useless for the purpose of shade.

Having, as we now have, the nursery with twenty-four miles of road, and about twenty-six examps of plantations on the beach, all under the supervision of one maistry only, it is impossible that the labor can be under proper supervision, and hence, doubtless, the expenditure has been greater than it ought to have been."

20. The future care of avenues within the limits of the Cuddalore Municipality has been made over to the Commissioners, and I am of opinion that the charge of the nursery and the future duty of conservancy within Municipal limits may properly be handed over to the Commissioners, though I am doubtful whether the state of their funds will admit of the charge, and if not, I propose that the Revenue Department continue to do what is required until the Municipality are prepared to relieve us.

21. My Head Assistant reports that only one tope was planted during the year, namely, at Nakulore, in the Tindivanam Talook, the extent being nine acres, twenty-four cents, and the number of trees planted 325, namely, Illappa 200, Mango 8, Nazal 50, Casuarina 60, and Silk Cotton 20, and he expresses his conviction that no amount of soliciting will secure the co-operation of villagers in planting trees in that talook. The nurseries he reports to be in good condition. The Salt Deputy Collector reports that the Casuarina and other trees planted along the road sides and in topes in the vicinity of the Salt stations of Merkanam, Goondalum and Killay are flourishing, and doing well. The nurseries he also reports to be in a good condition. For information, as to what has been done in the way of planting trees and topes in the Sub-Collectors' talooks and those of Deputy Collector on general duty, I have thought it better to submit to the Board, copies of the Reports* of these Officers. Mr. Hathaway has always evinced much interest in this matter, and he deserves every commendation. What he writes about nurseries is very true, for elsewhere a difficulty has been experienced in getting rid of the plants sufficiently quickly as they reach the proper stage for transplanting, and the subject generally shall have my consideration in connection with the Sub-Collector's proposals, but I do not concur in his opinion that there should be any limit to Government operations in the way of planting while the funds are so abundant, but I think where such encouragement is wanting, as in Tindivanam and other parts, we might possibly supplement private efforts for forming topes, etc., under certain specified conditions.

* Dated 10th and 11th May 1869

22. The subject of the appropriation and disposal of Pagoda topes and Nandavanams referred to in paragraph 6 of the Sub-Collector's report, and regarding which, correspondence has already passed between Mr. Hathaway and myself will have my separate notice, and be reported on so soon as I have the leisure.

23. A Statement accompanies this report, prepared agreeably to the Board's Circular Memorandum, dated 6th September 1866, No. 865. Showing in one view the number of topes formed and trees planted up to the end of the past year, it is therefore unnecessary here to enlarge on the subject.

24. Pound Fund.—The income of the Pound Fund for the year was Rupees 13,451-2-3, of which Rupees 3,020-2-8 was the balance at the commencement of the year, and Rupees 10,430-15-7 are the actual receipts. The expenditure amounted to Rupees 9,374-14-1, the particulars of which will be found in the Statement No. 1.

25. Public Bungalow Fund.—The receipts of this fund amounted to Rupees 3,661-6-3, of which Rupees 564 were the fees realised from travellers; Rupees 720 was the Government Grant-in-aid, and Rupees 4 the sale proceeds of furniture. The balance brought forward from the previous year was Rupees 2,373-6-3. A sum of Rupees 1,160-10-0 was ordered to be transferred to South Canara, in Board's Proceedings, dated 7th August 1868, No. 5,770, but this sum, together with Rupees 160-10-9, being the cost of Iron cots supplied to certain Bungalows were, under subsequent instructions from the Accountant General, only deducted from the Plus and Minus Memorandum, and not from the Local Fund Accounts. The total expenditure was Rupees 887-3-10, leaving an unappropriated balance at the end of the year of Rupees 2,774-2-5.

* Vide Statement No. 4.

26. Endowment Fund.—The income of this fund for the year was Rupees 1,668-3-7, of which the balance at the beginning of the year was Rupees 426-6-7, and the Government Grant Rupees 1,239-9-0, the Miscellaneous Receipts being Rupees 2-4-0. The expenditure amounted to Rupees 1,426-12-11, including a sum of Rupees 56-8-9 overdrawn in the year 1866-67, but which under instructions from the Accountant General, dated 27th July 1868, No. 2,262, was refunded and adjusted in the accounts of the year under review. The particulars of expenditure will be found in Statement No. 3.

27. Village Service Fund.—The receipts of this fund, including balance at the beginning of the current year, amounted to Rupees 1,51,834-13-6, and the disbursements were Rupees 1,44,785-9-5, leaving an unexpended balance at the close of the year of Rupees 7,049-4-1, due mainly to Village Officers absent from their villages.

28. Process Service Fund.—The balance at the beginning of the year was Rupees 8,651-6-7, and the receipts during the year were Rupees 10,378-2-5, making in all Rupees 19,032-9-0, as the income of this fund. The expenditure amounted to Rupees 10,187-10-0, and at the end of the year there was still a balance of Rupees 8,844-15-0 in favor of the fund. I observe from their Proceedings, dated 2nd February last, No. 697, that the Board have recommended to Government the proposal made by me in my last year's report, that the surplus under this head should be credited to the District Road Fund, but no final orders have yet been passed on the subject. The latter fund is in much need of this assistance, and I strongly reiterate my advocacy of the transfer, as roads hitherto considered and provided for as Imperial are now transferred for maintenance to the Local Funds, and any supplementary grants such as this, will be very acceptable, and can be well and profitably expended for the general good of the district, and especially is money wanted for opening up inter-communication between the Checkady villages, and for bringing that isolated part of the country into more easy and ready intercourse with Chengam and the frontier of the Salem District, bordering on the Utengherry and neighbouring talooks. At present it may be said there is no single cart road leading into, or out of the Jaghire from any point, with the exception of the recently formed road from the Cusbah of Trinomallay, but I hope shortly to commence a cart road from the heart of Checkady to Chengam which will reduce the distance between the two points as at present traversed by about 10 or 12 miles, and be an inestimable blessing to the people. The line has been roughly surveyed, and I propose, in concurrence with Colonel Foord, the Superintending Engineer, completing it myself during the current official year, if possible, and at a comparatively very small outlay.

No. 132.

POINT CALIMERE, 10th July 1869.

From G. L. MORRIS, Esq.,
Collector of Tanjore,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honour to submit my report on the operations of the Local Funds during the past official year 1868-69, accompanied with the prescribed statements, from Nos. 1 to 4.

2. Subjoined is an abstract showing in one view the balance at the beginning and end of the year, as also the receipts and disbursements for all the Local Funds in this district under the Board's control :—

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By the Revenue Department.	By the Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	1,97,074 4 5	2,81,729 11 1	4,78,803 15 6	27,097 15 6	1,15,456 11 8	1,42,554 11 2	3,36,249 4 4
Jungle Conservancy Fund	232 2 4	2,081 5 3	2,313 7 7	2,313 7 7	....	2,313 7 7	....
Nanul Grass Fund	2,027 7 11	1,582 2 0	3,609 9 11	....	884 6 5	884 6 5	2,725 3 6
Pound Fund	13,390 5 8	24,726 2 2	38,116 7 10	23,553 9 6	....	23,553 9 6	14,562 14 4
Public Bungalow Fund	1,686 4 7	2,187 5 2	3,873 9 9	1,052 1 9	2,821 8 0	3,873 9 9	....
Endowment Fund	83,943 0 10	1,93,225 9 7	2,77,168 10 5	1,58,515 5 4	....	1,58,515 5 4	1,18,653 5 1
Village Service Fund	....	....	....	....	....	....	....
Process Service Fund in the Revenue Department	431 13 9	2,530 13 2	2,962 10 11	2,825 15 11	....	2,825 15 11	136 11 0
Total	2,98,785 7 6	5,08,063 0 5	8,06,848 7 11	2,15,358 7 7	1,19,162 10 1	3,34,521 1 8	4,72,327 6 3

3. Another abstract is also annexed so as to show the transactions under the several Funds in comparison with the last year :—

No. 2.—Comparative Abstract of the receipts and charges under several Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund ...	2,11,613	2,81,730	70,117	...	76,280	1,42,555	66,269	...
Jungle Conservancy Fund.....	2,262	2,081	...	181	3,277	2,313	...	964
Nanul Grass Fund.....	3,637	1,582	...	2,055	1,610	881	...	729
Pound Fund.....	19,192	24,726	5,534	...	16,637	23,554	7,517	...
Public Bungalow Fund.	919	2,187	1,268	...	493	3,874	3,381	...
Endowment Fund	1,75,830	1,93,226	17,396	...	1,60,166	1,58,515	...	1,651
Process Service Fund in the Revenue Department..... ...	2,390	2,531	141	...	2,011	2,826	785	...
Total...	4,15,843	5,08,063	91,156	2,236	2,59,910	3,34,521	77,952	3,341
Net...	...	...	92,220	...	...	...	74,611	...

4. *District Road Fund*—The balance of the District Road Fund at the beginning of the year was Rupees 1,97,074-4-5, and the receipts during the year were Rupees 2,81,729-11-1, thus making a total of Rupees 4,78,803-15-6. Out of this sum Rupees 1,42,554-11-2 have been expended, leaving at the end of the year a balance of Rupees 3,36,249-4-4.

5. The abstract annexed below shows the receipts from all the sources which constitute the Fund :—

No. 3.—Comparative Abstract of the receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents...	5,817	4,895	...	922
Tolls on Roads and Bridges	...	...	...	...
Road Cess...	1,49,824	2,14,195	64,371	...
Surplus Pound Fund...	10,236	13,390	3,154	...
Grass Rent...	...	...	...	...
Rent and sale of Reeds.....	...	...	...	...
Fish Rent...	18,714	22,449	3,735	...
Avenue clippings...	8,042	7,305	...	737
Contribution in aid of works.....	510	3,859	3,349	...
Sale of materials already charged in the bills for works...	11	37	26	...
Recovery of Advances...	...	477	477	...
Do. of do. made for Imperial works.	17,330	14,523	...	2,807
Do. of unadjusted charges in cash..... ...	1,094	98	...	996
Do. of adjusted expenditure	...	...	...	...
Miscellaneous Receipts...	35	502	467	...
Total.....	2,11,613	2,81,730	75,579	5,462
Net...	...	...	70,117	...

6. It will be seen that the total receipts compared with the preceding year exhibit a net increase of Rupees 70,117, which is the result of a gross increase of Rupees 75,579 and a gross decrease of Rupees 5,462.

7. The increase occurs in all the items except Ferry Rents, Avenue Clippings, and recoveries of advances. The largest increase is under the Road Cess, and is due to the collections of arrears of last year. The other principal items of increase are the Surplus Pound Fund, Fish Rents, and the contributions in aid of Public Works. The Pound Fund is of a fluctuating nature, but it may be stated that the increase is due mainly to a more effective supervision. The increase under Fish Rents is attributable to the enhanced rentals fetched last year. That under Contributions is the result of the Grant-in-aid Rules being more largely availed of. The works for which the contributions were made are detailed in enclosure A. to Statement No. 1.

8. The decrease in Ferry Rents is owing to seven ferries in the Coleroon river having been transferred to the Trichinopoly District. That under the other items do not call for any special remark.

9. The total expenditure was Rupees 1,42,555, the particulars of which are given in detail in Statement No. 2. An abstract of that statement is annexed :—

No. 4.—Comparative Abstract of the charges under Road Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.	
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communication.... {New works	25,444	2,00,945	45,750	8,000	7,105	52,864	...
Communication.... {Repairs....	27,934	85,335	50,569	12,700	12,694	63,263	27,420
Miscellaneous Public Improvements. {New works... ...	1,487	...	...	15,500	6,785	6,785	5,298
Miscellaneous Public Improvements. {Repairs....	1,200	...	...	...	...	...	...
Petty Establishments.....	38	7,200	3,790	...	34	3,824	3,786
Tools and Plants.....	...	2,493	842	...	63	905	905
Contingent charges.....	1,120	...	...	340	417	417	...
Advances in the current year...	17,290	...	4,864	...	...	4,864	...
Cost of supervision by the Public Works Department, at ten per cent....	1,772	28,627	9,633	...	...	9,633	12,426
Total...	76,285	3,24,600	1,15,457	36,540	27,098	1,42,555	80,599
Net...	...	...	...	...	...	...	66,270
							14,329
							...

10. Compared with the last year, the expenditure during 1868-69 shows an increase of Rupees 66,270. Of the total expenditure, viz., Rupees 1,42,555, Rupees 1,15,457 were spent by the Public Works Department, and Rupees 27,098 by the Revenue Department.

11. The expenditure on "Communications" by both the departments was Rupees 1,16,127 against Rupees 56,145 last year. The sum spent by the Revenue Department was Rupees 19,799, of which Rupees 1,80 f were on account of two ferry boats for the Coleroon, and the remainder for improving and keeping in repair ten roads amounting to 60 miles. The expenditure by the Public Works Department was Rupees 96,328, of which Rupees 45,759 were on account of new roads and bridges, and Rupees 50,569 on account of improvement and repair of those now existing. There were eleven lines of communications in course of construction, making a total mileage of 80½. All these roads are expected to be completed during the current year. Masonry works were also in progress over three lines which would be passable but for want of them. These works also, it is anticipated, will be completed this year. Besides the above, sundry works to bridges and a few tunnels and culverts were also constructed during the year.

12. The expenditure of Public Works Department under repairs to communications amounted, as observed above, to Rupees 50,569. Out of this sum 50 roads, aggregating 700 miles, were maintained in ordinary repair, and six roads of 67 miles were improved.

13. In Government Order (Revenue Department,) dated 11th November 1868, No. 2,831, the Government direct that the progress made in forming new roads, etc., as also maintaining the existing roads, may be fully entered in the Administration Report of the District Road Funds. The classification of the roads into Imperial and Local, finally made in the Government Order above quoted, could not and was not fully brought into operation during the year, and roads classed as Imperial were maintained from the District Road Funds, and those classed as local from the Imperial Funds. I have, therefore, found it impossible to give here as complete information on the subject as could be desired.

14. I must not, however, leave one point unnoticed, and that is the comparatively small expenditure, considering the available assets at our command. The actual amount available was Rupees 4,78,804, and the expenditure Rupees 1,42,555, thus leaving a large balance of Rupees 3,36,250 unappropriated. The total allotment for the year was Rupees 3,61,140, being Rupees 3,24,600 for the Public Works Department, and Rupees 36,540 for the Revenue Department. Out of the allotment for the Revenue Department, Rupees 27,098 were expended, the sum unspent being chiefly that provided for avenue trees and clearing tanks, the latter of which could only be expended when a moiety is contributed by the public. Out of an allotment of Rupees 3,24,600, the Public Works Department have not been able to execute work for more than Rupees 1,15,457, the cause of this being explained as follows by the Superintending Engineer of the 6th Division :—"I have the honour to inform you that the smallness of expenditure in 1868-69 "is due—first, to the fact that when the Local Fund Budget was sanctioned there had not been time "to prepare estimates for all the works proposed in it; second, owing to a number of works having "to be transferred from the Revenue to the Public Works Department, so that the working season "of 1868 was altogether lost as regards new works; third, to the unavoidable delay in commencing "new works and to the preparation of materials being postponed till after the north-east monsoon; "fourth, to the fact that payment is made only for work actually executed. I suppose that with the "expenditure actually incurred on the Kodamurti bridge, which though debited to Agricultural "should really have been a charge on the Local Funds, and which amounted to about Rupees 17,000, "with the material collected for metalling road No. 15, with the bricks, etc., prepared for road "No. 65, and for masonry works on other roads, a sum of not less than Rupees 40,000 was due "for work actually executed or for materials prepared at the end of 1868-69."

15. Under the Government orders marginally noted, Rupees 4,852-5-8 were advanced for the construction of a Travellers' Bungalow at Tanjore as a loan to Imperial Funds, and steps have been taken to reimburse the same to the District Road Fund.

Government Order, No. 1,837, 11th June 1868, (Public Works Department.)
Government Order, No. 837, 15th February 1869, (Revenue Department.)

16. *Jungle Conservancy Fund.*—I now come to notice the transactions of the Jungle Conservancy Fund. Annexed is an abstract showing the various items of receipts under this head :—

No. 5.—Comparative Abstract of the receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	1,499	326	...	712
Rent of Jungles....		94		
Sale of Trees..		358		
Fees from charcoal burners		9		
		787		
Recoveries of advances and unadjusted charges	147	136	...	11
Excess expenditure incurred beyond the available funds brought here as a loan from Imperial Fund	...	7	7	...
Miscellaneous Receipts...	616	1,152	536	...
Total...	2,262	2,082	543	723
Net...	...	...	...	180

17. On the whole there was a net decrease of Rupees 180, which is chiefly owing to the diminished receipts realised from the jungles at Shealli. There was a falling off in the income under Tax on fuel, etc., partly made up by an increase under Miscellaneous receipts.

18. Another abstract showing the charges is appended :—

No. 6.—Comparative Abstract of charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	1,259	...	...	1,000	772	772	...	487
Improvement and maintenance of do.	1,139	...	...	610	597	597	...	542
Establishment	674	...	...	600	846	846	172	...
Miscellaneous charges	1	...	...	60	1	1	...	...
Advance made in the current year...	152	...	...	...	97	97	...	55
Cost of supervision by Public Works Department at 10 per cent	52	...	...	...	...	...	...	52
Total...	3,277	...	...	2,300	2,313	2,313	172	1,136
Net...	...	...	...	...	...	...	...	964

19. Though the expenditure was less than in last year, yet more than the amount available has been laid out on the formation of topes and the maintenance of existing ones. I regret that

the funds have been overdrawn by Rupees 6-12-6. This sum has, for the sake of the account, been included in the receipts as a loan from Imperial Funds, and will be made good as soon as the Board's sanction is received for reimbursing to the Jungle Conservancy Fund, the amount spent for forming topes near salt platforms, and regarding which I have addressed the Board in a separate letter, dated 20th May 1869, No. 96.

20. The works on which this expenditure was incurred are entered in full detail in Statement No. 2. The principal ones were the keeping up of the nursery and garden at Tanjore, the experimental plantation of a Casuarina tope at Negapatam, forming topes near Salt Vadies, and conserving and maintaining the jungles at Kolikarai and Shealli, and the tope on the bank between the Cauvery and Veerasholen. Excepting the Casuarina tope at Negapatam, all are usual items occurring year after year. In my last year's report, while noticing this subject, I expressed a hope that the result of this experiment would prove satisfactory in the end. The Sub-Collector, however, under whose personal supervision this experiment is being conducted, is not satisfied that it will answer the purpose contemplated in the Board's Proceedings, dated 11th March 1867, No. 1,491. Regarding this subject, as also the details of the planting operations, I shall give a full account in my separate report to be submitted shortly.

21. *Nanul Grass Fund.*—The following abstracts Nos. 7 and 8, contain the transactions of the Nanul Grass Fund :—

No. 7.—Comparative Abstract of the receipts under Nanul Grass Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul, etc.	3,637	1,582	...	2,055

No. 8.—Comparative Abstract of the charges under Nanul Grass Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for watering plantations in river heads and banks.....	1,464	912	804	...	...	804	...	660
Cost of Public Works supervision at ten per cent.....	146	...	80	...	...	80	...	66
	1,610	912	884	...	...	884	...	726

22. Under receipts there is a decrease of Rupees 2,055 which is only nominal. This Fund was constituted last year, and the accumulated collections of the preceding years were, therefore, brought to account during that year for the first time, thus showing a large sum in its favour. In expenditure also there is a decrease of Rupees 726. I must add that the transactions connected with this Fund are entirely in the hands of the officers of the Public Works Department.

23. The Abstracts Nos. 9 and 10 show the operations connected with the Pound Fund.

No. 9.—Comparative Abstract of the receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act No. III. of 1857...	16,098	21,534	5,436	...
Sale proceeds of stray cattle under Section 12, Act No. III of 1857.....	3,092	3,156	64	...
Recoveries of advances and unadjusted expenditure.	...	2	2	...
Miscellaneous Receipts	2	34	32	...
Total ..	19,192	24,726	5,534	...

No. 10.—Comparative Abstract of the charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds... ...	4,506	...	...	...	7,162	7,162	2,656	...
Charge for constructing and repairing Pounds	1,064	...	...	...	819	819	...	245
Miscellaneous charges	231	...	...	...	2,189	2,189	1,951	...
Amount transferred to the District Road Fund	10,236	...	...	...	13,390	13,390	3,154	...
Total...	16,037	...	...	...	23,559	23,559	7,761	245
Net...	...	...	...	...	...	...	7,516	...

24. In every item of receipts there has been an increase during the year, the largest being, of course, under fines on stray cattle. The total increase over the preceding year was Rupees 5,534, which is entirely attributable to the effective supervision now being exercised over the transactions of this Fund. Consequent upon the increasing income, and upon the increasing supervision, the charges for the latter are also naturally becoming heavier. The effect of this increased expenditure can be easily conceived from the fact that this Fund, which left at the end of 1867-68 a surplus of Rupees 13,390, now leaves a balance of Rupees 14,563, or an excess of Rupees 1,173. I beg to add that the whole of this balance may be carried to the credit of the District Road Fund as the current collections are, as usual, more than sufficient for the current expenditure.

25. *Public Bungalow Fund.*—Abstracts Nos. 11 and 12 exhibit, in one view, the transactions of the Bungalow Fund :—

No. 11.—*Comparative Abstract of the receipts under Public Bungalow Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	757	663	...	94
Sale proceeds of Furniture.	...	3	3	...
Grant-in-aid from Government...	160	160	...	...
Excess expenditure incurred beyond the available funds brought here as a loan from Imperial Fund	...	1,360	1,360	...
Miscellaneous receipts	2	1	...	1
	919	2,187	1,363	95
Net...	...	...	1,268	...

No. 12.—*Comparative Abstract of the charges under Public Bungalow Fund.*

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.				
		Allotment as finally sanctioned	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	345	...	...	300	300	300	...	
Batta to pensioned Sepoys.....	101	...	...	97	97	97	...	
Purchase and repair of Furniture.	...	...	...	100	590	590	590	
Construction of Bungalows	...	2,565	2,565	...	...	2,565	2,565	
Repair of do.	12	...	...	...	...	...	...	
Miscellaneous charges...	34	...	...	40	65	65	31	
Cost of supervision by Public Works Department at 10 per cent.....	1	...	257	...	...	257	256	
Total...	493	2,565	2,822	610	1,052	3,874	3,442	
Net ...	...	....	...	...	...	...	3,381	...

26. Under this Fund there is an apparent increase of Rupees 1,268, but actually there is a decrease of Rupees 95. This decrease is owing to the Travellers' Bungalow at Tanjore having been closed throughout the past year pending the construction of a new building, the old one having been condemned and closed as dangerous. The expenditure having exceeded the available assets by Rupees 1,360, it was added to the receipts as a loan from Imperial Funds, and hence the apparent increase. The expenditure during the year exceeded that of the last year by no less than Rupees 3,381. Of this sum Rupees 204 were laid out on the purchase and repair of furniture, which were much required in the Mayaveram, Cobaconum, and Sheally Bungalows. A sum of Rupees 386 was also debited against the Bungalow Fund under instructions from the Accountant-General, being the charges incurred in supplying the Sheally, Combaconum, and Tanjore Bungalows with iron cots and chairs. The largest increase is, however, due to the fact that a new Bungalow was built at Tanjore. The original estimate for this building amounted to Rupees 5,130, and its construction was sanctioned in Government Order, dated 11th June 1868, No. 1,837, on the condition that half

estimated amount should be paid from the Bungalow Fund, the other half being advanced from the District Road Fund to be reimbursed afterwards from Imperial Funds. In course of constructing the building a supplemental estimate had to be framed for Rupees 2,260. The structure was completed at a total cost of Rupees 7,417, against a total estimate of Rupees 7,390. It was opened to the public from the 22nd of March 1869. According to the Board's Proceedings, dated 20th June 1868, No.—, the sum of Rupees 2,565 was debited to the Public Bungalow Fund, which with 10 per cent. (being the cost of supervision by the Public Works Department) made a total of Rupees 2,822. It is this debit that has led to the Fund being overdrawn to the extent of Rupees 1,360, and as it is necessary that funds should be provided to make up this deficiency, I shall shortly address the Board separately on this subject.

27. The Bungalows at Tranquebar, Mayaveram, and Sheally were repaired during the year at a cost of Rupees 462 from the Public Works allotment for the purpose. All the Bungalows are reported to be in thoroughly good repair, though in one or two of the Bungalows some crockery and furniture will have to be purchased to supply such as has been rendered unfit for further use. This will be attended to as soon as funds are available.

28. The receipts and charges connected with the Endowment Fund are exhibited in the following Abstracts Nos. 13 and 14 :—

No. 13.—*Comparative Abstract of the receipts under Endowment Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government... ...	12,367	12,367	...	...
Revenue derived from Inams, etc.....	1,55,312	1,65,795	10,483	...
Miscellaneous Receipts.....	8,151	15,063	6,912	...
Total...	1,75,830	1,93,225	17,395	...

No. 14.—*Comparative Abstract of the charges under Endowment Fund.*

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	26,170	...	...	26,600	27,299	27,299	1,129	...
Cost of feeding indigent persons	99,212	...	...	1,10,000	1,00,439	1,00,439	1,197	...
Miscellaneous charges ...	34,754	...	...	35,000	30,777	30,777	...	3,977
Total...	1,60,166	...	...	1,71,000	1,58,515	1,58,515	2,326	3,977
Net...	.....	...	...	.....	.....	.....	...	1,651

29. The receipts during the year exceeded that of last year by Rupees 17,395, of which Rupees 10,483 were derived from the endowments of the several Chuttrums, and Rupees 6,912 from miscellaneous sources. The expenditure, however, fell short of the last year's by a net sum of Rupees 1,651.

30. Another abstract is annexed so as to show the transactions of the different classes of Chuttrums in this district in one view :—

No	Chuttrums.	Balance.	Receipts.	Total.	Charges.	Balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
17	Rajah's Chuttrums inclusive of a Conjee-house...	52,867 4 7	1,84,196 4 6	2,37,033 9 1	1,51,063 7 11	86,060 1 2
8	Government Chuttrums... ...	1,093 3 2	1,600 10 0	2,693 13 2	1,242 12 6	1,451 0 8
6	Private Chuttrums under Government management... ...	5,736 8 0	6,737 1 2	12,473 9 2	5,422 8 5	7,051 0 9
7	Private Chuttrums under private management but receiving fixed allowance from Government...	417 10 0	691 9 11	1,109 3 11	786 8 6	322 11 5
	Total...	60,114 9 9	1,93,225 9 7	2,53,340 3 4	1,58,515 5 4	94,824 14 0

31. The receipts from the endowments of the Rajah's Chuttrums and of private Chuttrums under Government management show an increase of Rupees 14,552-9-2 and 2,653-11-3 respectively. This is attributable to a more plentiful outturn of the endowment lands consequent upon a favourable season, as also to collections of arrears of the previous year. The variations in the other classes of Chuttrums are insignificant and call for no remark.

32. The expenditure in the Rajah's Chuttrums fell from Rupees 1,54,108 in 1867-68 to Rupees 1,51,063-7-11. The decrease occurs in charges for feeding the poor and miscellaneous items. The number of persons relieved also fell from 2,345,950 in 1867-68 to 2,102,190; hence the decrease in the feeding charges. The year 1867-68 was comparatively a bad one, and had succeeded one still worse, and indigent persons, therefore, flocked to the Chuttrums in large numbers in that year. The small increase in Establishments, as well as a similar decrease in Miscellaneous do not call for any special notice.

33. In the Government Chuttrums no food is distributed, but water-pandals are kept up in the hot season. These Chuttrums are in good repair.

34. In the private Chuttrums also under Government management no food is given exce Ramachendra Metha's* Chuttrum at Trivadi Anikaren Chuttrum where the charges on account were Rupees 1,259 and 397 respectively. From the assets of the Nadiem Chuttrum water-pandal is maintained during the hot season. The other Chuttrums are merely kept repair.

* Number fed, 17,263.

35. The remaining Chuttrums being entirely under private management, no particulars regarding their transactions are available.

36. The Board will observe that there is a large balance left at the end of the year, but when the revised scheme† for Chuttrum Schools and Dispensaries is brought into operation much of this sum will be utilised.

† *Vide* Board's Proceedings, 1st June 1869, No. 3,005.

37. The receipts and charges on account of the Process Service Fund, Revenue Department, is exhibited in the annexed abstracts Nos. 15 and 16:—

No. 15.—Comparative Abstract of the Receipts under Process Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under the Madras Act II. of 1864.	2,390	2,531	141	...

No. 16.—Comparative Abstract of the charges under Process Service Fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.		
		Allotment finally sanctioned	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens.....	2,041	.....	.....	2,500	2,826	2,826	785	.....

Exd. A. S. Rodgers.

TRICHINOPOLY, 5TH July 1869.

No. 154.

From G. BANBURY, Esq.,
Collector of Trichinopoly,

To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report upon the operations of the Local Funds of this Collectorate for 1868-69, together with the usual Statements.

2. The undermentioned items constitute the Local Funds of the district, and they will be touched upon separately in the order noted:—

I.—District Road Fund.
II.—Jungle Conservancy Fund.
III.—Nanul Grass Fund.
IV.—Pound Fund.
V.—Public Bungalow Fund.
VI.—Endowment do.
VII.—Village Service do.
VIII.—Process Service do.
IX.—Irrigation Cess do.

3. The annexed abstracts exhibit at one view the transactions appertaining to the several funds during the year, as compared with the transactions of the preceding year.

No. I.—Abstract showing the transactions of the several funds.

Funds.	Balance brought forward.		Receipts during the year.		Total.		Expenditure during the year.				Balance at the end of the year.	
							By Revenue Department.		By Department Public Works.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
District Road Fund	59,705	11 4	71,675	14 8	1,31,381	10 0	4,726	12 7	1,04,765	11 1	21,889	2 4
Jungle Conservancy Fund	2,807	6 2	3,581	2 11	6,388	9 1	878	14 3	2,556	3 9	2,953	7 1
Nanul Grass Fund	1,412	3 6	1,952	3 5	3,364	6 11	0	0 2	0	0 2	3,364	6 9
Pound Fund	4,143	9 8	4,977	0 0	9,120	9 8	5,570	6 7	.....	... ...	3,550	3 1
Bungalow Fund	686	7 8	683	6 5	1,369	14 1	531	9 6	.....	... ...	838	4 7
Endowment Fund	9,338	13 7	1,817	6 7	11,156	4 2	1,401	13 1	.....	... ...	9,754	7 1
Village Service Fund	1,21,953	7 9	98,400	5 5	2,20,353	13 2	71,590	7 11	.....	... ...	1,48,763	5 3
Process Service do	1,018	2 0	4,593	15 0	5,612	1 0	4,703	4 0	.....	... ...	933	13 0
Irrigation Cess do	9,292	3 6	9,995	15 3	19,288	2 9	9,142	2 9	.....	... ...	10,146	0 0
Total...	2,10,388	1 2	1,97,677	5 8	4,08,065	6 10	98,545	6 10	1,07,321	14 10	2,02,198	1 2

No. II.—Comparative abstract of the Receipts and Charges under several funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	68,650	71,676	3,026	...	50,217	1,09,492	59,275	....
Jungle Conservancy Fund	3,700	3,581	...	119	2,738	3,435	697	...
Nanul Grass Fund	1,112	1,652	540	...	.....	.....	...	...
Pound Fund	5,089	4,977	...	112	5,635	5,570	...	65
Bungalow Fee Fund	961	683	...	278	639	532	...	107
Endowment Fund	3,499	1,817	...	1,682	3,413	1,402	...	2,011
Village Service Fund	1,04,863	98,400	...	6,463	66,274	71,590	5,316	...
Process Service Fund	4,472	4,594	122	...	3,997	4,703	706	...
Irrigation Cess Fund	8,319	9,996	1,677	...	7,618	9,142	1,494	...
Total...	2,00,965	1,97,676	5,365	8,654	1,40,561	2,05,866	67,488	2,183

4. District Road Fund.—The accompanying Statement No. 1 gives the particulars of the Receipts. The cash balance on the 1st April 1868, was Rupees 59,706, the receipts during the year amounted to Rupees 71,676, and the total available sum was therefore Rupees 1,31,382. Deduct the expenditure during the year amounting to Rupees 1,09,493, the balance at its close was Rupees 21,889.

5. The following abstract gives the Receipts from the several sources as compared with the transactions of the preceding year:—

Items.	Last year 1867-68.	Current year 1868-69.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry-rent	3,196	4,796	1,600	.....
2. Road Cess	58,314	60,120	1,806	.....
3. Surplus Pound Fund	4,000	4,000	.....	.....
4. Grass-rent	1,090	39	.....	1,051
5. Rent and sale of Reeds	34	.....	.....	34
6. Fish-rent	1,295	834	.....	461
7. Contribution in aid of works	.....	78	78	.....
8. Recoveries of the advance of the current year	101	.....	.....	101
9. Do. do. of past year	500	5	.....	495
10. Miscellaneous	120	1,804	1,684	.....
Total...	68,650	71,676	5,163	2,142
Net Increase...	.....	.....	3,026	

6. It will be seen from the above abstract, that the receipts of the year under review compared with those of the preceding year exhibit a net increase of Rupees 3,026. The circumstances under which the fluctuations under the several items occurred, are explained in the accompanying enclosure A* to Statement No. I.

* Will follow in a day or two.

	Rs	A	P.
Petty establishment under Range Officers ...	2,291	12	6
Establishment entertained in Board's Office...	12	0	0
Tools and Plant	523	15	3
Cost of supervision by Department Public Work at 10 per cent. on the expenditure incurred in 1867-68 and 1868-69.....	13,229	7	3
Collections made on account of the Trichinopoly Fort ditch grass farm made over to the Trichinopoly Municipality, agreeably to Government Order, No 1,223 of 5th May 1868.....	1,739	7	1
	17,806	10	1

7. The total expenditure incurred during the year amounted to Rupees 1,09,193, as particularised in Statement No. II. Deducting the expenditure on the marginal items amounting to Rupees 17,867, the balance, namely, Rupees 91,626, was the outlay incurred on Roads and Communications and Miscellaneous Public Improvements out of the available balance of Rupees 1,13,515 or a little less than 81 per cent. against 45 per cent. in the previous year.—*Vide* the subjoined Statement.

Receipts inclusive of the previous year's balance.	Deduct expenditure on other items than works.	Balance available or funds at disposal.	Expenditure on works. Roads and Miscellaneous Public Improvements. New works.	Repairs.	Total.	Balance at the end of the year.	Per-centage of the expenditure on the available balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,31,382	17,867	1,13,515	70,002	21,624	91,626	21,889	81

	Rs.
Constructing a road from Perumbalur to Arealore..	15,619
Do. do. from Perumbalur to Kistnapuram.....	17,357
Do. do. from Mosery to Cannanore and Toriore.....	10,162
Do. do. from Kulitallai to Manapparai.	8,709
Do do. from Covilputty to Manapparai.	3,541
6 Ferry Boats.....	5,656

8. The expenditure was altogether l... and proportionate to the funds at disposal. The principal works on which money was expended are those noted in the margin.

9. The balance at the end of the year i... comparatively small, namely, Rupees 21,889. The greater portion of this saving comprises the collections made in excess of the amount originally anticipated, and the savings effected under allotments made for works completed during the year, as well as for Range Establishments, and Tools and Plant.

10. The following comparative abstract exhibits the outlay on New Works and Repairs, etc. incurred both by the Revenue and Public Works Departments.

No. 4.—Comparative abstract of Charges under District Road Fund:—

Items.		Expenditure of last year.	Current year's expenditure. By Department Public Works. Allotment as finally sanctioned.	Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications.	New Works	43,272	72,323	61,882	...	85	61,967	18,695	...
	Repairs ...	6,522	19,526	18,136	3,830	1,969	20,105	13,583	...
Miscellaneous Public Improvements.	New Works	...	9,153	7,899	2,356	136	8,035	8,035	...
	Repairs ...	297	733	734	770	715	1,449	1,152	...
Petty Establishment... ...		...	4,800	2,292	...	12	2,304	2,304	...
Tools and Plant		...	750	594	200	...	594	594	...
Contingent Charges		26	.....	.....	...	1,739	1,739	1,713	...
Advances made in the year		100	.....	.....	...	70	70	...	30
Cost of supervision by the Public Works Department at 10 per cent		...	7,510	13,229	...	...	13,229	13,229	...
Total ..		50,217	1,15,022	1,04,766	7,156	4,726	1,09,492	59,305	30
Net Increase...		...	.....	.....	...	...	.....	59,275	...

11. The Board will notice that a comparatively small expenditure was incurred by the Revenue Department during the year. Provision was duly made in the revised Budget sanctioned in Government Order No. 2,879, dated 16th November 1868, Revenue Department, for carrying out all annual repairs by this Department, agreeably to paragraph 6 of the Board's Proceedings No. 1,897, dated 16th March 1868. The Superintending Engineer in his letter embodied in Board's Proceedings No. 577, dated 28th January 1869, strongly protested against this, in the terms quoted in the margin. The amount was consequently placed at his disposal in view to the work being carried out by the Department Public Works without clashing and misunderstanding, which would seem from the Superintending Engineer's letter to be imminent, if the Revenue Department did the work. Hence the small expenditure noticed.

> "On the roads for which allotment for maintenance are now for the first time to be made, and on which no work is being performed by this Department, I have no objection to repairs being executed by the Revenue Department, provided this Department is not called upon to prepare estimates for them. I observe that you propose that the Railway Feeder from Tiravarumbur to Gotamacherry shall be executed by the Revenue Department. The estimate has already been prepared and I shall be glad to hand it to you; as it has been found in the Tanjore District that the roads carried out by the Revenue Department have given this Department more trouble than the execution of the road would have given and that there has been considerable delay in the execution of such works, and an endeavour has been made to throw the blame of the delay on this Department. I must declare to let my Department have any thing to do with the work undertaken by the Revenue Department; there can then be no doubt as to the parties to be blamed for bad work, deviation from estimates, and delay in execution."

If the Department Public Works decline to prepare and furnish estimates for works proposed to be carried out by the Revenue Department, as the Superintending Engineer avers he is determined to do, it is impossible to expect much from the Revenue Officers in the way of executing Road Fund works, as there is no competent Estimate-maker, nor Draughtsman attached to this Office.

12. Jungle Conservancy Fund.—The balance at the credit of this fund on the 1st April 1868, was Rupees 2,807. This was raised to Rupees 6,388 by the addition of the receipts of the year, namely, Rupees 3,581.

The abstract below shows the receipts from the several sources as compared with the transactions of the preceding year. The variation under each item is explained in Enclosure A. to Statement No. I.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	2,222	2,154	.....	68
Sale of trees	1,049	891	.....	158
Fees from charcoal burners	429	536	107	.....
Miscellaneous receipts	.....	.....	.....	.....
Total...	3,700	3,581	107	226
Net decrease...	.....	.....	.....	119

The decrease is owing to the Department Public Works having been allowed this year to take trees and firewood free of charge in the Moosery Talook. This arose from an oversight on the part of the Acting Head Assistant Collector, but the matter has been set right, and back payments will have to be made to our funds.

	Rs.
Commission	479
Establishment...	275
(10) per cent	413
Total...	1,167

The expenditure during the year was Rupees 3,435. Deducting the amount spent on the marginal items amounting to Rupees 1,167, the balance Rupees 2,268 was the amount incurred for the formation and maintenance of nurseries, avenues, and topes, as detailed in Statement No. II.

During the year, fresh nurseries were formed at Essanay and Manapparai, and the existing nurseries and topes were considerably improved. The Coleroon north bank from Madanattur to the lower anicut has been planted with Palmyras and various trees. I propose trying the Mathura,

the Jack, and the Casuarinas in the Padoogays, and am sure they would flourish capitally, but the larger part of the Padoogays are under the Department Public Works, and consequently beyond our control.

The Comparative abstract entered below exhibits the expenditure under several items:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantation and topes	438	694	693	.....	.....	693	255	...
Improvement and maintenance of do.	1,877	1,620	1,450	.....	107	1,557	...	320
Commission for the collection.....	339	.....	.....	.....	479	479	140	...
Establishment for avenues, etc.....	78	.....	.....	.....	275	275	197	...
Miscellaneous.....	6	.....	.....	.....	18	18	12	...
Cost of supervision by the Department Public Works.....	...	.....	413	.....	.....	413	413	...
Total...	2,738	2,314	2,556	.....	879	3,435	1,017	320
Net Increase...	...	.....	.....	.....	.....	...	697	...

This increase is not as large as I could wish to see, but during the current year, we have ample work in prospect to consume our available funds, and I have no doubt that next year's balance in hand will be very small. Jack trees of the best caste obtained from Pattukottah are being planted out and will supply a want now felt.

13. Nanul Grass Fund.—This fund had its origin as a separate asset in 1867-68. The amount in favor of this fund at the close of that year was Rupees 1,412. Add the amount collected during the year under review, namely, Rupees 1,952. The total sum was Rupees 3,364.

A Comparative Abstract of the Receipts under this head is given below. The particulars of the variation under Miscellaneous receipts are given in Enclosure A.:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul.....	212	235	.....	7
Coray rent.....	64	65	1	.....
Miscellaneous receipt...	1,106	1,652	546	.....
Total...	1,412	1,952	547	7
Net Increase...	.....	.....	540	.....

No expenditure was incurred during the year, but the subject is now under consideration and I will make the best arrangements that present themselves for the appropriation of these funds.

14. Pound Fund.—The balance on the 1st April 1868, was Rupees 4,143, and the receipts during the year amounted to Rupees 4,977. The total Rupees 9,120 was the sum available.

The subjoined Abstract gives the particulars of this fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act III. of 1857.....	3,820	4,010	190	.....
Sale proceeds of stray cattle.....	1,265	957	.....	308
Recoveries of advances and unadjusted expenditure.....	1	10	9	.....
Miscellaneous receipt.....	2	.....	.....	2
Total...	5,088	4,977	199	310
Net Decrease...	.....	.....	.....	111

The decrease occurs in the sale proceeds of stray cattle. This revenue is doubtless of a fluctuating nature, but the variations require scrutiny. This subject has lately been looked into, and it was found that the rich Mirassidars of the irrigated talooks had obtained appointments as Pound-keepers and received the salary, whilst totally neglecting the duties they had undertaken to perform. This has been altered, and they have in many instances been replaced by really working men not above their situations.

The expenditure amounts to Rupees 5,570. Deducting the amount spent on marginal* items amounting to Rupees 4,007, the remainder Rupees 1,563 was employed in paying the wages of the establishment and in constructing and repairing Pounds. The following Abstract gives the particulars of the expenditure:—

	Rs.
Amount transferred to District Road Fund.....	4,000
Refunds of sale proceeds of cattle.....	7
	4,007

Items.	Expenditure of last year.	Current year's expenditure. Allotment as specially sanctioned.	Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds.....	1,230	...	1,417	187	...
Charges for constructing and repairing Pounds.	344	...	146	...	198
Miscellaneous charges.....	61	...	7	...	54
Amount transferred to the District Road Fund.	4,000	...	4,000	...	...
Total...	5,635	...	5,570	187	252
Net Decrease...	...	...	...	...	65

Deducting from the amount available the expenditure incurred during the year, namely, Rupees 5,570, the balance at its close was Rupees 3,550. Of this sum, I propose to transfer to District Road Fund Rupees 3,300, leaving the remainder 250 for the purposes of Pounds.

15. Public Bungalow Fund.—The balance in favor of this fund at the end of 1867-68 was Rupees 636. This was raised to Rupees 1,370 by adding Rupees 684, being the amount realised during the year under review, as shown below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from traveller...	368	390	22	...
Sale proceeds of furniture.....	...	193	193	...
Do. of bungalows.....	495	...	...	495
Grant-in-aid from Government	158	160	2	...
Miscellaneous receipt.....	...	1	1	...
Total...	961	684	218	495
Net Decrease...	...	...	...	277

The amount entered under "sale proceeds of furniture" was the sum realised by the sales of the articles belonging to the abandoned Public Bungalows. The expenditure during the year was Rupees 532, as particularised in the following Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	360	...	150	...	210
Batta to pensioned sepoys.....	163	...	108	...	55
Purchase and repair of furniture.....	79	...	245	166	...
Miscellaneous charges.....	37	...	29	...	8
Total...	639	...	532	166	273
Net Decrease...	...	...	...	...	107

The decrease under "Establishment and Batta to pensioned Sepoys" arises from the fact of the services of the servants entertained at the marginal* abandoned bungalows having been dispensed with.

* Samayapuram, Toramangalam, Volicondapuram.

The increase under the purchase of Office furniture occurs on account of the iron cots and chairs lately supplied by the Board.

The accompanying Statement No. 4. shows the number of bungalows, the number of travellers who halted at them, and the condition of each bungalow. Several complaints having been made regarding the state of the Thovarunccorchy bungalow, I have rent my 1st Clerk, an East Indian, to make it comfortable and neat, as it is the half-way house between this and Madura

16. Endowment Fund.—The balance at the credit of this fund on the 1st April 1868 was Rupees 9,339. The receipts during the year amounted to Rupees 1,817 as per annexed abstract. The total Rupees 11,156 was the amount available. The variations under several sources are explained in enclosure A:—

Items.	Last year.	Current year.	Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.
Revenue derived from Inams.....	2,027	1,812	...	215
Recoveries of advances and unadjusted charges.....	725	3	...	722
Miscellaneous receipts.....	747	2	...	745
Total...	3,499	1,817	...	1,682
Net Decrease...	...	...	...	1,682

The expenditure amounts to Rupees 1,402. Full particulars are given in Statement No. 3, which submitted. An abstract of the expenditure compared with the transactions of the previous year is given below.

In my letter to the Board dated * I represented the satisfactory manner in which the Pandalore Chuttrum had been built by the Tahsildar with aid from these funds. Plans are now being prepared for a Chuttrum at Kannanur between Moosery and Toriore and for the restoration of the ruined Chetty Chuttrum between Trichinopoly and Dindigul, and I hope soon to submit them to the Board for sanction; these will largely indent upon our available assets:—

* 14th June 1869, No. 132.

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	427	...	433	6	...
Cost of feeding indigent persons.....	97	...	86	...	11
Miscellaneous charges.....	2,889	...	683	...	2,206
Advance during the year.....	...	...	200	200	...
Total...	3,413	...	1,402	206	2,217
Net Decrease...	...	...	...	...	2,011

The considerable decrease under Miscellaneous Charges is attributable to the large amount paid in 1867-68 for the repair of certain Oorani or drinking reservoirs in the Kulitallai Talook.

The balance at the close of the year was Rupees 9,754.

17. Village Cess.—The balance on the 31st April 1868 was Rupees 1,21,953. Add the receipts during the year, namely, Rupees 98,400 as per annexed abstract. The total was Rupees 2,20,353:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fee Cess under Act IV. of 1865	1,04,675	98,062	...	6,613
Miscellaneous receipts	187	338	151	...
Total...	1,04,862	98,400	151	6,6[illegible]
Net Decrease...	...	...	...	6,[illegible]

The large decrease observable in the [illegible] Cess under Act IV. of 1865, arises from the [illegible] emption* of "Entire Inams" from this c[illegible] during the year reported on.

* Vide Board's Proceedings, dated 8th December 1863, No. 8,597.

The expenditure amounts to Rupees 71,590, as given in the following Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	62,465	...	67,079	4,614	...
Miscellaneous charges	3,809	...	4,511	702	...
Total...	66,274	...	71,590	5,316	...

The increase under "Payments to Village Officers" is attributable to a greater portion of the salaries in arrears having been paid up during the year under review.

Miscellaneous Charges consist [illegible]—refunds of the cess already paid by the holders of entire Inams. As the Board, doubtless remember, it has been proposed to invest our available balance under this head of nearly one and half Lakhs, and thus allow the interest accruing therefrom to form one of the assets for the payment of our new Village Establishment.

18. Process Service Fund.—The balance at the beginning of the year was Rupees 1,048. This was raised to Rupees 4,594, by the addition of the receipts of the year amounting to Rupees 3,642.

The following is the Comparative Abstract of the Receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under Madras Act II. of 1864	4,472	4,594	122	...
Total...	4,472	4,594	122	...

The expenditure amounted to Rupees 4,703, of which the following is the Comparative Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Ameens	3,997	...	4,703	706	...
Total...	3,997	...	4,703	706	...

The increase arises from a larger number of Process being issued during the year, owing to greater exertion having been made with regard to realisations of revenue.

19. Irrigation Cess.—This fund had to its credit a sum of Rupees 9,292 on the 1st April 1868. Add the receipts of the year Rupees 9,996, making in all Rupees 19,288. The following is the Comparative Abstract of Receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of cess realised	8,318	9,844	1,526	...
Recoveries of advances and unadjusted charges	1	141	140	...
Miscellaneous receipts	...	11	11	...
Total...	8,319	9,996	1,677	...

The increase occurs in the introduction of this cess in the Woodiarpolliem Talook, under the Ponnary Channel, during the year under review.

The expenditure during the year amounted to Rupees 9,142, as shown in the following abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	6,569	...	7,638	1,069	...
Miscellaneous	1,079	...	1,504	425	...
Total...	7,648	...	9,142	1,494	...
Net Increase...	...	...	...	1,494	...

The increase under "Establishment and Miscellaneous Charges" is respectively attributable to the establishment newly entertained for the Conservancy of the Ponnary Channel, in the Woodiarpolliem Talook, and also to greater attention having been paid to the Corumbeas and Channels; the former during the past year were unusually successful, as they furnished water well into March.

The subjoined abstract shows the Demand, Collection and Balance:—

Particulars.	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
Arrears.....	7,404	5,170	2,234
Current.....	10,774	4,673	6,101
Total...	18,178	9,843	8,335

	Rs.	A.	P.
Deduct amount written off as per Board's Proceedings, No. 2,553, dated 15th April 1869.....	2,198	12	6
Net balance...	6,136	0	0

Of this balance, Rupees 4,985 have since been collected, and necessary steps have been taken for the early realisation of the remaining portion, namely, Rupees 1,151. Now that the time of the Tahsildars is not as hitherto fully occupied in the collection of their land revenue arrears, this supernumerary item will receive attention.

Esd. G. A. Turton.

Madura, 12th July 1869.

No 220.

From J. R. ARBUTHNOTT, Esq.,
Officiating Collector of Madura,

To J. GROSE, Esq.,
Acting Secretary to the Board of Revenue.

I have the honour to submit my report on the administration of the District Local Funds for the official year 1868-69, accompanied by the prescribed Statements noted in the margin.

Nos. 1 to 5 and Enclosure A.

2. In doing so, I subjoin two Abstract Statements showing the transactions of the several Funds, as compared with the receipts and charges during the previous year.

No. 1.—Abstract showing the transactions of the several Funds in 1868-69.

Number.	Funds.	Balance brought forward on the 1st April 1868.			Receipt during the year.			Total.			Expenditure during the year.						Balance at the end of the year.		
											By the Revenue Department.			By the Public Works Department.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Total.		
																	Rs.	A.	P.
1	District Road Fund *minus* balance...	83,003	13	5	1,73,944	12	4	2,56,948	10	9	76,654	5	10	1,01,038	15	5	1,77,693	5	3	79,255	5	6
2	Jungle Conservancy	2,831	12	0	4,991	11	10	7,873	7	10	2,714	7	0	...	...	...	2,714	7	0	5,159	0	10
3	Nanal Grass Fund.	251	5	4	125	0	0	376	5	4	77	0	0	...	...	...	77	0	0	299	5	4
4	Pound Fund	10,839	15	2	12,891	8	10	23,731	8	0	14,262	2	4	...	...	...	14,262	2	4	9,469	5	8
5	Public Bungalow Fund, ...	650	0	9	700	4	0	1,350	4	9	846	11	9	...	...	...	846	11	9	503	0	0
6	Endowment Fund.	3,771	11	3	17,331	1	0	21,102	12	3	14,192	14	0	...	...	...	14,192	14	0	7,109	14	3
7	Village Service ...	2	12	1	865	12	0	868	8	1	815	8	10	...	...	...	815	8	10	22	15	3
8	Process Service, Revenue Department	7	11	1	1,127	13	3	1,135	8	4	189	2	1	...	...	...	189	2	1	946	6	3
9	Irrigation Cess ...	...	...	...	803	3	11	803	3	11	463	8	0	...	...	...	463	8	0	341	11	11
	Total...	18,405	3	8	2,12,986	3	2	1,48,327	9	5	1,10,245	11	10	1,01,038	15	5	2,11,284	11	3	323,855	4	6

No. 2.—Comparative Abstract of the Receipts and Charges under several Funds in 1868-69.

No.	Funds.	Receipts.				Charges.			
		Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	District Road Fund	85,119	1,73,945	88,826	...	1,68,816	1,77,493	8,817	...
2	Jungle Conservancy	5,901	4,902	...	999	3,170	2,711	...	459
3	Nanal Grass	387	125	...	262	155	77	...	58
4	Pound Fund	12,719	12,892	173	...	12,820	11,262	442	...
5	Public Bungalow ...	589	700	111	...	391	847	253	...
6	Endowment	21,526	17,531	...	3,995	28,823	14,193	...	14,630
7	Village Service	838	866	28	...	826	815	11	...
8	Process Service, Revenue Department	14	1,123	1,111	...	15	189	176	...
9	Irrigation Cess	...	803	803	...	...	463	463	...
	Total...	1,27,183	2,12,987	91,069	5,256	2,16,212	2,11,254	10,162	15,159
	Net Increase...	...	...	85,813	...	...	Net Decrease...		4,958

3. The administration of the Funds during the year is on the whole satisfactory. There is a net increase of Rupees 85,801 in the receipts from the several items of Local Funds; the chiefly occurs in the items of Road Cess, Recoveries of Advances, and Unadjusted Charges. The receipts from the Road Cess alone exceeded those of the previous year by Rupees 80,718.

4. There is an increase this year on account of the expenditure on certain items, and decrease in others; this is shown in detail in Abstract No. 2.

5. District Road Fund.—The following are the abstracts of receipts and disbursement of the Fund:—

No. 3.—Comparative Abstract of Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ferry rents	... ...	... ...	... ...	... ...
Tolls on roads and bridges	5,221 5 0	3,164 7 6	... ...	2,056 13 6
Road Cess	43,805 5 5	1,24,553 7 11	80,748 2 6	... ...
Surplus Pound Fund	11,000 0 0	10,000 0 0	... ...	1,000 0 0
Grass rent	... ...	86 10 8	86 10 8	... ...
Fish rent	15,296 7 11	14,793 5 3	... ...	503 2 8
Avenue clippings	3,231 3 6	2,542 10 8	... ...	688 8 10
Contribution in aid of Public Works	125 0 1	182 10 0	57 9 11	... ...
Sale of materials already charged for in the bills for works	... ...	0 12 0	0 12 0	... ...
Recoveries of advances, current year	132 11 4	6,712 9 7	6,579 14 3	... ...
Do. of do. past year	3,490 4 1	4,536 13 11	1,046 9 10	... ...
Do. of do. for Imperial Works	... ...	... ...	... ...	... ...
Do. of unadjusted charges in cash	... ...	5,198 12 0	5,198 12 0	... ...
Do. of adjusted expenditure	... ...	11 1 0	11 1 0	... ...
Miscellaneous Receipts.				
Collection on Bandy Pettahs	1,365 12 4	998 12 6	... ...	366 15 10
Fees on Measures	147 9 4	85 8 10	... ...	62 0 6
Amount of Irrigation Cess for maintaining Nelyur channel	1,216 0 8	1,055 2 6	... ...	160 14 2
Fines imposed for not rendering Road Cess account	... ...	6 0 0	6 0 0	... ...
Market rent	... ...	16 0 0	16 0 0	... ...
Miscellaneous items not occurring in the year under report	*87 9 9	... ...	... ...	87 9 9
Total...	85,119 5 5	1,73,944 12 4	93,751 8 2	4,926 1 3
Net...	.....	.....	88,825 6 11	.....

* Fines and forfeitures from Avenue Establishment ..... Rupees 13 9 3
Sum erroneously credited to this Fund, instead of Nanal Grass Fund ..... ,, 74 0 0
Total Rs..... 87 9 9

No. 4.—Comparative Abstract of the Charges under District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure.						Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.			
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.				
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Communications... {New Works	1,27,813 6 6	83,691 0 0	81,103 13 7	40,450 0 0	12,185 8 2	1,23,289 5 9		... ...	4,559 0 3
Communications... {Repairs	13,609 15 1	9,469 0 0	8,827 12 6	9,850 0 0	9,277 1 4	18,174 13 10	4,513 14 9	... ...	815 8 0
Miscellaneous Public Improvements. {New Works	1,140 8 6	... ...	... ...	500 0 0	325 0 0	325 0 0	... ...	... ...	4,772 4 8
Miscellaneous Public Improvements. {Repairs	13,840 3 3	... ...	... ...	9,067 14 9	9,067 14 9	9,067 14 9	... ...	... ...	... ...
Petty Establishment	... ...	1,460 0 0	1,257 14 5	200 0 0	142 10 4	1,380 8 9	1,380 8 9	... ...	... ...
Tools and Plants	... ...	850 0 0	799 4 4	770 0 0	... ...	799 4 4	799 4 4	... ...	... ...
Contingent charges	693 4 11	... ...	... ...	... ...	933 12 11	933 12 11	5 8 0	... ...	... ...
Advances made in the year	2,434 13 1	... ...	... ...	... ...	14,722 6 4	14,722 6 4	12,287 9 0	... ...	... ...
Cost of supervision by Public Works Departments at 10 per cent	8,992 14 10	9,268 0 0	9,000 2 7	... ...	... ...	9,000 2 7	7 3 9	... ...	... ...
Total...	1,68,816 1 7	1,03,579 0 0	1,01,093 15 5	51,770 0 0	76,654 5 10	1,77,693 5 3	18,994 0 7	10,146 12 11	.....
	.....	.....	.....	.....	.....	.....	8,847 3 8	.....	

6. There is a net increase of Rupees 88,826 in the receipts of the year, which is chiefly due, as already stated, to increased collection from the Road Cess to the large amount of advances recovered and to unadjusted charges. Out of the item, Rupees 5,198-12-0, unadjusted charges recovered, Rupees 5,015 is the amount placed in 1865-66 at the disposal of Department of Public Works, and now adjusted in the plus and minus Memorandum as per Accountant-General's Memorandum, dated 2nd December 1868, No. 4,917.

7. There is a decrease of Rupees 2,056 in the collections of tolls on roads and bridges, which I attribute to the remissness and dishonesty of the establishment entertained on the Andiputty Pass. I have, therefore, removed them and replaced by another establishment, which have placed under the immediate supervision of the Sub-Magistrate. The tolls on this pass have gradually decreased from Rupees 8,000 collected in the first year after the pass was opened, to Rupees 3,000 in the past year. The fluctuations in the receipts of the other items are too trifling to need any special notice.

8. The toll is collected only on one road, namely, Andiputty pass, at the rates reported in paragraph 7 of the last report, dated 7th December 1868, No. 300; the mode of collecting the Road Cess and Fish rent has also been explained in that report.

9. The Memorandum given in the margin shows the amount of Road Cess collected during the year, and the balance outstanding on the 1st April 1869. Of this sum, Rs. 10,998-14-7 has since been recovered.

	Collection.	Balance.
	Rs. A. P.	Rs. A. P.
Ryotwarry	41,377 3 0	698 8 6
Inam	40,875 1 11	3,993 13 7
Zemindary	41,890 7 0	45,493 12 7
Total...	1,24,142 11 11	50,185 2 8

10. The inhabitants of Cholavandan paid Rupees 182-10-0 as a contribution for the purpose of constructing a tunnel, etc., near the river Vigai in their village; the greater part of this amount was collected in 1867-68, but brought to account only this year, the sum having been in the meantime kept in deposit. A grant-in-aid of Rupees 200 was paid in 1867-68 from the Road Fund, and the work completed during the year at a cost of Rupees 376-10-0.

11. A grass rent of Rupees 86-10-8 was collected during the year from the old Parade ground at Dindigul, the pasturage on which was rented for one year.

12. Rupees 1,77,693 of the Road Fund money was spent during the year against Rupees 1,63,816 in the previous year, showing a net increase of Rupees 8,847. The expenditure in the Public Works Department has been nearly equal to the allotment, while it was slightly exceeded in the Revenue Department from unforeseen causes. Care, however, will be taken to prevent a recurrence of such excess in future.

13. The allotments entered in the above comparative abstract are those proposed by me in my letter recorded in the Board's Proceedings, dated 17th February 1869, No. 1,075. It was impossible to confine the expenditure to the allotment sanctioned by the Board, as before the receipt of their Proceedings nearly the whole of the sums proposed by me had been spent.

14. The sum of Rupees 6,029-6-0 has been laid out by the Department of Public Works on making the road from Cumbum to the Periyar; it is shown in the accounts as a loan from the Road Fund under the Proceedings of the Board, dated 8th March 1869, No. 1,565. The total expenditure during the year 1868-69 exceeds the receipts by Rupees 3,748-8-11, which is owing to the Department of Public Works having exceeded the original allotment made for Road No XII. between Tondy near Vattanam to Dindigul; including this item the expenditure* on account of Road Fund exceeds the receipts by Rupees 86,812-6-4.

* Up to the end of 1868-69.

15. There is an increase in the amount expended on repairs to Communications. The increase under Petty Establishment and Tools and Plants is owing to the fact that no money has been spent on this item during the year 1867-68. The increase in the item "Advance" is

accounted for by the loan given to Department of Public Works for the road to the Perayar, and by the larger advances received by Local Officers.

16. The decrease under the item "Communication, New Works" is owing to less expenditure during the year, necessitated by the embarrassed state of the Fund; the decrease under "Miscellaneous Public Improvements, Repairs," is due to a smaller expenditure in maintaining avenues etc. Nearly half of the outlay expended in making roads during the year, or Rupees 60,575-6-9 has been expended on making Imperial Road No. XII. between Vattanom and Dindigul. The Board in their Proceedings, dated 17th February 1869, No. 1,075, reduced the allotment for the road to Rupees 10,000, but as the work had been entrusted to Contractors and large sums spent by them before the receipt of the Board's orders the expenditure could not be kept within that limit. Rupees 1,01,905-3-9* plus the cost of Public Works supervision, namely, Rupees 1,15,395-12-1, have been laid out on this road up to the end of last year, and the Government have ordered this money to be repaid in paragraph 5 of their Proceedings under date 3rd March 1869, No. 553, Revenue Department.

	Rs.	A.	P.
* 1867-68.....	44,329	13	0
1868-69.....	60,575	6	9
	1,01,905	3	9
Public Works Supervision...	10,490	8	4
	1,15,395	12	1

17. The roads noted in the margin have been made at the cost shown in the note. They are portions of important District lines. The first was executed under the supervision of the Department of Public Works, and the other two under that of the Revenue authorities. The other roads made during the year are of ordinary character, and do not call for any special notice.

	Rs.
Road between Tiroomungalum and Ooselomputty.	15,850
Do. between Sivagunnah and Tirooppattoor ...	19,500
Do. between Andiputty and Attenagaram	11,553

18. Rupees 18,174 have been spent on the repair and maintenance of the District Roads.

19. JUNGLE CONSERVANCY FUND—

Comparative Abstract of the Receipts under Jungle Conservancy Fund for 1868-69.

Items.	1867-68.			1868-69.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Tax on fuel, firewood, and bamboos...	4,385	4	7	2,853	5	7	...	...	...	1,531	15	0
Rent of jungles	...	...	...	...	...	...	...	...	...	...	...	...
Sale of trees	755	14	8	429	14	10	...	...	...	325	15	10
Fees from charcoal burners	521	7	6	433	5	5	...	...	...	88	2	1
Recoveries of advance and unadjusted charges	...	...	...	775	2	8	775	2	8	...	...	...
Miscellaneous Receipts.												
Rent of Caroovela fruits	301	4	9	386	4	6	81	15	9	...	...	...
Do. of Bungalow gardens	10	8	0	20	11	6	10	3	6	...	...	...
Fines and forfeitures	...	...	...	92	15	4	92	15	4	...	...	...
Refund of charges on account of Palmyra seeds, etc.	13	12	0	...	...	...	...	...	...	13	12	0
Total.....	5,991	3	6	4,991	11	10	960	5	3	1,959	12	11
Net Decrease...	...	...	...	...	...	...	...	...	...	999	7	8

Comparative Abstract of the Charges under Jungle Conservancy Fund for 1868-69.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotments finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotments finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	879	...	...	...	527	527	...	352
Improvement and maintenance of topes	158	...	...	...	293	293	135	...
Commission for collection...	792	...	...	...	413	413	...	379
Establishment for Avenues, etc.	780	...	...	...	1,019	1,019	239	...
Miscellaneous charges	60	...	...	...	31	31	...	29
Advance made during the year.....	500	...	...	...	430	430	...	70
Total.....	3,169	...	...	...	2,713	2,713	374	830
Net Decrease...	...	...	...	...	...	...	...	456

20. The accounts of this Fund show a net decrease in the receipts amounting to Rs. 999; this is chiefly owing to the temporary discontinuance of the collection of seigniorage on head-loads of fuel during the greater part of the year, under the orders of the Board, dated 24th March 1868. The levy of the tax has been recommenced, and the revenue from this source will probably rise to its former standard.

21. The item "Sale of trees" is of a fluctuating character, and does not call for remark.

22. There is a net decrease of Rupees 456 in the total expenditure.

23. The increase in the item "Improvement and maintenance of Topes" has been occasioned by the purchase of palmyra seed. The increase in the establishment for avenues is accounted for by the entertainment of additional servants for watering avenues on certain new roads.

24. The decrease in the amount of fees collected on fuel produced a corresponding reduction in the amount of commission paid from the Fund.

25. NANAL GRASS FUND—

Comparative Abstract of the Receipts under Nanal Grass Fund.

Items.	Last year.			Current year.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.
Sale of Nanal	386	9	5	125	0	0	...	...	...	261	9	5
Coray rent	...	...	...	...	...	...	...	...	...	...	...	...
Recoveries of advances, etc.....	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Total...	386	9	5	125	0	0	...	...	...	261	9	5

Comparative Abstract of Charges under Nanal Grass Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure	Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	130	...	...	...	77	77	...	53
Miscellaneous Charges	5	...	...	...	...	...	...	5
Advance made	...	...	...	...	..	...	...	...
Total.....	135	...	...	...	77	77	...	58

26. This Fund was first opened in our accounts in 1867-68. The decrease in the receipts is only nominal, for, under the head "last year" the accumulations of previous years, namely Rupees 322-9-5, as well as the collections of Rupees 61 made during 1867-68, have been entered as stated in paragraph 37 of the last report: there is an actual increase of Rupees 61 over the receipts of the preceding year.

27. The decrease in the expenditure is owing to the reduction of the establishment in consequence of the grass in some places having been newly rented this year.

28. Pound Fund—

Comparative Abstract of Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fines levied on stray Cattle under Section 12, Act III. of 1857...	11,321 7 6	11,980 6 9	455 15 3	... ...
Sale proceeds of do. under do...	1,172 13 1	810 7 4	... ...	362 ... ...
Recoveries of advances and unadjusted expenditure	12 12 2	93 6 2	80 10 0	... ...
Miscellaneous Receipts.				
Undisbursed portion of salaries...	8 6 3	....	... ...	8 6 3
Fines and forfeitures from the pay of Establishment	0 4 0	7 4 7	7 0 7	... ...
Total... ...	12,524 10 0	12,891 8 10	543 9 10	370 12 0
Net Increase	....	... .	172 13 10	... ...

Comparative Abstract of Charges under Pound Fund.

Items.	Last year's expenditure	Current year's expenditure. Expenditure by the Public Works Department. Allotment as finally sanctioned.	Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.
Establishment	2,328	...	...	...	3,607	3,607	1,279	.....
Charge for constructing and repairing Pounds	294	...	...	...	273	273	.....	21
Miscellaneous	198	...	...	...	382	382	184	.....
Amount transferred to District Road Fund	11,000	...	...	...	10,000	10,000	.....	1,000
Advance	.....	...	...	...	....	...	.....	.. ...
Cost of supervision by Department of Public Works.	.....	...	...	...	...	...	... ..	.....
Total... ...	13,820	...	...	...	14,262	14,262	1,463	1,021
Net Increase	.....	...	...	...	...	...	442	.....

29. There is an increase of Rupees 456 in the fines levied on stray cattle, and decrease of Rupees 362 in the sale proceeds of unclaimed cattle. These variations do not require any special notice.

30. The large increase in the expenditure under this Fund is owing to the appointment of paid Pound-keepers in several villages, where from the number of Cattle impounded it was found necessary to employ them; this increased expenditure accounts for the falling off in the sum transferred to District Road Fund.

31. Public Bungalow Fund—

Comparative Abstract of Receipts under Public Bungalow Fund.

Items.	Amount of receipts for 1867-68.	Amount of receipts for 1868-69.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees from Travellers	449 2 6	559 4 0	110 1 6	... ...
Sale proceeds of Furniture	... ...	1 0 0	1 0 0	... ...
Do. of Bungalows	... ...	... ...	... ...	... ...
Grant-in-aid from Government... ...	140 0 0	140 0 0	... ...	... ...
Recoveries of advances and unadjusted expenditure	... ...	... ...	... ...	... ...
Miscellaneous Receipts as shown in the column of remarks	... ...	... ...	... ...	... ...
Total... ...	589 2 6	700 4 0	111 1 6	... ...

Comparative Abstract of Charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	291	...	...	...	289	289	...	2
Batta to Pensioned Sepoys..	135	...	...	...	133	133	...	2
Purchase and repair of Furniture...	11	...	...	...	202	202	191	..
Miscellaneous charges ...	157	...	...	...	222	222	65	...
Advance in the year ...	...	...	...	...	...	...	...	...
Cost of supervision by Department of Public Works.	...	...	...	...	...	...	...	...
Total... ...	594	...	...	...	846	846	256	4
Net Increase ...	...	...	...	...	...	...	252	...

32. The transactions of this Fund with regard both to the receipts and charges are very satisfactory; the fluctuations are very slight and do not demand any particular notice, excepting the increase in the item "Purchase and repair of Furniture" which is principally owing to the purchase of iron cots for the use of the Bungalows at Madura and Melur.

33. Endowment Fund—

Comparative Abstract of the Receipts under Endowment Fund.

Items.	Amount of receipts for 1867-68.	Amount of receipts for 1868-69.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fixed allowance by Government	9,127 0 1	10,225 0 7	1,098 0 6	....
Revenue derived from Inams, etc...	11,670 13 0	5,286 11 1	....	6,384 1 11
Recoveries of advances and unadjusted charges... ...	....	1,267 11 5	1,267 11 5	....
Miscellaneous Receipts.				
Recoveries of expenditure.	625 4 6	487 10 4	....	137 10 2
Collections of Bandy Pettahs.	82 15 4	241 2 6	158 3 2	....
Rent of manures of Ummembutty Chattrum ...	15 4 0	....	....	15 4 0
Sale proceeds of decayed trees.	1 13 0	22 13 1	21 0 1	....
Rent of Cocoanut trees	3 0 0	....	....	3 0 0
Total... ...	21,526 1 11	17,531 1 0	2,544 15 2	6,540 0 0
Net decrease...	....	....	....	3,995 0 11

Comparative Abstract of Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	4,754	...	...	...	4,028	4,028	.....	726
Cost of feeding indigent persons	7,905	...	...	...	8,189	8,189	284	.....
Miscellaneous charges ...	15,977	...	..	...	1,601	1,601	.....	14,376
Advance during the year ...	193	...	...	...	373	373	180	.....
Cost of supervision by Department of Public Works.	.. ...	...	...	...	...	...	.....	.....
Total... ...	28,829	...	...	...	14,191	14,191	464	15,102
Net decrease... ...	.....	...	...	...	...	...	.....	14,638

34. A large decrease is apparent in the receipt of this Fund. It is the result of a large sum of money omitted in the previous year having been brought to account in 1867-68. The increase of Rupees 1,008 in the amount of fixed allowance paid by Government is owing to the deduction of that sum in 1867-68, on account of excess payment made in the preceding year. The other items of increase are very trifling.

35. The decrease in expenditure is attributable chiefly to the construction of a Chuttrum at Puttanendel, and to the repair of irrigation works attached to it in 1867-68.

36. Village Service Fund—

Comparative Abstract of Receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collection of Meerahs	... ...	... ...	... ...	... ...
Fee Cess under Act IV. of 1865 ...	... ...	... ...	... ...	... ...
Revenue of enfranchised Inams... ...	... ...	... ...	... ...	... ...
Miscellaneous.				
Amount deducted from the Beriz for the pay of Village Servants... ...	838 2 8	865 12 0	27 9 4	... ...
Total... ...	838 2 8	865 12 0	27 9 4	... ...

Comparative Abstract of Charges under Village Service Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers.	835	...	...	...	845	845	10	...
Miscellaneous Charges	...	...	...	...	...		...	...
Total.....	835	...	...	...	845	845	10	...

37. There is only a slight increase both in the receipt and expenditure of this Fund which does not require any explanation.

38. Process Service Fund—

Comparative Abstract of the Receipts under Process Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees realised from Revenue defaulters under Madras Act II. of 1864	14 7 1	1,127 13 3	1,113 6 2	... ...
Miscellaneous Receipts.....	... ...	... ...	... ...	... ...
Total.....	11 7 1	1,127 13 3	1,113 6 2	... ...

Comparative Abstract of Charges under Process Service Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens.	13	...	...	...	189	189	176	...
Miscellaneous Charges	...	...	...	...	...		...	...
Total.....	13	...	...	...	189	189	176	...

39. The amount of receipts entered in the first item includes the fees realised under Regulation VI. of 1831, Act XIII. of 1859, and Act VIII. of 1865.

40. Before the issue of the Board's Circular No. 1 of 1869 (Standing No. 277-2) the fees levied under these enactments were kept in deposit by the District Officers and spent at their pleasure. I issued a Circular on the 30th January last to credit the balance in their hands to the Fund and to keep separate Registers for the fees collected under each Act. This accounts for the large increase both in the receipts and disbursements.

41. As no separate accounts of the receipts from each source have hitherto been kept by Divisional Officers, the fees realised under the different Acts cannot be distinctly exhibited in the Abstract.

42. Irrigation Cess Fund—

Comparative Abstract of Receipts under Irrigation Cess Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount of Cess realised	... ...	801 15 2	801 15 2	... ...
Miscellaneous Receipts.				
Fines and forfeitures from the pay of Establishment.....	... ...	5 12 11	5 12 11	... ...
Recoveries from expenditure	... ...	0 7 10	0 7 10	... ...
Total.....	... ...	808 3 11	808 3 11	... ...

Comparative Abstract of the Charges under Irrigation Cess Fund.

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	By the Public Works Department. Actual expenditure.	By the Revenue Department. Allotment as finally sanctioned.	By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	...	...	...	...	468	468	468	...
Miscellaneous charges	...	...	...	...	...	...	...	...
Advances during the year...	..	...	...	...	...	...	...	...
Total...	...	...	...	...	468	468	468	...

43. The money collected from ryots up to 1867-68 for repairing and maintaining certain Irrigation channels had formerly been brought to account under the District Road Fund and was transferred during the year under report to this Fund. The cess is voluntarily paid by the ryots

cultivating lands under the Nelyur and Madakal channels. The ryots of another village appreciating the benefits arising from this system have volunteered to pay a cess for conserving and repairing their own channel.

44. The cause of increase and decrease needs no remark.

Ed. T. Cotton.

No. 272.

TINNEVELLY, 8th July 1869.

From C. T. LONGLEY, Esq.,
Acting Collector of Tinnevelly,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operations of Local Funds for 1868-69, together with the Statements prepared according to the form prescribed in Board's Proceedings, No. 5,258, dated 20th July 1868.

No. 1.—The following abstract shows in one view the balance at the beginning and end of the year, and the receipts and expenditure during the year under each head of Local Funds:—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	20,494 12 10	1,79,500 11 7	1,99,995 8 5	50,310 8 11	1,13,526 6 4	1,63,836 15 3	36,158 9 2
Jungle Conservancy Fund...	239 15 0	16,102 11 0	16,342 10 0	10,907 12 6	1,828 1 8	12,735 14 2	3,606 11 10
Nanul Grass Fund	1,830 15 11	1,470 5 9	3,301 5 8	2,854 4 10	... ...	2,854 4 10	447 0 10
Pound Fund ...	6,396 3 6	14,472 15 8	20,869 3 2	8,831 8 1	... ...	8,831 8 1	12,037 11 1
Public Bungalow Fund.	486 10 2	1,542 15 8	2,029 9 10	1,758 2 9	... ...	1,758 2 9	271 7 1
Endowment Fund	30,831 15 10	18,871 2 2	49,703 2 0	20,751 11 8	11,661 10 0	32,413 5 8	17,289 12 4
Village Service Fund	159 0 0	6,586 13 11	6,745 13 11	5,806 0 0	... ...	5,806 0 0	939 13 11
Process Service Fund in the Revenue Department	613 12 1	3,868 1 8	4,481 13 9	3,534 0 0	... ...	3,534 0 0	947 13 9
Total...	61,053 5 4	2,42,415 13 5	3,03,469 2 9	1,04,754 0 9	1,27,016 2 0	2,31,770 2 9	71,699 0 0

No. 2.—The following is an abstract of receipts and charges under the several funds for 1868-69, in comparison with those for 1867-68:—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund.	71,445	1,79,501	1,08,056	...	1,17,334	1,63,837	46,503	...
Jungle Conservancy Fund.	17,002	16,103	.....	899	29,507	12,736	.....	16,771
Nanul Grass Fund ...	2,642	1,470	.....	1,172	811	2,854	2,043	...
Pound Fund...	11,297	14,473	3,176	...	10,931	8,832	.....	2,099
Public Bungalow Fund.	1,299	1,543	244	...	1,630	1,758	128	...
Endowment Fund ...	8,098	18,871	10,773	...	6,327	32,413	26,086	...
Village Service Fund.	2,737	6,587	3,850	...	2,578	5,806	3,228	...
Process Service Fund in the Revenue Department.	1,243	3,868	2,625	...	810	3,534	2,724	...
Total...	1,15,763	2,42,416	1,28,724	2,071	1,69,928	2,31,770	80,712	18,870

No. 3.—The transactions of the District Road Fund are given in the following two Statements:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Road Cess	43,662	1,29,074	85,412	...
Surplus Pound Fund	4,000	4,000	...	...
Rent and sale of Manure	361	298	...	63
Fish rents	13,402	13,494	92	...
Avenue clippings	3,873	8,697	4,824	...
Surplus Devastanum Fund	481	3	...	478
Contribution in aid of Public Works	2,333	...	...	2,333
Recoveries of advances	103	16,181	16,078	...
Do. of do. made for Imperial Works	...	2,500	2,500	...
Do. of unadjusted charges.....	341	...	...	341
Fees collected on Cart stands	248	3	...	245
Rent of Government bazaars.....	156	210	54	...
Sale proceeds of refuse oil from the lamps of the Sulochenam's bridge	3	...	...	3
Sale of certain old road sites	1,062	...	...	1,062
Do. of Cutwal Choultry at Palamcottah.....	760	...	...	760
Do. of the stones, etc., of the demolished Fort wall at Palamcottah	660	5,023	4,363	...
Value of Cocoanut trees standing on the road side	...	18	18	...
Total...	71,445	1,79,501	1,13,341	5,285
	...	...	5,285	...
Net Increase...	...	...	1,08,056	...

No. 4.—Comparative abstract of the charges under District Road Fund.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications..... {New works	63,109	79,950	65,941	26,590	16,875	82,816	19,707	...
Communications..... {Repairs	45,903	26,010	24,286	5,000	6,281	30,567	...	15,396
Miscellaneous Public Improvements..... {New works	1,652	...	...	...	6,960	6,960	5,308	...
Miscellaneous Public Improvements..... {Repairs	390	...	1,135	...	3,497	3,497	3,107	...
Petty Establishment	21	...	883	...	21	885	1,135	...
Tools and Plants	...	...	...	...	2	885	885	...
Contingent charges	568	...	3,665	2,000	432	432	...	136
Advances made in the year	2,580	...	...	...	16,231	19,896	17,316	...
Cost of supervision by the Public Works Department at 10 per cent. (For 1866-67	...	...	8,593	...	...	8,593	8,593	...
Cost of supervision by the Public Works Department at 10 per cent. ,, 1867-68	3,051	12,000	9,023	...	...	9,023	9,023	3,051
Cost of supervision by the Public Works Department at 10 per cent. ,, 1868-69	...	...	...	...	12	12	12	...
Establishment entertained in the Board's Office	...	...	...	...	...	...	...	...
Total.....	1,17,334	1,17,960	1,13,526	34,490	50,311	1,63,837	65,086	18,583
	...	...	...	...	...	...	18,583	...
Net Increase.....	...	...	...	...	...	...	46,503	...

2. District Road Fund.—The receipts under District Road Fund were Rupees 1,79,501 or Rupees 1,08,056 in excess of the preceding year; the increase is attributable to the large arrears of road cess for Fuslies 1276 and 1277, outstanding against the Zemindars and Inamdars having been collected during the year under review.

3. The decrease under the 1st head of the items shown in the margin is owing to the manure having been sold at a less price and that under the second head, to the Cart stand in the Town of Tinnevelly having been made over to the Municipality during the year. The increase in the item of Avenue Clippings needs no remark, as the income is of a fluctuating character; the decrease in contribution in aid of Public Works is owing to the sums contributed by the Ryots for certain cross roads, etc., having been held in deposit in this year, instead of being credited in the accounts, as was the case in last year.

Rent of sale of Manure.
Fees collected on Cart stands.

4. The large increase under the item "Recoveries of advances" is due to the increased expenditure in 1868-69; the increase in the sale of Fort Stones is ascribable to the increased sale of debris and to the stones supplied to Municipalities in 1867-68 having been paid for and credited in the accounts in 1868-69; the increase in the item "Recoveries of Advances made for Imperial works" is owing to a sum of Rupees 2,500 advanced to the Public Works Department, for the Pudukottah Bridge on road No. 8 in 1867-68, having been refunded by the 1st Range Officer in 1868-69.

5. The variations in other items do not call for any special remarks.

6. The total expenditure from District Road Fund was Rupees 1,63,837 against Rupees 1,17,334 in 1867-68, the particulars of which are given in Statement No. 4. The increase in the item of new works under Communications and Miscellaneous Public Improvements arises from the cause explained in paragraph 2 of this report. The decrease in repairs under Communications is owing to the allotment made in 1868-69, having been smaller than in 1867-68; the increase in repairs under Miscellaneous Public Improvements is attributed to the cost of establishment for Avenues formerly debited to Jungle Conservancy Fund being now paid from the District Road Fund; the increase in the item "Petty Establishment" is owing to the cost incurred by the Public Works Department in 1867-68, not having been charged in the accounts by them. For the increase in advances, *Vide* explanation given for recoveries of advances under receipts.

7. The cost of Public Works Supervision for 1867-68, was debited as per Accountant General's Memorandum, No. 3,003, dated 31st August 1868, while that for 1868-69, was calculated on the actual expenditure incurred by Range Officers and charged in their Progress Reports for March 1869.

8. The total outlay on Communications is less than the Budget allotment by Rupees 25,067, as shown in the margin. This arose from the delay in receiving the estimates for certain works from the Superintending Engineer; the total expenditure from District Road Fund is however proportionate to the assets as shown below, being 1¼ per cent.

	Rs.
Allotment	1,38,459
Expenditure	1,13,393
Balance	25,067

	Rs.
Balance on 1st April 1868	20,495
Receipts during 1868-69	1,79,501
Total	1,99,996
Expenditure	1,63,837
Balance	36,159

9. The following are the new works of importance carried out during the year under report:—

	Allotment.	Actual expenditure.	Balance.
By Revenue Department.	Rs.	Rs.	Rs.
1. Road from Tinnevelly, via, Siviliperi and Valanad to Strivicuntam	15,000	10,376	4,624
2. Do. Pudukottah, via, Yeral and Nallur to Trichendur and from Alwartirunagary to Kulasegarapatam	5,000	1,890	3,110
By Public Works Department.			
3. Road No. 9 (old Road No. 1,) from Madura, via, Strivilliputtur and Tenkasi to Quilon	5,000	5,721	.....
4. Road No. 9, (old Road No. 10) between Tenkasi and Panagudi	.....	10,249	.....
5. Road No. 5 (old Road No. 2) from Palamcottah to Strivilliputtur, via, Sankaranainarkovil	14,330	10,405	3,925

10. The new works of less magnitude are enumerated in separate Statement No. 2.

II.—Jungle Conservancy Fund.

No. 5— Comparative abstract of the receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	1,986	818	.....	1,168
License fee on Timber	2,594	932	.....	1,662
Sale of trees	9,856	13,104	3,248	.....
Fees from charcoal burners	1,036	300	.....	736
Recoveries of advances and unadjusted charges	386	343	.....	43
Sale proceeds of smuggled wood	1,045	92	.....	953
Do. of vegetables in the nursery gardens	45	35	.....	10
Do. of produce of avenue trees	44	.....	.....	44
Value of trees felled without permission	10	10	.....	.....
Refund of the amount twice debited to fencing avenues	.....	100	100	.....
Do. of pay of gardeners twice debited	.....	30	30	.....
Sale of old materials	.....	57	5	.....
Rent of Government gardens	.....	15	15	.....
Refund of the value of rattan baskets supplied to Jail Superintendent	.....	2	2	.....
Unclaimed salary of certain gardeners	.....	33	33	.....
Refund of unexpended balance out of the amount debited to fencing avenues, etc	.....	137	137	.....
Refund of the amount paid for enclosing a mud wall for the halt of Troops	.....	147	147	.....
	17,002	16,103	3,717	4,616
Net decrease	.....	.....	.....	3,717
				899

No. 6.—Comparative abstract of the charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Forming new plantation and improving existing ones	15,418	1,200	1,200	5,800	3,471	4,671	.....	10,747
Establishment for avenues, etc	6,033	.....	.....	8,000	5,664	5,664	.....	369
Miscellaneous charges	7,669	.....	.....	2,000	1,380	1,380	.....	6,289
Advances made in the year	386	.....	.....	.....	393	393	7	.....
Cost of supervision by Public Works Department, at 10 per cent. For 1866-67	.....	.....	257	.....	.....	257	257	.....
" 1867-68	.....	.....	251	.....	.....	251	251	.....
" 1868-69	.....	.....	120	.....	.....	120	120	.....
	29,506	1,200	1,828	15,800	10,908	12,736	635	17,405
	.....	.....	.....	.....	.....	.....	.....	635
Net decrease	.....	.....	.....	.....	.....	.....	.....	16,770

11. Jungle Conservancy Fund.—The receipts from Jungle Conservancy Fund amounts to Rupees 16,103 which added to the balance of Rupees 240 at the beginning of the year aggregated to Rupees 16,343. Deducting therefrom Rupees 12,736 laid out in forming Nurseries, planting topes and trees and making timber roads, the balance stands at Rupees 3,607. The decrease in the receipts and expenditure from this fund is mainly due to the transfer of the forests named in the margin, from the Revenue to the Forest Department.

Alwarkurchi.
Papanasam.
Courtallum.
Kalakad.

12. The money has been well laid out. Several wells were dug and revetted with stone along the Madras Trunk road; the river bank has been planted throughout its length with bamboo, tamarind and useful timber trees, the trees and topes planted the year before were carefully attended to and many thousands of mango, Iluppai and tamarind, etc., trees are now thriving well; 40,810 trees were planted during the year under report at a cost of Rupees 6,855 or Annas 2-8 per tree on an average, as particularised in the subjoined Statement. Rupees 1,200 were placed at the disposal of the Public Works Department which was fully spent by them.

13. The cost of Public Works Supervision for 1866-67 and 1867-68, namely, Rupees 508, was debited in the accounts of the year under report, agreeably to the instructions of the Accountant General, as per margin. The cost for 1868-69 calculated on the actual expenditure charged by the Range Officers in their Progress Reports for March 1869, amounted to Rupees 120:—

Nos. 2,414, and 3,003, dated 1st August 1867, and 31st August 1868, respectively.

	Casurina.	Cocoanut.	Bamboo.	Other fruit, etc.	Trees, Timber.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Topes and Nurseries	10,333	836	232	13,002	7,602	32,005
Ferries	4,000	.....	.....	1,805	.....	5,805
Streets	.....	1,000	.....	.....	.....	3,000
Total Trees	.....	.....	.....	.....	.....	40,810

14. A detailed Statement of existing Nurseries, Topes, etc., is enclosed.

III.—Nanul Grass Fund.

No. 7.—Comparative abstract of the receipts under Nanul Grass Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul	.....	120	120	.....
Coray rent	2,642	1,350	.....	1,292
	2,642	1,470	120	1,292
	.....	.....	.....	120
Net decrease	.....	.....	.....	1,172

No. 8.—Comparative abstract of the charges under Nanul Grass Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	811	.....	.....	1,500	2,393	2,393	1,582	.....
Miscellaneous charges	.....	.....	.....	.....	461	461	461	.....
	811	.....	.....	1,500	2,854	2,854	2,043	.....

15. Nanul Grass Fund.—The receipts under this head were Rupees 1,470, or Rupees 3,301, inclusive of the balance at the beginning of the year; the charges were Rupees 2,854, and the balance in hand amounts to Rupees 447.

16. The decrease of Rupees 1,172 in receipts is owing to the collections of 1867-68, having included arrears of Coray rent of former years, the increase of Rupees 2,043 in charges has arisen partly from increased receipts and partly from the pay of Nanul watchers, formerly debited to District Road Fund and Jungle Conservancy Fund, being now paid from Nanul Grass Fund, whilst plantations of trees in the river and channel banks were also charged to this head.

IV.—Pound Fund.

No. 9.—Comparative abstract of the receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray and impounded cattle under Section 12, Act No. III. of 1857	9,509	13,347	3,838	.....
Sale proceeds of do. under do. do	1,762	1,114	.....	648
Recoveries of advances and unadjusted expenditure	14	8	.....	6
Sale of manure from Cattle Pound	8	4	.....	4
Do. of old materials	3	.....	.....	3
Fines imposed upon Pound-keepers	1	.....	.....	1
	11,297	14,473	3,838	662
	.....	.....	662	.....
Net increase	.....	.....	3,176	.....

No. 10.—Comparative abstract of the charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	6,553	...	...	8,000	4,629	4,629	...	1,924
Charge for constructing and repairing Pounds	362	...	...	500	179	179	...	183
Miscellaneous charges	2	...	...	...	15	15	13	...
Amount transferred to the District Road Fund	4,000	...	...	...	4,000	4,000	...	...
Advances made in the year	14	...	...	...	8	8	...	6
Cost of supervision by the Public Works Department at 10 per cent.	...	...	...	...	...	...	...	...
	10,931	...	...	8,500	8,831	8,831	13	2,115
	...	...	...	...	...	...	...	13
Net decrease.....	...	...	...	...	...	...	...	2,100

17. Pound Fund.—The receipts from Pound Fund were Rupees 14,475, against Rs. 11,297 in 1867-68. The balance at the beginning of the year which amounted to Rupees 6,396, being added to the receipts, makes a total of Rupees 20,869, of which Rupees 8,000 have been transferred to District Road Fund in the current official year.

18. The increase in receipts is attributable to the fact of the several salaried Pound-keepers having been dismissed, and Village Moonsiffs having been appointed in their stead to look after Pound work without any pay, and also to the fact that some mal-practices have been detected and put a stop to. This increase, conclusively shows the advantage of having respectable resident Moonsiffs as Pound-keepers, instead of strangers on miserable pay, who must supplement it by misappropriating the funds at their disposal.

19. The whole staff of the Pound Establishment will now be done away with, as directed in Board's Proceedings, No. 4,145, dated 9th June 1869.

IV.—Public Bungalow Fund.

No. 11.—Comparative abstract of the receipts under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers...	1,137	1,360	223	.....
Sale proceeds of furniture...	27	8	.....	19
Grant-in-aid from Government... ...	127	130	3	.....
Recovery of advances and unadjusted charges...	2	4	2	.....
Value of damaged furniture recovered	1	.....	.....	1
Sale of loppings of trees within the compound of a Bungalow	2	1	.....	1
Sale of produce of Tamarind trees...	3	3	.....	.....
Rent of Garden belonging to a Bungalow	.....	37	37	.....
	1,299	1,543	265	21
	.....	.....	21	.....
Net increase.....	.....	.....	244	.....

No. 12.—Comparative abstract of the charges under Public Bungalow Fund.

Items.	Current year's expenditure. Expenditure of last year.	By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	845	.....	...	732	845	845	...	...
Batta to pensioned Sepoys ...	46	.....	...	67	66	66	20	...
Purchase and repair of furniture	217	.....	...	100	257	257	40	...
Miscellaneous charges	520	.....	...	120	586	586	66	...
Advances in the current year...	2	.....	...	.....	4	4	2	...
	1,630	.....	...	1,019	1,758	1,758	128	...

20. Public Bungalow Fund.—The financial transaction of this fund is given in the above Statement, from which it will be seen that the income amounted to Rupees 1,543, inclusive of the grant-in-aid of Rupees 130, sanctioned for this district. This, together with the balance of the previous year, namely, Rupees 487 raised the fund to Rupees 2,030. From which, the expenditure of Rupees 1,758 being deducted, there remained a balance of Rupees 271. The increase of Rupees 223 in fees is owing to the unusually large number of travellers in the year under review.

21. The increase in charges is trifling, and needs no remark.

22. The undermentioned Bungalows were repaired during the year:—

Nanguneri. Sattur. Kytar and
Virdupatti. Palamcottah. Alankolam.

VI.—Endowment Fund.

No. 13.—Comparative abstract of the receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government	744	744	.....	.....
Revenue derived from Inams, etc.	7,035	7,756	721	.....
Recoveries of advances and unadjusted charges..	2	10,123	10,121	.....
Sale of old materials	20	.....	.....	20
Do. of vegetables in the Chuttrum Gardens ...	.....	2	2	.....
Do. of trees belonging to Chuttrums	4	38	34	.....
Amount transferred from Terukurungudi to Ponnagudi Chuttrum Fund	208	208	.....	.....
Income from Water-pendal Inams	85	.....	.....	85
	8,098	18,871	10,878	105
	.....	.....	105	.....
Net increase.....	.....	... .	10,773	.....

No. 14.—Comparative abstract of the charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	1,758	...	...	...	2,398	2,398	640	...
Cost of feeding indigent persons	2,063	...	...	...	2,985	2,985	922	...
Miscellaneous charges	2,504	...	9,062	...	6,289	15,351	12,847	...
Advances during the year	2	...	1,606	...	9,080	10,773	10,771	...
Cost of Supervision by Public Works Department at 10 per cent	...	...	906	...	...	906	906	...
Total	6,327	...	11,661	...	20,752	32,413	26,086	...

23. Endowment Fund.—The receipts under Public and Private Chuttrums amounted to Rupees 18,871 inclusive of the grant in aid of Rupees 744, which, with the balance on 1st April 1868, makes a total of Rupees 49,703.

24. The increase on receipts is partly attributable to a sum of Rupees 6,425 advanced to the 5th Range Officer for the construction of the Tirukurunguli bridge having been refunded by him and to the arrears of Revenue due on Chuttrum lands for Fusly 1277 having been collected this year.

25. The increased expenditure is owing to the large balance at the credit of this Fund having been sanctioned* by Government to be utilized in repairing the existing Chuttrums and constructing new ones mentioned below:—

* Vide Board's Proc. No. 1,158, dated 17th Feb. 1865.
Do. „ 6,413, do. 17th Nov. do.
Do. „ 7,297, do. 9th Oct. do.
Do. „ 1,0.5, do. 18th Feb. 1863.

Constructing Tirukurungudi bridge.
Do. Chuttrum at Vagaikolum.
Do. do. at Sankaranainarkovil.
Do. do. at Gengundon.
Repairing Tirukurungudi Chuttrum and certain tanks belonging to it.
Do. Idaikeral Chuttrum.
Do. Alliuttu Madam, etc.

VII.—Village Service Fund.

No. 15.—Comparative abstract of the receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Deductions from the gross beriz of villages	2,644	5,805	3,161	...
Desakaval Fees	93	782	689	...
Total	2,737	6,587	3,850	...

No. 16.—Comparative abstract of the charges under Village Service Fund.

Item.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers, etc.	2,578	...	...	2,500	5,806	5,806	3,228	...

26. Village Service Fund.—This fund is composed of Desakaval Fees and deductions from the gross Beriz of villages for payment to Village Officers.

27. The receipts were Rupees 6,587, which added to the balance on 1st April 1868, amounted to Rupees 6,746. Rupees 5,836 were disbursed to Village Officers during the year, leaving a balance in hand of Rupees 940.

28. The increase in receipts and charges is owing to the emoluments of Village Officers for Fusly 1,277 having been credited and debited to this Fund in the year under report.

VIII.—Process Service Fund in the Revenue Department.

No. 17.—Comparative abstract of the receipts under Process Service Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees realised from Revenue defaulters under Madras Act II. of 1864	1,243	3,868	2,625	...

No. 18.—Comparative abstract of the charges under Process Service Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Batta to Peons and Ameens	810	...	...	1,000	3,534	3,534	2,724	...

29. Process Service Fund.—The fees realized from Revenue defaulters under Madras Act II. of 1864, amounted to Rupees 4,482, inclusive of the balance of last year. Batta paid for serving processes, etc., on defaulting ryots was Rupees 3,534, leaving a balance of Rupees 948.

30. The increase in receipts and expenditure in 1868-69 is owing to only a portion of the collections of 1867-68 having been brought to account.

Exd. G. A. Turton.

No. 124.

From A. WEDDERBURN, Esq.,
Collector of Coimbatore,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

COIMBATORE, 19th June 1869.

I HAVE the honor to submit my Local Fund Report for 1868-69, together with the prescribed Statements prepared in accordance with the instructions contained in paragraphs 27 to 34 of the Board's Proceedings of the 20th July 1868, No. 5,258. The aggregate transactions of the several funds are shown in the following Abstract No. 1:—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the close of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.	... ...	1,81,797 8 1	1,81,797 8 1	46,677 12 10	90,197 3 1	1,36,874 15 11	44,922 8 2
Jungle Conservancy Fund...	4,317 13 3	1,248 5 1	5,566 2 4	3,582 11 5	... ...	3,582 11 5	1,983 6 11
Nanul Grass Fund.	714 9 4	493 8 0	1,208 1 4	400 0 0	... ...	400 0 0	808 1 4
Pound Fund.....	10,434 14 10	12,078 11 8	22,513 10 6	15,981 7 4	... ...	15,981 7 4	6,532 3 2
Public Bungalow Fund.	224 10 2	4,857 12 11	5,082 7 1	4,714 4 5	220 0 0	4,934 4 5	148 2 8
Endowment Fund	2,646 15 4	7,069 2 9	9,716 2 1	6,798 4 10	... ...	6,798 4 10	2,917 13 3
Village Service Fund....	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department.....	197 13 6	2,525 1 2	2,722 14 8	2,516 7 2	... ...	2,516 7 2	206 7 6
Irrigation Cess Fund	22,013 13 5	45,718 5 6½	67,732 2 11½	42,238 0 1	... ...	42,238 0 1	25,494 2 10½
Total...	40,550 9 10	2,55,788 7 2½	2,96,339 1 0½	1,22,909 0 1	90,417 3 1	2,13,326 3 2	83,012 13 10½

2. The details of receipts and disbursements on account of each fund will be noticed in their appropriate places. A comparative Abstract No. 2, of the receipts and charges under several funds, is annexed as directed.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund ...	1,32,423	1,81,798	49,375	...	1,47,029	1,36,875	...	10,154
Jungle Conservancy Fund.....	1,079	1,248	169	...	721	3,583	2,862	...
Nunul Grass Fund.....	877	494	...	383	162	400	238	...
Pound Fund...	8,920	12,079	3,159	...	11,947	15,981	4,034	...
Public Bungalow Fund.	3,059	4,858	1,799	...	7,480	4,934	...	2,546
Endowment Fund... ...	6,278	7,069	791	...	6,371	6,798	427	...
Village Service Fund...	...	...	...	...	...	...	...	...
Process Service Fund in the Revenue Department.....	2,437	2,525	88	...	2,883	2,517	...	366
Irrigation Cess Fund...	35,830	45,718	9,888	...	23,111	42,238	19,127	...
Total...	1,90,903	2,55,789	65,269	383	1,99,704	2,13,326	26,688	13,066

3. The transactions of each fund will now be noticed.

4. District Road Fund.—The receipts under this head, in comparison with those of the past year, are shown in the following Abstract No. 3, the net increase being 49,375:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry Rents	4,701	5,636	935	...
2. Tolls on Roads and Bridges...	20,175	14,026	...	6,149
3. Road Cess.....	76,854	1,47,372	70,518	...
4. Surplus Pound Fund.....	6,000	6,000	...	...
5. Grass Rent.....	82	...	...	82
6. Rent and sale of Reeds.....	...	...	...	...
7. Rent and sale of Manure.....	189	164	...	25
8. Fish Rents.....	779	733	...	46
9. Avenue Clippings.....	1,048	1,073	25	...
10. Contribution in aid of Public Works	395	191	...	204
11. Sale of Materials already charged in bills for works.....	...	7	7	...
12. Recoveries of Advances.....	...	6,426	6,426	...
13. Do. of do. made for Imperial works.....	...	...	...	...
14. Do. of unadjusted charges in cash...	22	...	...	22
15. Miscellaneous Receipts.....	25	170	145	...
16. Borrowed from Imperial Fund in the Department of Public Works.....	22,153	...	...	22,153
Total..	1,32,423	1,81,798	78,056	28,681
Deduct Decrease...	...	...	28,681	...
Net Increase...	...	...	49,375	...

5. The increase in the Road Cess amounted to Rupees 70,518, due to the following causes:—

1*st*.—To the punctual realization of the current demand.

2*nd*.—To the recovery of a large amount of arrears.

3*rd*.—To the cess on Poliputs and Inam lands for Fuslies 1276, 1277, and 1278 having been settled and brought to account during the year under report.

6. In the item "Ferry Rents" there is an increase of Rupees 935 due to the punctual realization of the current demand and to the recovery of arrears.

7. The receipts under the head "Tolls on Roads and Bridges" show a decrease of Rs. 6,149, which is due to the Neilgherries having been formed into a separate district, and to the collections at the three toll gates on those hills being credited in the accounts of that district from 1st September 1868.

8. The decrease in item No. 10 is owing to a contribution of Rupees 395 having been paid in 1867-68 by some coffee planters at Kodanad, on the Neilgherries, for widening the road from Kotagherry to Kodanad, and to no similar contributions having been paid in the year under review. The sum of Rupees 191 entered for 1868-69 is the contribution paid by certain ryots in the Pulladum Talook for removing prickly-pear, and for deepening a public well.

9. The increase of Rupees 6,426, under the head "Recoveries of Advances," is due to the fact that in the accounts for 1867-68 the advances made and recovered by adjustment during the year were not shown as an item of expenditure under the head of "Advances," or as an item of receipt under the head "Recoveries;" the actual charges alone being taken as expenditure. According to the forms prescribed in the Board's Proceedings, dated 20th July 1868, No. 5,258, both the advances and recoveries by adjustment are now shown in the monthly accounts, and the totals of those entries are brought in the annual accounts. The increase is, therefore, only nominal.

	Rs.	A.	P.
Fees for the occupation of Market place at Pollachy.....	119	7	0
Sale proceeds of the produce of a garden attached to the Chuttrum at Karoonuttumputty.	50	0	0
	169	7	0
Receipts in 1867-68.....	24	6	0
Increase...	145	1	0

10. The receipts of Miscellaneous Items exhibit an increase of Rupees 145, owing chiefly to the levy of fees for the occupation of the market place at Pollachy from January 1869, under the sanction of the Board of Revenue, dated 24th January 1868, No. 581.

11. The circumstances connected with the sum of Rupees 22,153, shown under the item "Borrowed from Imperial Funds of the Public Works Department" in 1867-68, have been fully explained in paragraph 9 of my Local Fund Report for that year. There was no necessity for such a proceeding during 1868-69, the receipts being more than sufficient to meet the estimated expenditure.

12. The variations in the other items being small no explanation seems called for.

13. The subjoined Abstract No. 4 shows the expenditure under the head "District Road Fund" in 1868-69, as compared with that of the preceding year.

CURRENT YEAR'S EXPENDITURE.

Items.	Expenditure of last year.	By Public Works Department.		By Revenue Department.		Total expenditure.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications... New works	33,276	40,319	33,033	47	47	33,140	...	136
Communications... Repairs	78,887	51,865	41,453	13,195	11,863	56,316	...	22,571
Total	1,12,163	92,184	77,516	13,242	11,910	89,456	...	22,707
Miscellaneous Public Improvements. New works	3,825	...	...	1,050	891	891	...	2,934
Miscellaneous Public Improvements. Repairs	8,010	2,918	2,186	2,400	453	2,639	...	5,371
Total	11,835	2,918	2,186	3,450	1,344	3,530	...	8,305
Petty Establishment	4,898	4,800	2,208	4,500	1,776	3,984	...	914
Tools and Plant	632	669	284	226	...	284	...	348
Contingent Charges	2,269	...	...	650	315	315	...	1,954
Advances made during the year	455	...	...	...	6,543	6,543	6,088	...
Cost of supervision by the Public Works Department, at 10 per cent	14,777	8,669	7,973	...	...	7,973	...	6,801
Amount borrowed from Imperial Funds in 1867-68, and adjusted in 1868-69	...	...	...	22,153	22,153	22,153	22,153	...
Amount transferred to the Commissioner of the Neilgherries	...	...	...	...	...	2,637	2,637	...
Total	1,47,029	1,12,231	90,197	44,230	46,678	1,36,875	30,878	41,032
Deduct Increase	...	...	...	...	...	...	...	30,878
Net Decrease	...	...	...	...	...	...	...	10,154

14. The entries of figures in the above abstract, so far as the expenditure of the year 1867-68 is concerned, are made with reference to the arrangement of items made in the returns appended to the Board's Proceedings of the 15th April 1869, No. 2,553.

15. The aggregate Budget allotment for the year, for both the Revenue and Public Works Departments, amounted to Rupees 1,59,081, of which Rupees 2,620 should be deducted, namely, Rupees 1,120, being the amount provided for the repair of the roads noted in the margin, which was undertaken by the Commissioner of the Neilgherries, and Rupees 1,500, being the amount of pay of the establishment employed at the three toll gates on the Neilgherries from 1st August 1868, the date on which the hills were constituted into a separate district. The net Budget provision was therefore Rupees 1,56,461, of which Rupees 1,36,875 were spent, as shown in the foregoing abstract. This expenditure is less by Rupees 10,154 than that of the preceding year, which is chiefly due to the fact that the allotment made for the repair of the roads on the Neilgherries has only been partially charged in the accounts of this district.

	Rs.
Ko-agherry Ghaut road	500
Cross roads and paths	620
	1,120

16. Of the above expenditure Rupees 89,456, or 65¼ per cent., were spent on the construction and repairs of roads, as shown below—

Items.	Allotment. Rs. A. P.	Expenditure. Rs. A. P.	Remarks.
NEW WORKS.			
By the Public Works Department.			
1. Road from Tirpoor Railway station to Oodoomulpettah.	11,440 0 0	11,437 11 0	Grant worked out.
2. Construction of Papathipullam bridge on the road from Pollachy to Collungode frontier.	2,937 0 0	1,254 0 0	In progress.
3. Road connecting Somanore Railway feeder with Trichinopoly road	4,500 0 0	4,410 8 9	Completed.
4. Constructing culverts on the road from Suttimungalum to Bhowany, *via* Attany.	1,560 0 0	1,451 9 9	Nearly completed.
5. Road from Nungapogalore to Pogalore Railway station.	1,591 0 0	1,792 14 0	Completed.
6. Constructing bridges and drains on the road from Caroor to Madura frontier by Velliany.	8,000 0 0	6,091 2 6	In progress.
7. Do. do. on the road from Aravacoorchy to Chinna Dharapoorum.	6,500 0 0	4,823 5 5	Do.
8. Constructing tunnels, etc., on the Caroor and Pogalore road between the villages of Dalavoypolliem and Totacoorchy.	2,836 0 0	1,474 12 6	Do.
9. New trace from Bleak house to Dolphin's Nose on the Neilgherries.	300 0 0	294 0 0	These are the charges incurred up to August 1868. The subsequent expenditure will be found in the accounts of the Neilgherry Commissioner.
10. Bridle path from Coonoor to Lamb's Rock.	380 0 0	60 0 0	
11. Connecting with Lady Canning's seat and certain Coffee estates by a branch from Lamb's Rock.	275 0 0	... ...	
Total...	40,319 0 0	33,092 15 11	

Items.	Allotment.	Expenditure.	Remarks.
By the Revenue Department.	RS. A. P.	RS. A. P.	
12. Constructing a drain on the road leading from the Neilgherry road to the Travellers' Bungalow at Mettapolliem.	47 2 0	47 2 0	Completed.
Total new Works...	40,366 2 0	33,140 1 11	
Repairs by the Public Works Department.			
13. Repairs of roads on the Neilgherry Hills.	20,820 0 0	*11,012 11 1	* This is the expenditure incurred up to August 1868 The subsequent expenditure will be included in the accounts of the Neilgherry Commissioner.
14. Do. of do. in the low country ...	34,045 0 0	33,440 3 4	
	54,865 0 0	44,452 14 5	
15. Repairs of roads by the Revenue Department.	13,195 0 0	11,863 2 2	
Total Repairs...	68,060 0 0	56,316 0 7	
Total Communications...	1,08,426 2 0	89,456 2 6	

17. No. 1 is the road from Tirpoor Railway station to Oodoomulpettah, *via* Pulladum and Pariaputty, for which an estimate of Rupees 71,600 was sanctioned in the Government Order of the 12th December 1867, No. 2,958, Revenue Department. A sum of Rupees 11,434-8-7 was spent on this road in 1867-68 from the District Road Fund, and Rupees 9,414-8-0 from Famine Relief Fund under the sanction of Government, dated 21st January 1868, No. 161, Revenue Department. In the year under report Rupees 11,437-11-0 has been spent from the allotment of Rupees 11,440. Several culverts and bridges have been completed, and the road is passable by wheeled conveyances for a considerable distance. The other portion of the road is in progress.

18. For No. 2 a sum of Rupees 2,937 was granted in the Board's Proceedings of 9th January 1869, No. 94A, of which Rupees 1,254 only were spent, as the work could not be commenced earlier on account of continued freshes in the river and sickness among the workmen. This work has since been transferred to the list of Imperial roads.

19. The Somanore Railway feeder, (No. 3,) for which a sum of Rupees 4,500 was sanctioned in the Board's Proceedings of 14th January 1869, No. 210, has been completed at a cost of Rupees 4,410-8-9, and is ready for traffic throughout.

20. The culverts on the road from Suttimungalum to Bhowany, *via* Attany, (No. 4,) have been nearly completed at an outlay of Rupees 1,451-9-9, out of an allotment of Rupees 1,560, sanctioned in the Board's Order of 9th January 1869, No. 94A.

21. The road from Nungapogalore to Pogalore Railway station, (No. 5,) for which an allotment of Rupees 1,591 was sanctioned in the Board's Proceedings of the 14th January 1869, No. 210, has been completed at a cost of Rupees 1,792-14-0, or Rupees 201-14-0 over the grant. The excess expenditure being small has been included in the accounts, as per Progress Report of the Range Officer.

22. For the works Nos. 6 and 7 Rupees 14,500 were allotted, of which Rupees 10,917-7-11 only were spent. The Superintending Engineer states that the grant was not fully worked out owing to pressure of other works. For the completion of these roads a sum of Rupees 6,830 is required, and an application for the same has been already forwarded to the Board—*Vide* Mr. Webster's letter, dated 25th May 1869.

23. In regard to No. 8, for which a sum of Rupees 1,474-12-6 has been expended out of an allotment of Rupees 2,836, Colonel Walker states that, owing to the late date of the grant made, the work was not completed. Application has already been made for the funds required for its completion.

24. For the construction of certain new traces and bridle paths on the Neilgherry Hills (Nos. 9, 10, and 11) Rupees 955 were allotted, of which Rupees 354 were expended up to August 1868, and included in the accounts of this district.

25. Item No. 12 does not require any remark, being a small work performed by the Revenue Department.

26. Item No. 13. A sum of Rupees 20,820 was allotted for repairs of roads on the Neilgherry Hills, of which Rupees 11,012-11-1 were spent up to August 1868, and included in the accounts of this district. The saving effected from the sanctioned allotment, in consequence of the constitution of the Neilgherry Hills into a separate district, is Rs. 10,408-4-11. It was arranged between the Commissioner of the Neilgherries and myself that the subsequent expenditure should be met from the collections of his own district and included in his accounts, and that any additional funds required to meet such expenditure be transferred from this district—*Vide* paragraph 5 of my letter, dated 10th December 1868, No. 324, embodied in the Board's Proceedings, dated 14th January 1869, No. 210. A sum of Rupees 2,636-14-1 was accordingly transferred in February 1869 to meet the expenditure on the hills from September to December 1868. An application for a further sum of Rs. 4,199-13-11, required to adjust his accounts from January to March 1869, has lately been received, and will be complied with.

	RS.	A.	P.
Savings in the allotment for new works ...	601	0	0
Do. in do. for repairs	9,807	4	11
	10,408	4	11

27. For the repair of the roads in the low country a sum of Rupees 45,303-5-6 was spent as particularized below—

	RS.	A.	P.
(1).—For the repair of the road from Pollachy to Collungode frontier	5,000	0	1
(2).—For the repair of the road from Aravacoorchy to Ambravutty river near Chinna Dharapoorum	1,650	11	10
	14,231	4	4
(3).—For repairing Railway feeders...	24,421	5	3
(4).—For repairing internal communications			
	45,303	5	6

28. In regard to the first item a sum of Rupees 4,000 was sanctioned for the repair of the road from Pollachy to Collungode. For an additional grant of 1,000 Rupees application was sent on the 19th March 1869. The Board declined to sanction it, on the ground that the road had been transferred to the list of Imperial roads by Government Order, dated 11th November 1868, No. 2,831. As explained in Mr. Webster's letter of the 22nd May 1869, No. 94, the extra sum of Rupees 1,000 had been already spent, and as the transfer of the road to the Imperial list dated only from 1st April 1869 the amount in question has been included in the accounts of expenditure in anticipation of sanction.

29. A sum of Rupees 3,000 was allotted for the repair of the road from Aravacoorchy to the Ambravutty river near Chinna Dharapoorum, of which Rupees 1,650-11-10 only were spent. For the balance required for the completion of the work application has already been made—*Vide* Mr. Webster's letter, dated 25th May 1869, No. 95.

30. It will be seen that a sum of Rupees 14,231-4-4 has been spent in repairing and maintaining 193 miles of Railway feeders, and Rupees 24,421-5-3 in repairing the internal communications, 528 miles in length.

31. The funds allotted for expenditure on the construction and repair of roads have been thus utilised to the best advantage.

32. Under the head of Miscellaneous Public Improvements Rupees 3,530 have been spent as shown below—

NEW WORKS.

By the Revenue Department.

	RS.	A.	P.
Constructing 2 Sheds for travellers at the Craigmore cutting and on the Seegoor road on the Neilgherries, as per sanction of the Board, dated 1st July 1868, No. 4,833	509	0	0
Do. 2 Latrines at Pothanore, as per sanction of Government, dated 16th July 1868, No. 1,685	59	3	6
Removing Prickly-pear	332	0	0
	891	3	6

REPAIRS.

Repairing 12 Chuttrums by the Public Works Department	2,186	6	3
Do. 2 Chuttrums, one Moosaufferkhana, one Toll shed, and five public Wells.	452	7	10
	2,638	14	1
Total.....	3,530	1	7

33. The expenditure under the head of Petty Establishment amounted to Rupees 3,984, namely, Rupees 2,208 on account of the pay of the Road Overseers and Maistries employed by the Public Works Department under the sanction noted in the margin, and Rupees 1,776 on account of the pay of the servants employed for the collection of tolls at Sunganore for ten months and at the three toll gates on the Neilgherries for five months; also of the Clerks employed in the Collector's and Board's Offices.

Board's Proceedings, dated 23rd May 1868.

34. Under the head "Tools and Plant" Rupees 284 have been spent by the Public Works Department out of the Budget allotment of Rupees 669. No expenditure was incurred by the Revenue Department on this account.

35. The item "Contingent Charges," which amounts to Rupees 315, is less than the expenditure of the past year by Rupees 1,954, chiefly owing to the fact that in the year 1867-68 a sum of Rupees 1,891 was paid to the Municipal Commissioners of Ootacamund, being the balance of the market toll at that station. This was not the case in the year under review.

36. Advances made during the year amounted to Rupees 6,543, or Rupees 6,088 over those of the past year. This is attributable to the fact that, in 1867-68, the advances made and recovered by adjustment during the same year were shown under the head of Actual Charges only, whereas in 1868-69 the advances made have been shown as such in the monthly accounts according to the forms prescribed in the Board's Proceedings, dated 20th July 1868, No. 5,258. Of the above sum of Rupees 6,543-3-0, Rupees 6,219-3-5 have been recovered by adjustment and charged to appropriate heads of expenditure, and Rupees 1-8-8 was recovered in cash, making in all Rupees 6,220-12-1,* leaving a balance of Rupees 322-6-11 to be adjusted hereafter.

	RS.	A.	P.
* Amount of receipts under the head Recoveries of Advances.....	6,425	13	7
Deduct amount appertaining to the advance made in 1867-68	205	1	6
Remainder recoveries on account of the advance made in 1868-69.....	6,220	12	1

37. The item Cost of supervision by the Public Works Department at ten per cent. is Rupees 7,973, or Rupees 6,804 less than that of the past year. This decrease is owing to the fact that, in 1867-68, the cost of supervision for 1866-67 and 1867-68 was debited in the accounts of the year, whereas in the accounts of the present year the cost of one year's supervision is alone entered.

38. As explained in paragraph 9 of my Local Fund Report for 1867-68 the expenditure during that year by the Public Works Department exceeded the available assets, and in order to balance the accounts a sum equal to such excess expenditure was shown in the accounts as an item "Borrowed from Imperial Funds." This amount is now shown in the present accounts as a repayment by adjustment.

	RS.	A.	P.
Saving effected from the allotment made to the D. P. W. for repairs of roads, petty establishment, cost of supervision, and for tools and plant.....	11,623	8	0
Balance of allotment for repairs of roads on the Neilgherries not charged in the accounts of this Collectorate since January 1869	7,771	6	10
	19,396	14	10
Savings in the Revenue Department from the allotment made for the repair of roads and for toll establishment, etc.....	2,030	7	5
	23,427	6	3
Add excess collections at the end of the year to be set apart to meet a portion of the allotment for 1868-69	16,125	9	8
Unappropriated balance of the reserve of 1868-69.....	369	8	3
	41,922	8	2

39. As stated in paragraph 26 of this report Rupees 2,637 were transferred to the Neilgherry Commissioner to meet his expenditure, and this forms the last item of disbursement shown in the Abstract No. 4, annexed to paragraph 14 of this report.

40. The Board will observe that there was a large balance of cash on the 31st March 1869, amounting to Rupees 44,922-8-2. The sources from which it has accrued have been already explained in Mr. Webster's letter of 25th May 1869, No. 95, but are shown in the margin; steps are being taken for its utilization to the best advantage.

41. JUNGLE CONSERVANCY FUND.—The subjoined comparative Abstract No. 5 shows the particulars of receipts under this head—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Tax on Fuel, Firewood and Bamboos	99	...	...	99
2. Sale of Trees	980	900	...	80
3. Recoveries of advances and unadjusted charges	...	340	340	...
4. Miscellaneous receipts	...	8	8	...
Total...	1,079	1,248	348	179
Deduct Decrease...	...	...	179	...
Net Increase.....	...	...	169	...

42. As all the jungles in the district have been placed under the Forest Department no collections were made by the Revenue Department on account of item No. 1 during the year. The decrease in item No. 2 arises from the number of trees on Poromboke lands sold during the year being less than in the preceding year. The sum of 340 Rupees, shown in item No. 3, is the Recoveries of advances by adjustment, an item which did not occur in 1867-68. The sum of 8 Rupees, shown in the item "Miscellaneous Receipts," is the rent of a Government tope at Kattangany in the Dharapoorum Talook.

43. The disbursements under this head are exhibited in the following Abstract No. 6:—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes	485	...	...		291	291	...	194
2. Improvement and maintenance of do	201	...	...		72	72	...	129
3. Commission for the collection.....	32	...	...		...	...	...	32
4. Establishment for Avenues, etc.	...	...	...	2,020	2,875	2,875	2,875	...
5. Miscellaneous Charges...	...	...	...		5	5	5	...
6. Advances made in the year	...	...	...		340	340	340	...
7. Cost of supervision at 10 per cent.....	3	...	...		...	...	...	3
Total...	721	...	...	2,020	3,583	3,583	3,220	358
Deduct Decrease...	...	...	...	...	...	...	358	...
Net Increase	...	...	...	...	...	...	2,862	...

44. The Budget allotment under this head was Rupees 2,020, but as the available funds at the beginning of the year amounted to Rupees 4,317-13-3, Rupees 1,000 were set apart for planting and renewing avenue trees, and for planting topes. Of this sum Rupees 3,212-12-5 were actually spent, the increase over and above the last year being Rupees 2,522.

45. My attention was drawn to the want of avenue trees on several newly-formed roads, and funds were accordingly placed at the disposal of the Division Officers for planting and renewing trees. A sum of Rupees 2,875 was expended as shown below on this account, and the young trees have been properly watered:—

Talooks.	Roads.	Number of trees planted.	Amount of expenditure for planting and fencing the trees, and pay of watering establishment, etc.
			Rs. A. P.
	Forming new Avenues.		
Dharapoorum.....	From Dharapoorum to Tirpoor Railway station.	1,993	684 0 0
	From Oodoomulpettah to Dhully	1,080	414 9 4
Oodoomulpettah.....	From Pulladum to Tirpoor...	172	
Pulladum.....	From Pulladum to Avenashy	594	633 12 3
	Pariaputty road	146	
	Total...	3,985	1,732 5 7
	Renewing and improving old Avenues.		
	Avenashy road	398	168 6 5
	Branch road to Suttimungalum	158	94 8 4
	Mettapolliem road	508	213 2 3
Coimbatore	Trichinopoly road	327	166 8 3
	Road from Suttimungalum to Gopichettypolliem.	500	500 0 0
	Total...	1,891	1,142 9 3
	Grand Total...	5,876	2,874 14 10

46. In addition to the above expenditure a sum of Rupees 119-0-4 was spent on the formation of a tope to the west of the Travellers' Bungalow at the Pothanore Railway station, and 279 trees have been planted. This tope, when the trees grow up, will, it is hoped, screen the bungalow from the strong west wind so generally prevalent at that place. For the Paravachy tope at Bhowany, which was commenced in 1867-68, Rupees 145 were spent during the year under report, and Rupees 27 were paid for a piece of land purchased for a tope at Errode. The total expenditure for the formation of fresh plantations and topes amounts, therefore, to Rupees 291-0-4. For the maintenance of the existing topes at Konghiem and Avenashy Rupees 72 were spent. The sum of 5 Rupees entered under the head "Miscellaneous Charges" is the cost of printed Canarese extracts distributed to the ryots of the Colligal Talook, where the privileges of the ryots in regard to the cutting of firewood for their domestic use, and of timber for agricultural purposes, were generally unknown. The sum of 340 Rupees advanced for work has been recovered by adjustment.

47. Nanul Grass Fund.—The following Abstract No. 7 shows the receipts of the Nanul Grass Fund, as compared with the preceding year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul.....	877	494	...	383
Coray Rent...	...	...	...	...
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts.....	...	...	...	...
Total... ..	877	494	...	383

48. The decrease is due to the fact that the receipts in 1867-68 included the collections made in the previous years, and brought to account for the first time under the Board's Standing Circular No. XXIX., dated 8th August 1866, whereas the receipts of the year under report embrace the actual collections of that year only.

49. The expenditure under this head amounts to Rupees 400, or Rupees 238 over and above that of the past year, owing to an increase in the number of servants employed for watching the plantations; also to the formation of a Nanul plantation along a portion of the Pogalere channel bank—*Vide* Abstract No. 8 annexed.

ms.	Current year's expenditure.						Increase.	Decrease.
	Expenditure of last year.	By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment.....	162	...	...	500	360	360	198	...
2. Miscellaneous Charges..... ...	...	...	...		100	100	100	...
3. Advance made in the year.....	...	...	...		...	...	...	...
Total...	162	...	...	500	400	400	238	...

50. Pound Fund.—The receipts under this head amount to Rupees 12,078-11-8, inclusive of the Recoveries of advances, as shown in the following Abstract No. 9:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fines levied on stray Cattle.....	5,656	6,813	1,157	...
2. Sale proceeds of do	3,256	1,986	...	1,270
3. Recoveries of advances and unadjusted expenditure.....	1	3,254	3,253	...
4. Miscellaneous receipts.....	7	26	19	...
Total...	8,920	12,079	4,429	1,270
Deduct Decrease...	...	...	1,270	...
Net Increase...	...	...	3,159	...

51. The increase in item No. 1 arises from the more efficient working of the Act by the establishment of additional pounds wherever required. The decrease in item No. 2 is in consequence of the number of unclaimed cattle brought to the pound not being so great as in the preceding year.

52. The increase in item No. 3 is attributable to the same cause as the increase in the District Road Fund explained in paragraph 9 of this Report.

53. The annexed Abstract No. 10 exhibits the expenditure of the year as compared with that of the preceding year—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment for Pounds ...	1,666	...	...	2,500	2,228	2,228	562	...
2. Charges for constructing and repairing Pounds...	3,863	...	...	5,000	4,536	4,536	673	...
3. Miscellaneous Charges	77	...	...	500	49	49	...	28
4. Amount transferred to the District Road Fund	6,000	...	...	6,000	6,000	6,000	...	...
5. Advances made in the year ...	219	...	...	...	3,168	3,168	2,949	...
6. Cost of supervision by the Public Works Department...	121	...	...	...	...	...	...	121
Total...	11,946	...	...	14,000	15,981	15,981	4,184	149
Deduct Decrease ...	...	...	...	...	...	...	149	...
Net Increase...	...	...	...	...	...	...	4,035	...

54. The increase in items Nos. 1 and 2 arises from the construction of a larger number of new pounds, and from the consequent entertainment of extra Pound-keepers. The number of pounds constructed during the year amounted to 115, at a cost of Rupees 4,360. Five pounds and a bandy-pettah were repaired at a cost of Rupees 176, making a total expenditure on account of this item of Rupees 4,536.

55. The advances made during the year amount to Rupees 3,168, or Rupees 2,949 over and above those of the past year. Of this sum Rupees 3,044 have been recovered by adjustment, leaving Rupees 124 to be adjusted hereafter.

56. Public Bungalow Fund.—The receipts under this head amount to Rupees 4,858, or Rupees 1,800 in excess of those of the past year, as indicated in the subjoined Abstract No. 11.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fees from Travellers.....	1,605	593	28	...
		1,040		
2. Rent of Bungalows.....	13	18	5	...
3. Sale proceeds of Furniture.....	...	1,175	1,175	...
4. Sale proceeds of Bungalows.....	1,357	1,360	3	...
5. Grant-in-aid from Government.....	5	121	116	...
6. Recoveries of advances and unadjusted charges.... ..	...	500	500	...
7. Transferred from Vizagapatam District.....	78	51	...	27
8. Miscellaneous receipts.....				
Total... ...	3,058	4,858	1,827	27
Deduct Decrease...	...	...	27	...
Net Increase...	...	...	1,800	...

57. The net increase above shown arises chiefly from the transfer to this head under instructions from the Accountant General, dated 21st April 1868, of the sale proceeds of the Travellers' Bungalow at Dharapoorum sold in 1863, which were first credited to the head "Land Revenue Miscellaneous," and from the transfer to this district under orders of the Board of Revenue, dated 3rd March 1869, No. 1,410, of Rupees 500 from the Bungalow Funds of the Vizagapatam District.

58. The details of expenditure are shown in the subjoined Abstract No. 12:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotments as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotments as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment.....	753	...	...	815	474	474	...	279
2. Batta to pensioned Sepoys... ...	208	...	...	235	159	159	...	49
3. Purchase and repair of Furniture	36	...	...	1,000	796	796	760	...
4. Miscellaneous Charges.....	1,876	...	...	...	3,177	3,177	1,301	...
5. Advances in the current year ...	...	...	...	...	20	20	20	...
6. Repair of public Bungalows ...	4,188	...	200*	...	88	288	...	3,900
7. Cost of supervision by the Public Works Department at 10 per cent.....	419	....	20	...	...	20	...	399
Total...	7,480	...	220	2,050	4,714	4,934	2,081	4,627
Deduct Increase ...	...	...	...	...	...	...	...	2,011
Net Decrease ...	...	....	...	...	...	...	...	2,546

59. The decrease in items 1 and 2 arises from the pay of the establishment employed in the bungalows on the Neilgherries being disbursed from August 1868 by the Commissioner of that district, and from the services of the pensioned sepoys in some of the bungalows in the low country being dispensed with. The increase in item No. 3 is owing to the purchase of furniture for the bungalow at Pothanore.

60. The item "Miscellaneous Charges" comprises the following details:—

	Rs.	A.	P.
Amount transferred to the district of Malabar, as per Board's Proceedings, dated 14th January 1869, No. 204.....	2,500	0	0
Amount transferred to the Commissioner of the Neilgherries for his disbursement on account of the pay of the establishment employed in the bungalow on the Hills.....	417	10	2
Contingent Charges.			
Railway fare for the furniture received from Madras.....	60	8	0
Warm cloth supplied to the establishment employed in the bungalows on the Neilgherries	71	4	0
Municipal Tax for the bungalow at Coimbatore	18	0	0
Conveyance hire of certain articles of furniture received from the Neilgherries for the Pothanore bungalow	8	12	0
Do. do. do. to certain Travellers' Bungalows		0	0
Saderward charges...			
Repair of fences and pandals, etc., of certain bungalows and purchase of mats.....	3	1	10
	81	1	10
		259	14	11
Total...	3,177	9	1

61. The above sum is in excess of the previous year's expenditure by Rupees 1,301, which is chiefly due to the transfer to the Malabar District of Rupees 2,500, while the amount transferred to that district in 1867-68 was only Rupees 1,650.

62. The sum of 20 Rupees shown in item No. 5 has been recovered in cash and credited in the accounts.

63. The large decrease of Rupees 3,900 in item No. 6 is owing to the fact that in 1867-68 five bungalows on the Neilgherries and five in the low country were repaired at a cost of Rs. 4,188, whereas in the year under report only one bungalow (Coimbatore) and the out-offices of another were repaired at a cost of 288 Rupees. For the same reason item No. 7 shows a decrease of Rupees 399. The total expenditure under the Public Bungalow Fund is less than that of the preceding year by Rupees 2,546.

64. Endowment Fund.—The receipts under this head amounted to Rupees 7,069, or Rupees 791 in advance of the past year, arising from the Government allowance for Chuttrums having been drawn for 12 months instead of for 11 months as in 1867-68, and from the recovery of arrears of revenue on the Inam lands allotted for the Lungerkhana at Coimbatore in addition to the current demand. The following Memorandum, No. 13, shows the details of receipts under this head, as compared with the past year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fixed allowance granted by Government	5,212	5,640	428	.....
2. Revenue derived from Inams, etc.....	1,017	1,365	348	.....
3. Recoveries of advances and unadjusted charges	.....	.....	.....	.....
4. Miscellaneous receipts.....	49	64	15	.....
Total.....	6,278	7,069	791	.....

65. The disbursements under this head are exhibited in the Memorandum below, No. 14:—

Items.	Last year's expenditure.	Current year's expenditure by Revenue Department. Allotment as finally sanctioned.	Current year's expenditure by Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	4,404	4,596	4,088	.....	316
2. Cost of feeding indigent Persons	989	1,200	1,164	175	.....
3. Miscellaneous Charges.....	977	1,094	1,104	127	.....
4. Advances made during the year...	.....	.....	.....	.....	.....
5. Transferred to the Neilgherry Commissioner	.....	.....	443	443	.....
Total...	6,370	6,890	6,799	745	316
Deduct decrease...	.....	.....	.....	316	.....
Net Increase...	... ..	.....	.....	429	.....

66. The increase of Rupees 429 arises from the high prices paid for grain and cooling purchased for feeding the poor in the Lungerkhana at Coimbatore; from the construction latrine for the use of the inmates of that institution, and from the entertainment of a tory f... from the pay of the servants of the Chuttrum at Suttimungalam having been increased under sanction of Government noted in the mar... and from the allowance of the Chuttrum on Cauvery banks at Errode, which came under ... head of "Stoppage" in 1867-68, having been disbursed in the year under report on account of ... Chuttrum near the Railway station at Errode. The sum of Rupees 413, shown in No. 5, is a po... tion of the sanctioned allotment, and was transferred to the Neilgherry Commissioner to meet h... disbursements on account of the establishment employed in the Chuttrums on the hills.

1st May 1868, No. 1,127.

67. Process Service Fund.—The receipts under this head amounted to Rupees 2,525, Rupees 88 in excess of those of the past year, while the disbursements were less by Rupees 367, shown in the following Abstracts, Nos. 15 and 16:—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fees realised from Revenue defaulters under the Madras Act No. II. of 1864	2,437	2,525	88	.....
2. Miscellaneous receipts	.....	.....	.....	.....
Total...	2,437	2,525	88	.....

Disbursements.

Items.	Expenditure of last year.	Current year's expenditure by Revenue Department.		Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Batta to Peons and Ameens	2,883	800	2,516	.....	367
2. Miscellaneous charges	.....	.....	.....	.....	.....
Total	2,883	800	2,516	.....	367

68. Irrigation Cess Fund.—Under this head the receipts show an increase of Rupees 9,887, due to the fact that in 1867-68 the cess collected from August 1867 was alone brought to account in the Local Fund Returns, whereas in the returns now forwarded for 1868-69 the collections of the whole year are included. For the same reason the expenditure has increased by Rupees 19,127, as shown in the following Abstracts, Nos. 17 and 18:—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Amount of cess realised	34,851	43,731	8,880	.....
2. Miscellaneous receipts...	980	1,987	1,007	.....
Total	35,831	45,718	9,887	.....

Disbursements.

Items.	Last year's expenditure.	Current year's expenditure. By Department of Public Works.		By Revenue Department.		Total expenditure.	Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	17,989	.....	.....	28,870	22,248	22,248	4,259	.....
2. Repairs of Irrigation works	5,113	.....	.....	15,230	19,704	19,704	14,591	.....
3. Miscellaneous Charges...	9	.....	.....	.....	286	286	277	.....
4. Advances made during the year	.....	.....	.....	.....	.....	.....	.....	.....
Total...	23,111	.....	.....	44,100	42,238	42,238	19,127	.....

69. As the majority of the Nunjah ryots under the channels in which the Irrigation Cess system is in force are averse to its continuance, some of the channels have been given up to the villagers, and the cess will have to be abolished in others when the balance of cess in hand is expended.

Exd. J. Tulloch.

Exd. J. Tulloch.

No. 91.

Ootacamund, 30th June 1869.

From J. W. BREEKS, Esq.,
Commissioner of the Neilgherry Hills.
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit my annual Local Fund Report for the official year 1868-69.

District Road Fund.—The receipts and expenditure under this head for the year are Rupees 13,103-0-5 and Rupees 27,660-0-9 respectively. The excess, Rupees 14,558-0-4, over the available assets have been met by transfer from the Coimbatore District. Since the formation of the Commission, the expenditure has exceeded the receipts by Rupees 6,836-12-0. Of the sanctioned Public Works Projects in the Budget, the Kotagherry road has been the only one undertaken by the Revenue Department, and that at the request of the Executive Engineer. The sources of this fund are the Tolls and Road Cess. From the former, a sum of Rupees 11,719-0-7 was realised during the year, and from the latter Rupees 1,152-9-10 for the same period. The balance Rupees 231-6-0 being Miscellaneous Receipts and private contributions.

2. Jungle Conservancy Fund.—This fund was inoperative in the district during the year, as the Forest Department undertook conservancy of the woods.

3. Pound Fund.—The expenditure under Pound Fund has exceeded the receipts by Rupees 123-5-0, of which excess, Rupees 118-5-3 were incurred, before the Neilgherries were separated from Coimbatore.

4. Public Bungalow Fund.—This fund exhibits a balance on the credit side of Rs. 517-3-0, of which the Collector of Coimbatore transferred Rupees 417-10-2. The accumulation has arisen from the circumstance of four of the five Public Bungalows being rented.

5. Endowment Fund.—The expenditure under this head has exceeded the receipts by Rupees 2-3-2. Until the last month of the official year under review, this fund showed a surplus, but the urgent necessity for certain repairs to the Coonoor chuttrums called for by the Municipality there, occasioned an outlay of Rupees 200, the lowest for which the work could be done.

6. Village Service Fund, Process Service Fund, Irrigation Cess, Cockrane's Canal.—Had no existence in this district.

Exd. G. A. Turton.

SALEM, 17th June 1869.

No. 126.

From C. N. POCHIN, ESQ.,
Collector of Salem,

To A. MACGREGOR, ESQ.,,
Acting Secretary to the Board of Revenue.

I have the honor to submit the annual report upon the operations of the Local Funds under my management during the official year 1868-69, with four Statements prepared in the prescribed forms.

2. Statement No. 1 exhibits the several heads of Local Funds under which the collections were made, and the charges incurred during the year, accompanied by an Enclosure A, affording explanation for the variations of receipts under different funds, between the years 1867-68 and 1868-69. Statement No. 2 shows the description of the work done and other particulars of expenditure under the several heads of Local Funds, and Statements Nos. 3 and 4 show the state of the Travellers' bungalows and the transactions of the several Chuttrums and Lungerkhanas in this district.

3. The following is an abstract showing the operations of all the funds during the year:—

Funds.	Balance brought forward.			Receipts during the year.			Expenditure during the year.						Balance at the end of the year.		
							By Revenue Department.			By Public Works Department.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
District Road Fund	24,250	13	5	1,17,007	8	3	76,579	0	3	12,544	14	10	89,123	15	1
Jungle Conservancy Fund.	30,150	12	9	37,600	7	4	26,379	11	7	.....	...	...	26,379	11	7
Nanal Grass Fund.....	.....	..	...	.....	...	...	.....	...	...	.....	...	...	.....	...	...
Pound Fund	2,915	4	10	7,505	7	9	8,542	10	7	.....	...	...	8,542	10	7
Public Bungalow Fund...	4,952	13	8	2,327	10	5	1,874	12	5	.....	...	...	1,874	12	5
Endowment Fund	203	2	10	36	4	0	.....	...	...	.....	...	...	.....	...	...
Village Service Fund ..	1,627	12	0	91,277	0	7	92,092	1	10	...	...	...	92,092	1	10
Process Service Fund in the Revenue Department	571	3	10	6,631	8	1	6,473	0	11	.....	...	...	6,473	0	11
Irrigation Cess.....	.....	...	...	.....	...	...	.....	...	...	.....	..	..	.....	...	..
Total....	64,671	15	4	2,62,385	14	5	2,11,941	5	7	12,544	14	10	2,24,486	4	5

Total.				Balance at the end of the year.		
Rs.	A.	P.		Rs.	A.	P.
1,41,258	5	8		52,134	6	7
67,751	4	1		41,371	8	6
.....	...	...		.....	...	...
10,420	12	7		1,878	2	0
7,280	8	1		5,405	11	8
239	6	10		239	6	10
92,904	12	7		812	10	9
7,202	11	11		729	11	0
.....	...	...		.....	...	...
3,27,057	13	9	2,11,941	12,544	14	10

4. The following Abstract shows the Receipts and Charges under several funds as compared with those of the previous year 1867-68:—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	80,742	1,17,007	36,265	...	70,512	89,124	18,612	...
Jungle Conservancy Fund	38,177	37,600	.....	577	19,319	26,380	7,061	...
Nanul Grass Fund.....	.....	.....	.....	...	.....	.....	...	...
Pound Fund	8,136	7,505	.....	631	11,717	8,542	...	3,175
Public Bungalow Fund...	423	2,328	1,905	...	398	1,875	1,477	...
Endowment Fund	198	36	.....	162	66	.....	...	66
Village Service Fund ...	1,04,975	91,277	.....	13,698	1,03,381	92,092	...	11,289
Process Service Fund in the Revenue Department	6,798	6,632	.....	166	6,783	6,473	...	310
Irrigation Cess.....	.....	.....	... ...	...	.....	.....	...	...
Total...	2,39,449	2,62,385	22,936	...	2,12,176	2,24,486	12,310	...

5. District Road Fund.—The following is an Abstract exhibiting the receipts of the several minor items under this fund as compared with the Receipts of 1867-68:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry Rent.....	3,321	1,335	.....	1,986
2. Tolls on roads and bridges	.....	.....	.....	.....
3. Road Cess	58,540	88,023	29,483	.....
4. Surplus Pound Fund.....	8,000	5,000	.....	3,000
5. Grass Rent.....	.....	.....	.....	.....
6. Rent and sale of reeds	.....	.....	.....	.....
7. Rent and sale of manure	331	474	143	.....
8. Fish rent	3,112	3,256	144	.....
9. Avenue clippings	.....	.....	.....	.....
10. Contribution in aid of Public Works...	2,855	3,899	1,044	.....
11. Sale of materials already charged in the bills	4	200	196	.....
12. Recoveries of advances of the current year.	192	4,187	3,995	.....
13. Do. do. do. of the past year ...	1,959	6,212	4,253	.....
14. Do. do. made for Imperial works ...	.....	.....	.....	.....
15. Do. do. of unadjusted charges in cash	.....	2,124	2,124	.....
16. Do. do. adjusted expenditure...	.....	.....	.....	.....
17. Miscellaneous receipts	2,427	2,297	.....	130
Total.....	80,741	1,17,007	36,266	.....

6. There is a net increase of Rupees 36,266 in the total receipts. This is chiefly attributable to the road cess having been collected from the Zemindary and Inam lands, under Act No. III. of 1866. The collections were not made from these lands in the year 1867-68, as the road cess

had not been completely fixed upon the above lands, although the Act had been brought into force in that year.* The amount of contribution made by private individuals in aid of Public Works and Sanitary Improvements was Rupees 3,899, or Rupees 1,044, more than in the year 1867-68. This increase is owing to contributions having been received from the inhabitants of Kistnagherry, Ahtur, and Trichengode Talooks during the year. The advances made during the years 1868-69 were larger than in 1867-68, and were recovered during the same year. The amounts advanced during the year 1867-68 were recovered in 1868-69. There is a decrease in the item surplus Pound Fund. No reason is assigned for it, as the item is of a fluctuating kind. The kists of Ferry Rent have not been punctually paid by the renters in 1868-69, owing to the character of the season.

* The Act allows the Muttahdars and Inamdars six months' time for making their returns; and they availed themselves of this indulgence

7. The following abstract shows the expenditure incurred by the Public Works and Revenue Departments under the District Road Fund, compared with that of 1867-68:—

Items.		Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications ...	New Works	10,206	11,513	5,041	1,800	1,000	6,041	...	6,165
	Repairs ..	47,311	8,280	6,364	67,370	60,238	66,602	19,291	...
Miscellaneous.	New Works	174	...	...	...	...	...	...	174
Public Improvements	Repairs ...	4,576	...	...	3,800	9,955	9,955	5,379	...
Petty Establishment		...	...	...	...	12	12	12	...
Tools and Plants		...	...	...	1,000	430	430	430	...
Contingent charges		30	...	...	...	757	757	727	...
Advances made in the year		6,453	...	...	...	4,187	4,187	...	2,266
Cost of supervision by the Public Works Department.....		1,762	1,420	1,140	...	...	1,140	...	622
Total...		70,512	21,213	12,545	73,970	76,579	89,124	18,612	...

8. The total expenditure on account of the District Road Fund during the year was Rupees 89,123-15-1. Of this sum, Rupees 82,597-7-2 were on account of New Works and Repairs of road and Miscellaneous Improvements. The sum expended by the Public Works Department on account of District Roads, as shown in the Range Officer's Progress Report, amounted to Rupees 11,404-7-8, and the total amount of expenditure incurred by the Revenue Department alone on account of New Works and Repairs and Miscellaneous Improvements, was Rupees 71,192-15-6, of which Rupees 2,124 6-1, have been recovered in cash, and the net expenditure, namely, Rupees 69,068-9-5 has to be accounted for by bills. The Enclosure E, to Statement No. 1, for March 1869, will show a sum of Rupees 69,287-11-8 as Unadjusted Charges on the 31st March, thus making a difference of Rupees 219-2-3 between the above two sums. Of this difference, a sum of Rupees 35 is the Cash Recovery, but it was inadvertently included in the amount entered against the item "Contribution in aid of Public Works" exhibited in Enclosure A, to Statement No. 1, for March 1869, instead of under the "Recoveries of Unadjusted Charges" and the balance of Rupees 184-2-3 is the defalcation appertaining to the District Road Fund in the Darampuri Taluk, which the Board have, in their Proceedings, dated the 14th April 1869, No. 2,535, ordered to be written off. The above difference, namely, Rupees 219-2-3, has been adjusted towards the unadjusted charges of the year under report.

9. Of the sum of Rupees 756-9-1, being the Contingent Charges, Rupees 435-13-1 is the amount of private subscriptions on account of Sanitary Associations over-credited in the accounts during the year 1867-68. As this sum formed a portion of the advance of Rupees 6,452-12-1 made in that year, it was debited and adjusted towards the said advance by a transfer entry.

10. The Board will observe that there is a net increase of Rupees 18,612 in the total expenditure, during the year. This is attributable to there having been more money available for expenditure owing to the large collections made from the Zemindary and Inam lands.

11. The actual Cash balance which remained on the 31st March 1869, amounted to Rupees 43,777-8-4. This sum was not appropriated either for new works or repairs within the year, as it formed the amount realized from the Zemindary and Inam lands at the close of the year.

12. The adjustment of the sums debited in the accounts under orders of the Accountant General, on account of Public Works Department, stands as follows:—

	Rs.	A.	P.
Balance out of Rupees 11,000 deducted from the Plus and Minus Memorandum in the year 1865-66.	4,314	8	9
Amount debited in do. 1866-67	6,109	9	10
Do. do. do. 1867-68	22,033	2	0
Do. do. do. 1868-69	16,220	7	11
	48,677	12	6

Deduct.

	Rs.	A.	P.
Amount credited in the Plus and Minus Memorandum in 1866-67	212	12	6
Do. do. do. in 1867-68	236	8	4
Amount of work done as per Range Officer's Progress Reports in 1867-68.	15,353	7	8
Cost of Supervision at 10 per cent. for 1867-68	1,761	12	10
Amount of work done as per Range Officer's Progress Report in 1868-69. ...	11,404	7	8
Cost of Supervision at 10 per cent. in do.	1,140	7	2
	30,109	8	2
Balance to be accounted for by Department Public Works up to 31st March 1869	18,568	4	4

13. I have embodied the above transactions in this report, for the information of the Board of Revenue, although the adjustment thereof has been made in the books of the Accountant General and the Controller of Public Works.

Jungle Conservancy Fund.

14. The following abstract shows the receipts compared with those of the year 1867-68.

Items.	Last year.	Current year	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos...	...	...	...	...
Rent of Jungles	2,152	1,757	...	395
Sale of trees	...	...	...	...
Fees on Charcoal burners	3,242	4,651	1409	...
Recoveries of Advances and Unadjusted Charges.	32,783	31,192	...	1591
Miscellaneous Receipts				
	38,177	37,600	...	577

15. The small net decrease of Rupees 577 in the receipts for the year 1868-69, needs no explanation.

16. The following is a Comparative Abstract of the charges under the above fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh Plantations, Topes, and Avenues	15,227	.....	.....	.....	23,041	23,041	7,814	.....
Improvement and maintenance of do.	.....	.....	.....	.....	... ..	.....	.....	.....
Commission for the collection..	.....	... ..	.....	.....	.....	.....	.....	.....
Establishment for Avenues, etc.	.....	.....	.....	39,000	.. ...	.....	.....	.....
Miscellaneous charges	58	.....	.....	.....	3,339	3,339	3,281	.....
Advances made in the year ...	4,034	.....	.....	.....	.....	.....	.....	4,034
Cost of supervision by the Public Works Department at ten per cent....	.....	.....	.....	.....	.....	.....	.....	.....
Total... ...	19,319	.....	.....	39,000	26,380	26,380	7,061	.....

17. The total expenditure under the above fund was Rupees 26,380, which is a little more than one-third of the available balance, namely, Rupees 67,751, but it will however be seen that there is an increase of Rupees 7,000 in the actual expenditure over the year 1867-68. Although endeavours have been made to appropriate a larger sum in proportion to the available funds, yet it was found difficult to spend more, owing to the season being bad for planting purposes. The comparatively late dry season rendered the procuring of water for the existing plants very difficult. The balance on the 31st March 1869, amounting to Rupees 41,371, and the estimated receipts which are expected to be realized in the year 1869-70, will amount to Rupees 29,000, in all to Rupees 70,371. The whole of this sum will not be required for the formation of fresh Plantations, Avenues, etc., during the current year, and as a large portion of it will be left unexpended at the end of the year. I would suggest that a sum of Rupees 30,000 be transferred to the District Road Fund. I request the instruction of the Board of Revenue on the subject.

18. Pound Fund.—The receipts of this fund as compared with those of the year 1867-68, are shown in the following abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle under Section 12, Act III. of 1857	4,762	5,078	316	.....
Sale proceeds of do. under do.....	2,226	1,638	.....	588
Recoveries of Advances and Unadjusted Charges	.....	.....	... .	.....
Miscellaneous Receipts	1,148	789	.....	359
Total.....	8,136	7,505	.....	631

19. This fund is of a fluctuating nature, and the small decrease in the receipts calls for no remark.

20. The following abstract shows the charges under the Pound Fund as compared with those of the previous year.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds...	1,704	.....	...	3,200	1,787	1,787	83	...
Charge for constructing and repairing Pounds	144	.....	...	200	185	185	41	...
Miscellaneous charges	1,869	.....	...	2,000	1,571	1,571	...	298
Amount transferred to the District Road Fund	8,000	.....	...	3,500	5,000	5,000	...	3,000
Advances made in the year...	...	.....	...	.....	...	.....	...	...
Cost of supervision by the Department Public Works, at ten per cent.....	...	.....	...	.....	...	.....	...	...
Total...	11,717	.....	...	8,900	8,543	8,543	...	3,174

21. The surplus Pound Fund transferred to the District Road during the year under report was Rupees 5,000 or Rupees 3,000 less than the sum transferred in the year 1867-68. The available balance during the year 1868-69, was not so large as it was in 1867-68. Hence the decrease in the charges under this fund.

22. Public Bungalow Fund.—The following is a Comparative Abstract of Receipts under this fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers.....	227	261	34	.....
Sale Proceeds of furniture	5	6	1	.....
Sale do. of bungalows	191	.....	.....	191
Grant-in-aid from Government	.....	2,041	2,041	... ..
Recoveries of Advances and Unadjusted Charges	.....	.....	.....	.....
Miscellaneous Receipts.....	.....	20	20	.....
Total.....	423	2,328	1,905	.....

23. The net increase of Rupees 1,905 in the item of receipts, is chiefly owing to the Government grant for 1867-68, which was omitted to be brought to account in that year, being included with that of the grant of the year under report, in the sum of Rupees 2,041, shown against the item "Grant-in-aid from Government" as above.

24. The following is an abstract showing the charges under this fund as compared with those of the previous year:—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	192	.....	...	200	126	126	...	66
Batta to Pensioned Sepoys	129	.....	...	130	157	157	28	...
Purchase and repair of Furniture	61	.....	...	100	9	9	...	52
Miscellaneous charges	16	.....	...	30	1,583	1,583	1,567	...
Advances made in the current year	...	.....	...	.....	...	.....	...	...
Cost of supervision by the Department Public Works, at ten per cent	...	.....	...	...	...	.....	...	...
Total...	398	.....	...	460	1,875	1,875	1,477	...

25. A sum of Rupees 1,550 was transferred to the district of Malabar on account of repairs of the Travellers' bungalows in that district, as sanctioned in the Board's Proceedings, dated 29th April and 22nd May 1867, Nos. 2,619 and 3,164, respectively. This is the cause of the net increase of Rupees 1,477, in the charges during the year 1868-69.

26. Endowment Fund.—A sum of Rupees 36-4-0 was realized by the sale of the old materials of the Toppoor Choultry, to which if the balance of Rupees 203-2-11, which remained on the 31st March 1868 be added, there remains a total of Rupees 239-6-11. The fixed allowance of Rupees 198 granted by Government on account of Toppoor Choultry in this district, was not drawn and shown in the Accounts in the year 1868-69, as the establishment was done away with from August 1867, owing to the Choultry being made over to a private individual on the condition of his keeping it for charitable purposes. Instructions are requested as to the disposal of the balance under this fund.

27. There are no Lungerkhanas in this district.

28. Village Service Fund.—The following abstract exhibits the receipts of this fund compared with those of the past year.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Marahs	.....	.....	.....	.....
Free Cess under Act No. IV. of 1865	.....	.....	.....	.....
Revenue of enfranchised Inams	.....	.....	.....	13,698
Miscellaneous Receipts	1,04,975	91,277	.....	.....
Total...	1,04,975	91,277	.....	13,698

29. The sum of Rupees 91,277 shown against the item "Miscellaneous Receipts" is the percentage on the whole Beriz of the district for a year. The percentage on the Beriz of Ahtur Taluk on account of Village Establishment has not been fully credited in the accounts within the official year 1868-69, which causes the decrease in the receipts under this fund.

30. The following abstract gives the details of expenditure as compared with the past year:—

Items.	Expenditure of last year.	Current year's expenditure.			Increase.	Decrease.
		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment of Villlage Officers.	1,03,381	1,08,000	92,092	92,092	... ..	11,289
Miscellaneous Charges	.....	.....	.....	.....	.....	.....
Total...	1,03,381	1,08,000	92,092	92,092	.....	11,289

31. The decrease in the charges is attributable to the same cause as explained for the variation in the receipts.

32. Process Service Fund.—The Comparative results of the Receipts under this fund are given in the following abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realized from Revenue Defaulters under the Madras Act II. of 1864	6,798	6,631	.....	167
Miscellaneous Receipts	.....	.....	.....	.....
Total...	6,798	6,631	.....	167

33. The variation in the receipts is too small to need explanation.

34. The Comparative Abstract of Expenditure under the above fund is as follows:—

Items.	Expenditure of last year.	Current year's expenditure.			Increase.	Decrease.
		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens	6,783	.....	6,473	6,473	.....	310
Miscellaneous Charges	.....	.....	.....	.....	.....	.....
Total...	6,783	.....	6,473	6,473	.....	310

35. The small decrease in the charges calls for no remark.

36. As there will not be any transaction in future under this fund in this district, the balance of Rupees 729-11 0 which remained on the 31st March 1869 against the fund will be disposed of on final instructions being received from the Board of Revenue on the subject.

Exd. G. A. Turton.

MANGALORE, 22nd July 1869.

No. 921.

From H. S. THOMAS, Esq.,
Acting Collector of South Canara.

To J. GROSE, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Annual Report on the administration of the Local Funds of this District for the past official year 1868-69, accompanied by the statements prescribed by the Proceedings of the Board, dated 20th July 1868, No. 5,258.

2. The following abstract shows the transactions of the several funds during the year under review :—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.	14,501 13 10	58,944 8 6	73,446 6 4	8,639 3 1	62,052 0 0	70,691 3 1	2,755 3 3
Jungle Conservancy Fund	1,762 15 8	1,879 7 5	3,642 7 1	2,122 3 9	60 0 0	2,182 3 9	1,460 3 4
Pound Fund.....	643 10 5	577 13 9	1,221 8 2	565 7 7	... ...	565 7 7	656 0 7
Public Bungalow Fund.....	1,270 0 2	1,998 8 10	3,268 9 0	1,038 0 11	2,226 4 4	3,234 5 3	34 3 9
Process Service Fund in the Revenue Department.	274 15 9	1,456 15 0	1,731 14 9	1,229 14 10	... ...	1,229 14 10	501 15 11
Total...	18,453 7 10	64,857 5 6	83,310 13 4	13,564 11 2	64,338 4 4	77,903 2 6	5,407 10 10

3. It will be seen from the above that the aggregate assets of the year amounted to Rupees 83,310, and the expenditure to Rupees 77,903, leaving an unused balance of Rupees 5,407 at the end of the year.

4. Annexed is a comparative abstract of the receipts and charges under the several funds, as contrasted with the transactions of the previous year :—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund. .	48,012	58,945	10,933	...	61,016	70,691	6,675	...
Jungle Conservancy Fund.....	1,807	1,879	72	...	306	2,182	1,876	...
Pound Fund...	413	578	165	...	510	565	55	...
Public Bungalow Fund.....	813	1,998	1,185	...	1,111	3,234	2,123	...
Process Service Fund in the Revenue Department...	814	1,457	643	...	751	1,230	479	...
Total...	51,859	64,857	12,998	...	66,694	77,902	11,208	...

5. I now enter into the details of each fund separately, giving a comparative abstract of the receipts and expenditure connected with each in the manner required by the Board, and exhibiting the component items of each fund.

6. District Road Fund.—The several items of receipts which have contributed to this fund are shown in the subjoined comparative statement :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	9,888	12,591	2,703	...
Tolls on Roads and Bridges	1,417	1,421	4	...
Road Cess	35,056	41,196	6,140	...
Surplus Pound Fund	400	400	...	...
Avenue Clippings	748	376	...	372
Miscellaneous Receipts	207	2,217	2,010	...
Recovery of Advances	296	744	448	...
Total...	48,012	58,945	Net 10,933	...

7. Ferry Rents.—This rent, as reported last year, consists of the tolls levied at the several ferries maintained in the district over rivers and back-waters. In the past Fusly (1278) these were rented out to the highest bidders for a term of three instead of one year as hitherto, on the condition of the contractors ferrying passengers and traffic on the payment of certain fixed tolls, and maintaining at their own cost a sufficient number of boats, the platforms or jangars being alone supplied by Government. This arrangement, which is a modification of the old system under which the Government supplied the requisite boats, received the assent of the Board in their Proceedings, dated the 17th March 1868, No. 1,926, and has worked well.

8. The rent for the past Fusly, on the conditions above-mentioned, amounted to Rupees 12,060-10-8, the whole of which was realised without arrears. The collections of the year include a sum of Rupees 531-6-1, which had remained in arrears out of the demand of the previous Fusly 1277.

9. The old Government boats were offered for sale to the renters at certain valuations fixed with reference to the condition of the boats, and such as were not so purchased were disposed of by public auction. These boats realised on the whole a sum of Rupees 2,212, which has swelled the item of Miscellaneous Receipts, as will be seen from the above statement.

10. Tolls on Roads and Bridges.—The receipts against this item are solely from the tolls levied at the Sulia bridge on the Mangalore and Mercara road. The turnpike gate was, in the year under report, rented out as usual to the highest bidder.

11. Road Cess.—This is what is levied on Ryotwar revenue, and on the Kumeri and Hakkal assessment appearing under Land Revenue, Miscellaneous, at 6 Pies in a Rupee. There are no Zemindaries or Mootahs in this district. The excess of more than 6,000 Rupees appearing in the collections, as compared with those of the previous year, arises chiefly from the collections of the year under report, embracing the large sum of Rupees 10,594 which was outstanding at the end of the previous year, and the whole of which was recovered during the year under report; while the amount of similar arrear collections made in 1867-68, on account of the preceding year 1866-67, was no more than Rupees 3,050 of Road Cess. Greater regularity has also been obtained in making the collections on account of these dues, and this circumstance has also, in some measure, contributed to the increase in the collections.

	Rs.
Arrears on 1st April 1868	10,594
Demand between April and May 1868, Fusly 1277	13,929
Do. between January and March 1869, Fusly 1278	29,523
	54,146
Collections in 1868-69	41,199
Balance on the 31st March 1869	12,947

12. Surplus Pound Fund.—Rupees 400 available were transferred to District Road Fund in the year under report, which is about the same as the available excess of the previous year.

13. Avenue Clippings.—In this contingent item the receipts are exactly half of what they were in the previous year, in which a large number of old decaying avenue trees were cut down to make room for new ones.

14. Miscellaneous Receipts.—The large increase in these receipts arises from the sale proceeds of Ferry boats belonging to Government, and mentioned in paragraph 9.

15. The following is an abstract of the expenditure out of the District Road Fund during the year under report, as contrasted with that of the previous year 1867-68:—

Items.	Expenditure of last year.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. New works.	43,292	56,557	47,824	13,613	1,070	48,894	5,602	...
Communications. Repairs ...	9,618		6,512		5,176	11,688	2,070	...
Miscellaneous Public Improvements. New works.	3,331		...		1,494	1,494	...	1,837
Miscellaneous Public Improvements. Repairs ...	881		...		517	517	...	364
Petty Establishment	1,510		2,216		24	2,240	730	...
Tools and Plant	...		—		...	...	...	...
Contingent Charges	...		66		...	66	66	...
Cost of Public Works Supervision	4,991		5,434		...	5,434	443	...
Unadjusted balance out of advances	393		...		358	358	..	35
Total..	64,016	56,557	62,052	13,613	8,639	70,691	Net 6,675	...

16. The above statement shews that the expenditure from the District Road Fund amounted to the sum of Rupees 70,691, of which Rupees 8,639 were spent by Revenue Officers. The whole of the assets of the year were utilized with the exception of the small sum of Rupees 2,755, which was a portion of unforeseen receipts.

17. New Works.—With scarcely an exception the works carried out by the Public Works Department have not been, strictly speaking, new, but they were commenced in the previous years. They have been pushed on somewhat too vigorously even in excess of allotments, as already brought to the notice of the Board in my letter of the

18. The outlay on road work has been as follows :—

By Public Works Department.

	Rs.
1. Completing road-work from Puttur and Manjeshwar by Vittal	2,513
2. Widening trace to connect the port of Cumbla with Perdal	967
3. Approaches to bridges Nos. 7 and 8 on Sheddya road	382
4. Construction of Nandigudde road in Mangalore	523
	4,385

By Revenue Department.

		Rs.
1.	Continuation of road from Kundapur to Wondse.....	400
2.	Construction of quay at Hangarkatta	600
		1,000

19. In my last report I spoke of the satisfactory manner in which the first mentioned line of communication was traced and worked out. The work has now been completed at an aggregate expenditure of Rupees 17,936, against an estimate of Rupees 17,100. The widening this road from 12 to 15 feet is not immediately necessary.

20. An allotment of 2,000 Rupees was provided in the previous year, and an equal sum in the one under report for a trace and bridle-path to connect the small port of Cumbla at a point near Perdal, with the high road between Panemangalore and Hosdrug. Last year no more than Rupees 858 were spent, and this year a further sum of Rupees 967 was laid out, the aggregate expenditure amounting to Rupees 1,825, by means of which the opening of the bridle-paths along hill sides has been completed, with the exception of about half a mile of hard laterite soil, which is reserved to be worked out when the road is widened hereafter. But we have no funds for widening this line in the current year, the main portion of the road cess being absorbed by bridge work.

21. The Nandigudde road (4th item) in the town of Mangalore, sanctioned at an estimated cost of Rupees 850, has been opened for the most part to full width at an aggregate cost of Rupees 615, but has not yet been completed. This is the only one of the works undertaken by the Public Works Department that is altogether new.

22. The Revenue Department carried out but two new works, as shown above; the first in completing the continuation of the road from Kundapur to Wondse, undertaken in the previous year, and the second in the construction of a quay at the port of Hangarkatta or Barcoor; the former has been completed, and the latter was taken up by a contractor. It has been completed but not according to the plan, therefore Rupees 200 were withheld till the defect should be altered.

23. The more extended operations of the year have been on bridge work.

Items.	Estimate.	Expenditure in 1868-69.	Total up to 31st March 1869.	Remaining to be executed.
	Rs.	Rs.	Rs.	Rs.
1. Bridging Puttur and Manjeshwar road	35,530	9,008	16,207	19,323
2. Do. Mudbidri and Buntwal road.....	36,860	9,449	11,073	25,787
3. Do. Puttur and Beltanguli road	21,340	2,103	4,866	16,474
4. Do. on the Mudbidri and Beltanguli road—				
On Yenur river.....	15,000	9,589	17,101	...
On Hossangudi river.....	15,000	9,592	14,398	602
On minor bridges...	12,670	100	2,902	9,768
5. Do. Padbidry and Karkal road	5,500	3,204	5,497	...
6. Two bridges on the coast road between Udipi and Mabukal...	100 Suppl.	70	...	...

24. The work remaining still to be performed is sufficient to absorb the funds of the district for two or three years more, and I fear that new projects for developing further the resources of the district will have to be postponed till then, or confined to a very limited scale. This is much to be deplored, and I propose addressing the Board separately on the subject.

25. Repairs.—A sum of Rupees 6,512 was spent by the Public Works Department, and Rupees 5,176 by the Revenue agency in the repairs or maintenance of made roads, and I may say that the several communications have been maintained in good condition.

26. The entertainment of a permanent Petty establishment during the year under review, the cost of which amounts to Rupees 2,216, has materially strengthened the Executive staff of the Public Works Department.

27. Under the head of Miscellaneous Public Improvements a sum of Rupees 1,494 was expended chiefly in the plantation and maintenance of avenues in the two talooks of Mangalore and Udipi, and in the purchase and repair of a few ferry boats. The outlay upon avenues in the Mangalore talook was made under the superintendence of Mr. Assistant Collector Hall.

28. Jungle Conservancy Fund.—The following is an abstract of the receipts and charges under this head, as compared with those of the previous year:—

Items.	Last year.	Current year.	Increase.
Receipts.	Rs.	Rs.	Rs.
Sale of firewood and firewood jungles, etc...	1,807	1,879	72
Charges.			
Formation and preservation of firewood preserves	306	2,182	1,876

	Rs.	Rs.
Balance.....	...	1,763
Receipts.....	3,737	
Deduct recovery of advances adjustment	1,918	
		1,819
		3,582
Charges.....	4,040	
Deduct advance adjusted within the year.....	1,858	
Erroneous debit re-credited.....	60	
	1,918	
		2,122
Surplus...		1,460

29. The available balance of this fund was Rupees 1,763 at the beginning of the year, and the receipts, exclusive of recoveries of advances and adjustments, amounted to Rupees 1,819, as shown in the margin, giving a total asset of Rupees 3,582. The set off against this amounts to Rupees 2,122, leaving a surplus of Rupees 1,460 in favor of the fund for utilization during the current year, as shown in the margin.

30. The manner in which the outlay of Rupees 2,122 was made is detailed in Statement No. 2. With the limited funds available I have not, however, been able to do much towards augmenting the firewood-producing resources of this district. Though the scarcity of this article is increasingly felt along the coast, and there is pressing need and every natural facility for plantations and preserves in every direction to supply both the present and future demand for firewood, yet I have practically been unable to contend with this difficulty for want of funds; and in fact lest there should be none left for expenditure in the current year, (in which very little revenue is anticipated from the Jungle conservancy, almost all the available jungles having been sold during the last and previous years,) I have been obliged to use the money available rather sparingly. Nevertheless, a few plantations have been started in convenient localities in each talook, and should further funds be available I hope to see the system much extended.

31. In connection with this subject I beg to draw the attention of the Board to my letter, No. 827, of 5th September 1868, the proposals contained in which may, I trust, receive their early consideration.

32. Pound Fund.—The receipts and charges connected with this fund are given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
Fines levied under Act III. of 1857, and sale proceeds of unclaimed Cattle.....	413	578	165	...
Expenditure.				
Establishment and construction and repairs of Pounds.....	89	95	6	...
Amount transferred to the District Road Fund and Municipality.....	416	469	53	...
Sundries.....	5	2	...	3
Total ..	510	566	Net 56	...

33. At the commencement of the year there was a balance in hand of Rupees 643, and the receipts of the year amounted to Rupees 578, giving an aggregate available amount for expenditure of Rupees 1,221. Of this Rupees 556 were expended during the year, Rupees 400 were transferred to the District Road Fund as available surplus, and Rupees 69 handed over to the Municipality of the town of Mangalore as collections made within its limits, leaving a balance of Rs. 656 to the credit of the fund at the close of the year. Of this Rupees 400 have been proposed for transfer to the District Road Fund during the current year.

34. Public Bungalow Fund.—The transactions connected with this fund are shown in the subjoined statement, compared with those of the previous year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers.....	291	270	...	21
Sale of Furniture.....	...	133	133	...
Grant-in-aid and surplus transferred from other Districts.....	475	1,470	995	...
Miscellaneous Items.....	47	126	79	...
Total...	813	1,999	Net 1,186	...
Charges.				
Establishment.....	528	480	...	48
Purchase and repair of Furniture.....	80	221	141	...
Repairs of Bungalows.....	484	2,321	1,837	...
Contingencies.....	5	20	15	...
Public Works Supervision.....	14	202	188	...
Total...	1,111	3,244	Net 2,133	...

35. The available amount for expenditure out of this fund, including the balance at the beginning of the year, amounted to Rupees 3,265. Nearly the whole of this amount was expended in the repair of the bungalows and mosafferkhanas, the purchase and repair of furniture, and in payment of the wages of the Bungalow establishment, leaving at the end of the year only an unexpended balance of Rupees 34-3-9.

36. A Statement showing the condition of the several bungalows is enclosed, from which the Board will observe that while the buildings are generally in good order some of them require extensive repairs, one bungalow a thorough renewal, and another has to be built anew. The Superintending Engineer has been called upon to furnish estimates for all these buildings, some of which have been received, and I will address the Board separately on this subject.

37. Process Service Fund.—The present returns exhibit the transactions connected with the Process Service Fund, resulting in a balance of Rupees 502 in its favor at the close of the year under report.

38. Under the provisions of the Board's Circular No. I, dated 8th January 1869, this fund will be reported on in detail in the Settlement Report due for the past Fusly year 1278.

Exd. J. Tulloch.

No 1351 10 Rev Dept
115

Proceedings of the Madras Govt
Under date the 30 Augt 70

Read the following
Rep: of the Bd of Rev

Subm.g Report of the operations of the Local Funds in 1869 by the B.R. 10th May 1870 ✦ 3153.

We forbear to notice the delay which has occurred in the submission of the foregoing Report on the operations of the Local Funds of the Presidency for the year ending April 30th 1869. The last of the Collectors Reports seems to have been received in the Board's office in August last year, and the extraordinary delay which has taken place in the preparation of the general Report (9 months) is quite unexplained. The object of such reports must be

ice.

in a great measure frustrated when they are received within a reasonable period of the occurrence of the transactions to which they relate and the Rs are accordingly regarded as ~~compiled~~ that the report for 1869-70 is submitted within the date prescribed.

Enclosed the Subscriber.

District Road Fund

2. The receipts under this head amounted to Rs 26,55,024 showing an increase of Rs 9,99,290 over the collections of the previous year Eighty three per cent of the increase or Rs 8,23,695 was under "Road Cess" the ordinary item of the Fund. Rs 8 attribute this result to the rapid realization of the less, both current and arrears in the year under report. The report observes that the large increase of Rs 1,14,302 in the Bellary District was the result chiefly of the Road Cess Act having been in force during the whole of 1868-69 against only nine months of the year 1867-68. In some of the other districts also the cess in Permanently

Settled Estates and Inams was realized in 1868-69 for the first time. The variations in the minor items need no special remark. The aggregate amount available for expenditure including of the previous year's balance was Rs 32,94,607-

Nellore.
North Arcot.
Madura.
Nellykerries.

3. The actual expenditure amounted to Rs 23,58,924 and the unexpended balance was Rs 9,35,683. The expenditure exceeded the available assets in the Districts noted in the margin the circumstances which occasioned irregularities in the accounts are explained in paras 12 to 13 of the Board's Proc. The necessary adjustments should be made as early

early as possible and si-
milar ~~irregularities~~ mistakes should
not be allowed to occur
again.

4- The Govt ~~have~~ never regret to
observe ~~that their repeated~~
orders for utilizing the
money available during
each year have not had
the desired effect in several
Districts. This was par-
ticularly the case in the
three Districts noted in
the margin. The Collector
of the Godavery District
offers no explanation on
the subject, ~~merely stating~~
~~that the Expenditure~~
~~fell short~~ but that the ex-
penditure of 1868-69 exceeded
that of 1867-68 ~~by a lakh~~
~~& odd rupees. The~~
~~Collector of Kurnool has~~
~~also failed to offer any~~
~~explanation~~ The

Should say.
Making allowance
for the circumstance that
a considerable portion of the
income of each year is ex-
pended towards its close,
the Expenditure has
been generally satisfactory.

for N

Percentage
of expenditure
on the sums
available for
works.

Godavery 36.12
Kurnool 20.9
Tanjore 26.77
1867. 55.34

12
17

The Collector of Kurnool
confesses his inability
to give any satisfactory
explanation for the tardy
manner in which new
works are executed by
the Public Works Dept.
He adds that "the sum
spent by them was Rs.
less 23 000 including the
cost of superintendence.
The Estimates for the more
important roads of Nandi
Koltkur to Bankuly, and
Gooty to Adoni were
sanctioned some months
ago, and yet the amount
expended was only Rupees
554 upon the former and
Rupees 1002 upon the
latter work though am-
ple funds were provided
for them in the Budget"
The Collector of Tanjore
also attributes the
limited expenditure
to the tardy operations
of the Public Works
Department - It appears
that out of an allotment

Y

of Rupees 3,24,000 that
Department have not
been able to execute works
to the extent of more
than Rupees 115,457. The
Superintending Engineer
states that this result
is due to want of
sufficient time for the
preparation of Estimates
for the works entered
in the Budget, and
to other difficulties
which however the
Government are of
opinion may can be obi-
viated under judicious
arrangements. The at-
tention of the Superin-
tending Engineers will
accordingly be drawn
to the subject through
the Public Works
Department, with a
request that steps
may be taken to
approximate the ac
tual expenditure to
the

Ans. the report will
be in my time. I
would avoid this.

12116
15

the allotments as much
as possible

5. The Board explain
that large sums were
left unexpended in
several Districts, partly,
because the actual re-
ceipts of the year were
larger than had been
calculated on in the
Budget. The Government
however have frequently
enforced upon the
Board the necessity
of making the progress
of expenditure during
the year, and if this
had been done the
allotments for sanctioned
works might have
been increased with
reference to the increasing
receipts and a larger
portion of the available
amount might have
been utilized.

6. The large sum of
Rupees 113216 was spent
from

from the District Road Fund on miscellaneous Public Improvements, and the Board give no explanation of the outlay through notice was taken by the Government in para 5 of the Proceedings dated 14 July 1859, No 2054, of the similar expenditure of Rupees 87,160 in 1857/58. The further order of Government dated 27 September 1859, No 2563, on the same subject, appears also to have been overlooked by the Board.

New works Rs 50353
Repairs — " 50,863
1,13,216

7. Statement No 3 showing all the new works undertaken both by the Public Works and Revenue Departments is in its present form of little or no use, and the Board very hereby propose to continue it unless subs-

8 In paras 17 and 18 of their Proceedings the Board point out the discrepancies between the statements of expenditure incurred by the Public Works Department furnished by the Collectors and the return received by them from the Controller of Public Works Accounts. They explain that the differences arose from the corrections made in the Controllers Office after the Range Officers reports had been sent to the Collectors, and also that they have requested the Controller to forward to Collectors duplicate copies of the result of his audit. The Government trust that proper use will be made of these audit statements

in

in the Collector's office and that the discrepancies will be properly corrected.

Jungle Conservancy Fund.

The Receipts of this fund amounted to Rs 14,366 against Rs 15,966 in the previous year. The decrease is not explained by the Board. The total amount available for expenditure inclusive of the balance at the commencement of the year was Rs 31,260. The expenditure has been by the Public Works Department the amount in all being Rs 14,439 leaving a balance of Rs 16,821. Rs 16,721.

10. The expenditure was only 41 per cent of the available funds, and this result cannot be viewed as satisfactory. The subject has elicited the consideration of Govt. in the Famine orders, and therefore refrain from making any further remarks here. The Board will

Rural Communications

11. The sum available for expenditure under this head was Rs 21,752. The actual expenditure did not exceed Rs 5,029 and the balance left was Rs 16,723. The Board state that the Collector of the District has offered Rs 12,000 out of the surplus to the Road fund

Balance Rs 6,738
Receipts — " 15,014
21,752

1875-76
have
will, I dare say, from that order that while the allotments in the Budget for 1869-70 for avenues from this fund are proposed, the general proposal to make transfers of accumulated surpluses to the District Road fund is disallowed. The suggestion of the Collector of Salem to transfer Rs 30,000 to the District Road fund alluded to in para 26 of the Board's Report should be disposed of accordingly.

Fund Expenditure important

paying the necessary establishment of watchers and the charges for planting, and till it is shewn that it cannot be usefully laid out in developing the Canal and grass plantations it cannot be devoted to other purposes. These plantations are calculated to save ~~some~~ thousands of Rupees in stone revetments and to protect valuable river and channel banks, and the proposal to merge the fund in the Jungle Conservancy and Planting Fund was negatived by the order of Government dated 20th June 1866 No. 1503.

13 The Canal Grass Fund exists in seven Districts. The receipts and disbursements in Madras and Madura are too small

fund and after the point for the orders of Govt with their support. The surplus in that district was only Rs 9,034, and the Govt do not pur=chase understand how a transaction of ~~this~~ the sort could have been made. The Collectors report makes no mention whatever of the ~~this~~ transaction.

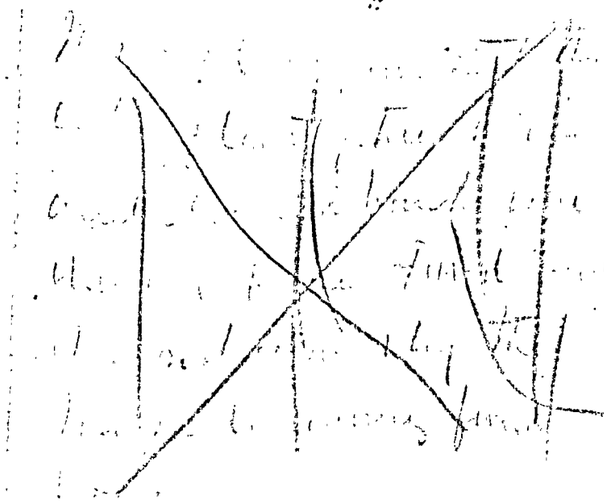
12. The Govt are not disposed to authorise at present any transfer of the fund proposed. The fund was established for

forgiv

small to require notice. The ~~available sum~~ amount available for expenditure in the Kistna District was Rupees 9,547 but only Rupees 813 were spent and the greater portion of this sum or Rupees 735 consisted of the pay of Lascars and transfer to Ferry rents to correct a mistake in the accounts. It is evident that little or no money was spent on new plantations and no explanation is given on the subject. The expenditure in Tanjore amounted to Rs. 884 for watering existing plantations, inclusive of 10 per cent for supervision by the Public Works Department. The balance ~~left~~ unexpended was Rs. 2,725, and the Collector remarks that the transactions connected with this Fund are entirely in the hands of the Public Works

Department

Department. In Trichinopoly the entire sum of Rs. 3365 was allowed to remain idle ~~and~~ but the Collector explains that the subject is under consideration and that he will make arrangements for the appropriation of the Fund. In Tinnevelly Rs. 2854 were spent out of the available sum of Rs. 3301, but the operations are not clearly explained. The Collector states that plantations of trees on river and channel banks were charged to this Fund. This is incorrect, as the charges on account of plantations of trees should have been paid from the Jungle Conservancy funds. In Coimbatore alone has a canal plantation been formed along a portion of the Pogalur channel. ~~but that seems to be one of a~~ limited



I am not sure of the Collector's statistics.

It is surely the case that planting on canal and channel banks ~~is~~ better treated as Public Works than Forest Work

~~limited extent~~ The amount spent in that District was however only Rs 400 against ~~the~~ an amount available expenditure ~~sum~~ of Rs 1208.

14 ~~The circumstances explained in the previous~~ It is thus evident ~~have rendered clearly shown~~ that little or nothing has been attempted towards utilising ~~have to utilize~~ the funds on objects for which it was created and the Boards proposal to transfer the available excess to the District Board Fund ~~cannot be entertained and~~ ~~has not been acted on~~ this has been done—

15 The balance under this head at the beginning of the year was Rs 52,401 as the receipts during the year amounted to Rs 92,231 out of the aggregate sum of Rs 3,34,332 to expenditure connected with the Fund was Rupees ~~nil~~ off and the transfer to

Pilgrim Fund

the District Board Fund amounted to Rupees 1,08,370. Deducting the total of these two sums viz Rupees 205,448, the balance left at the close of the year was the large sum of Rupees 129,384. The Board explain that the greater portion of this balance has been since transferred to the Road Fund.

Public Bungalow Fund

× Balanced Rs 31,201
Receipts " 36,720
Total 67,921

16. The total amount of the Fund, and the expenditure to Rs 43925. the balance remaining at the end of the year left was Rupees 23996. The several subitems on both sides of the account are ordinary and requiring no special remarks except however the outlay under construction

"Construction and Repair of Bungalows". The Government in para 13 of their order dated 14th July 1869, Rs. 2054 unprefixed in the Board the importance and necessity of utilizing the surplus in providing new bungalows where required and repairing and improving existing ones. Though some transfers of portions of available balances have been made to District funds for this purpose were where they were required not but much has not been done (except in Malabar) towards

towards giving effect to the wishes of Government. The greater portion of the still available balance can, by a judicious distribution, be usefully spent with little or no difficulty. The Board accordingly will be requested to do this at an early date. A portion of the balance should of course be reserved to meet contingencies connected with the ordinary management of the Bungalows.

Endowment Fund. Chuttrums. 17 The receipts on account of these Institutions

Institutions amounted to Rs. 2,34,605 and with the balance of Rs. 1,36,852, the sum the aggregate available for expenditure ~~was~~ was Rs. 3,71,459. Deducting the expenditure of the year, viz, Rs. 2,08,230, the balance left was Rs. 63,229. Large sums have been usefully spent in Tanjore, Madura and Timevelly. The Board explain that the revised scheme for Chuttrums Schools and Dispensaries in the first named District will fully utilize the still available balance of Rs. 118,653. The unexpended balances are large in the two Districts noted in the margin. The funds in the Godavery District seem to appertain to two particular Chuttrums, and the Board might call upon the Collector to report if a portion of the surplus cannot, consistently with the interests of those Institutions, be usefully spent in constructing new Chuttrums where much required or

	Rs.
Godavery	7,926
Trichinopoly	9,754

or repairing existing ~~buildings~~ buildings. The Government observe that estimates are in course of preparation in Trichinopoly for the erection of new Chattrums.

Lunglekanabe

18. The number of the poor relieved in the Lunglekanabe was persons 1,69,610, at a cost of Rs. 9,819. Deducting this sum from the aggregate ~~available sum~~ available (Rs. 8205,) the balance left was Rs. 5,05.6.

Dispensaries.

19. There are two Dispensaries, one at Vellore and the other at Ranipet

maintained from the Endowment Fund. The balances at the credit of these Institutions was Rs. 7,848, and with the receipts (Rs. 42,66) the total ~~available~~ sum amounted to Rs. 12,114. The whole of ~~the sum~~ this amount was spended during the year ~~out of the balance~~ ~~in hand~~.

Village Service Fund

20. The balance at the ~~at the~~ beginning of the year was Rs. 6,49,928, and the receipts during the year amounted to Rs. 7,24,123. The expenditure ~~out of the total available sum~~ was ~~of 13,74,051~~ leaving a ~~balance~~ Rs. 5,89,185, ~~the balance~~ left ~~was~~ Rs. 7,84,866. The suspended balances are large in the three

three Districts noted in the margin. The balance in Trichinopoly has been recently ordered to be invested in 4 per cent Govt securities. The Board will ascertain and report if the same course cannot be followed in the Districts of Kurnool and Malabar, if the whole or a large portion of the surplus is, as is stated, not immediately required for expenditure.

	Rs
Kurnool - -	381,424.
Trichinopoly -	148,763.
Malabar. -	238,423.

*Order dated 29th June 1870 No. 964.

The

Boarded Services Estimate 21. The balance at the credit of this fund at the beginning of the year was Rs 27,507 and the receipts during the year amounted to Rs 58,263, making the total available for expenditure Rs 85,770. The expenditure amounted to Rs 64,766 and the balance left was Rs 21,005. The Govt of India have not yet replied to the fourth para of this Govt dated 1st Septr 1869, soliciting sanction for the transfer of this surplus to the District Road fund.

Irrigation Works Estimate 22. The total assets of the fund amounted to Rs 87,829 and deducting the expenditure of Rs 57,844 the balance left was Rs 29,985. The greater portion of this surplus or Rs 26,494 is in the Coimbatore District, and the Collector reports that a majority of the ryots from

Balance Rs 3,306
Receipts " 56,523
Total 87,829

from whom the cess is collected are averse to its continuance, and that therefore some of the channels have been, thereby, given up to the villagers. He adds that the cess will have to be abolished in others, when the balance in hand is expended.

23. The receipts in 1868/69 amounted to Rs. 32,163 against Rs. 46,179 in the previous year. The decrease of Rs. 14,016 was the result of want of water in the canals. The balance at the commencement of the year was Rs. 70,528, and with the receipts, the aggregate available funds were Rs. 102,691, but the expenditure having amounted to Rs. 1,11,820 inclusive of advance recoverable, the year closed with a deficit of Rs. 8,686. The accounts

6 schools and 6 sadrs
Canals Inued in March

during the last months of the year

accounts of this Fund having been fully reviewed and noticed in the order of Govt dated 15th June 1870, at 870, no further orders are now needed

14 Bd of Rev: Dept to Supt
6 Acct Genl
21 P. W. Dept "