

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 974

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
30th April 1861.*

No. 504. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 22nd February 1861, No. 995:—

SIR,

1. I am directed by the Board of Revenue, with reference to Extract Minutes Consultation, dated 11th April 1856, to submit their usual Annual Report on the operations of the Local Funds in the several Districts of the Madras Presidency, during the official year 1859-60, together with two Statements, one showing the receipts and disbursements, and the other the particulars of expenditure.

2. According to Statement No. 1 for 1858-59, the balance at the end of that year was Rupees 1,28,709, which sum has been brought forward in the present return. In Salem, Rupees 6 appear to have been omitted on the credit side of the Local Fund in 1858-59, and the Collector has altered the balance of that year, but in the Board's Statement the amount has been included in the receipts of the past year. In the return for Bellary No. 826, to Bellary, 14th February 1861, a sum of Rupees 10,803 is brought forward instead of Rupees 11,083, but the latter sum is correct, and intimation has been given to the Collector accordingly.

3. In the Districts of Ganjam, Cuddapah, Kurnool and Tinnevely no "Local" Funds existed during the year under report. In the other Districts the receipts during the year under the several heads amounted to Rupees 1,88,533 being in excess of the preceding year's collections by Rupees 28,360 as shown in the following Statement:—

Items.	1858-59.	1859-60.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Ferry Rents and Tolls.....	66,033	63,089	.....	2,944
2. Road Fund	70,095	87,953	17,843	.....
3. Avenue clippings.	2,079	3,254	1,175	.....
4. Rent of Reeds... ..	32	.....	.....	32
5. Grass Rents... ..	7,444	8,151	707	.....
6. Cart Tax... ..	11,831	10,083	.....	1,748
7. Chuttrum Fund... ..	659	677	18	.....
8. Manure Rents... ..	1,890	1,867	.....	23
9. Sundries... ..	110	217	107	.....
10. Cattle Fine Fund ... ..	.....	12,231	12,231	.....
11. Surplus proceeds of Anicut plantation in Tanjore made over by the District Engineer... ..	.....	406	406	.....
12. Interest realized on the Pagoda Fund invested in Government paper on the Madras District ... ..	.....	620	620	.....
	1,60,173	1,88,533	33,107	4,747
			Net 28,360	

4. A decrease has occurred only in the items of Ferry Rents and Tolls, and Cart Tax. The revenue from the first item is derived chiefly in Malabar, where nearly 42,000 Rupees, or two-thirds of the whole are annually collected. The next largest receipts are in South Canara and Bellary. In Vizagapatam a beginning was made in the latter part of the past year, but the Collector states that there are other Ferries which will be leased out hereafter. On the whole the decrease in this item, amounting to nearly 3,000 Rupees, appears to be owing to the operation of the Order of Government, dated 11th April 1859, Public Works Department, No. 816, directing that the proceeds of all Tolls and Ferries on lines of road, constructed and maintained from the Public revenues, should be carried to the credit of the State.

In Cons. 13th April 1859.

5. The Cart Tax has hitherto been derived from Coimbatore, Salem and Canara; but in the year under review it was realized, for Local Fund purposes, only in the first two Districts. In Canara the Tax was levied as usual in the year, but the Tolls being on Imperial lines of road were merged with the general revenues, under the orders of the Government of India with a portion of the sum realized in 1858-59, and brought to the credit of the "Local Fund." This has caused some decrease in the item. Under the orders of Government, dated 13th April 1860, there will be no income from this source in Salem from 1860-61.

Dated 3rd September 1858, No. 4,371.
Enclosure in from Accountant General, 12th,
in Cons. 14th July 1859.

In Cons. 17th April 1860.

6. There has been a considerable increase in the Road Fund. This is collected chiefly in South and North Arcot, and partially in Nellore. In all these Districts the collections increased during the year. The cess was introduced into Salem on the late reduction of assessment: the amount realized in 1859-60, viz., Rupees 6,420, consists of collections made only in the latter part of the year, from February to April 1860. The annual amount is estimated at about Rupees 16,000.

7. In the Order of Government, dated 4th June 1860 (No. 705, Judicial Department), it was directed that the surplus proceeds of the "Cattle Fines Fund" collected under Act III of 1857, should be carried to the credit of the Local Funds for the purpose of being laid out on works of public utility. The Collector of Tanjore has accordingly included in his account for 1859-60 a sum of Rupees 12,231, being the balance at the close of the year 1858-59. The same course will be followed by the other Collectors in their accounts for the current official year 1860-61. The Collector of Tanjore has also brought to account a sum of Rupees 406, being the surplus proceeds of Aricut plantations and gardens under the superintendence of the Department Public Works, made over to him by the District Engineer.

8. In the Madras District a new source of income was added to the Local Fund, viz., Rupees 620 derived from the half year's interest (from 28th February to 31st August 1859) on the surplus Pagoda Funds (Rupees 24,800) invested in 5 per cent. paper, agreeably to the Order of Government, dated 8th July 1858, No. 937. The Collector has included in his account the principal also, but as this is not available for expenditure, the Board have excluded it from their Statement, and entered only the income derived from it.

In Cons. 16th July 1858, No. 2,975.

9. It will be seen from the Statement No. 1, that inclusive of the previous year's balance, the receipts of the year under review amounted to Rupees 3,17,242, and from this the expenditure, Rupees 1,53,880 being deducted, there remained at the close of the year a balance of Rupees 1,63,362. It must, however, be observed that in this expenditure is included a sum of Rupees 8,207-8-1 which was only written off the accounts of the Kistna and South Canara Districts, and transferred to the general revenues. This sum comprises two items, Rupees 3,262-6-5 and Rupees 4,945-1-8. The former was derived from a Grazing Tax collected in the Collair Islands of the Bhittarzalli Perganá, and being improperly included in the receipts of Local Fund for 1858-59 in the late Masulipatam District, was subsequently ordered to be credited to Land Revenue. The latter was drawn from Cart Tolls levied on imperial lines during part of the year 1858-59, and was transferred to the general revenues under instructions from the Accountant General. Thus the real expenditure of the year, it will be seen, was Rupees 1,45,673.

Board's Proc., 17th March 1861, No. 1,374.

10. The largest expenditure occurred in the three Districts of Malabar, South and North Arcot. The Ferry Rents and Tolls form the chief source of revenue in the first, and the Road Fund in the other two Districts.

	Expenditure.
	RS.
Malabar.....	36,728
South Arcot.....	35,678
North Arcot.....	30,767

11. The principal works in Malabar were the construction of bridges across the Mamally, Mahe, Anakoye and Coottykole rivers on the great line of communication from Kavaia via Cannanore and Calicut connecting Mangalore, Augadesram, Cherpalsherri and Palghat. Of these the Mahe

bridge was completed and opened at the beginning of June 1860, and thus communication has been established between Cannanore and Calicut without the necessity of crossing any ferries. The progress of some of these works appears to have been retarded by the difficulty experienced in procuring labor and timber, owing to the competition from the Railway. The Collector, however, expects that the other large bridges under construction will be completed in the present year. During the past year many of the roads were repaired where necessary, and the Collector states that without this outlay, the ordinary communications would have gone to ruin under the present financial restrictions. The Board also deem it necessary to bring to the notice of Government, the remark of Mr. Grant, that "many of the roads threaten to disappear from the face of the country, unless funds are speedily placed at the disposal of the District Engineer for their repair."

12. SOUTH ARCOT.—It is satisfactory to observe that in South Arcot the improvements mentioned in previous reports are being steadily prosecuted. In the past year a sum of Rupees 32,457 was laid out on roads, and Rupees 3,221 for superintendence. New roads to the extent of 35 miles were formed, and others metalled and repaired; 63 tunnels were built; two bridges were completed, and one bridge was commenced. The largest expenditure was incurred in the construction of a road from Cuddalore to Trikalur on which it was necessary to build 15 tunnels. Three other roads from Virdachellum to Oolundoorpet, to Shatiatope and to Oodiarpollicm have been put in order, and several tunnels and bridges on them were either constructed or repaired. The District Engineer states that he has endeavoured to distribute the expenditure over the District generally, but that some Taluqs have had a larger share than others. This cannot of course be avoided until the principal lines of District roads have been completed. The works proposed for the current year amount nearly to Rupees 48,674.

13. NORTH ARCOT.—The attention of the Collector has been earnestly directed, during the year under report, to the profitable expenditure of the large sum which had accumulated in this District from the Road cess, and which amounted to nearly Rupees 58,000. The operations commenced only in October 1859, but much was done during the next six months: 130 miles of road have been opened out, and 25 miles were more or less completely formed at an outlay of Rupees 30,786, which includes superintendence and Establishment to the amount of Rupees 1,654. These results are very satisfactory, and the Board do not doubt that these exertions will be continued. Regarding some of the lines selected, the Board entertain doubts—for instance, the line from Chittur to Nagerry, about 40 miles in length, runs chiefly through the Zamindári of Cavetnuggur, from which Estate nothing is realized for road improvement. The line will doubtless promote traffic, but the Board think that the already existing Government road, which connects the important Towns of Tripetty and Chundragherri with Chittur, might at less expense be extended to join the Railway station at Poondy, which is only a few miles from Nagerry. The Board presume that the Zamindár at least seeks no payment for land required in his Zamindári for the road. The propriety of levying a Toll in compensation for the outlay will also be considered, as it is not fair to the Government Ryots that their contributions for special purposes should be devoted to works in which they have little direct interest. These matters will be separately discussed with the Collector.

14. The next largest expenditure was in Bellary, Salem and South Canara. In the last District the outlay was limited owing to a misapprehension of instructions from the Accountant General, regarding the mode of carrying to account collections made from certain items. In South Canara the chief expenditure during the year was for ordinary repairs on the coast roads between Mangalore and Cavay to the south, and between Mangalore and Bítka to the north. The Collector has arranged with the District Engineer to lay out about Rupees 8,975 his year. In Bellary two bridges near Moku and Yettinahatti were constructed at a cost of Rupees 3,722 and 6,995 respectively, and some ferries were improved. In Salem also most part of the outlay was for the construction and repair of roads. From this year the Collector

	Expenditure.
	RS.
Bellary.....	13,374
Salem.....	7,081
South Canara.....	8,370

15. In the four Districts noted in the margin, the expenditure during the year has been small, particularly in the last. The Collectors of the first three Districts, however, promise to suggest useful projects for execution in the current year. The Collector of Coimbatore states that nothing was done in his District owing to the apathy of the then District Engineer, to whom repeated communications were addressed by him, urging the necessity of repairing some of the roads. This is much to be regretted. The Board's Proceedings, 2d February 1861, No. 533. Board have addressed the Chief Engineer on the subject, and doubt not that the necessary steps have been taken by him ; the matter having already been brought to his notice by the Collector.

17. In the four Districts marginally noted there was little or no expenditure, and in the first three, the funds available are very small. In the fourth, Tanjore, it was only in last year that the surplus collections from Cattle fines was brought to the credit of the Local Fund, and arrangements could not be made for the prosecution of useful works owing to the uncertainty of the receipts. In the current year the case will be different. Under the orders of Government already referred to, surplus Cattle fines will in future form an important item in the income of the "Local Fund" in most of the Districts.

	Expenditure. RS.
Vizagapatam.....	0
Godavery.....	45
Trichinopoly.....	76½
Tanjore.....	0

Dated 4th June 1860, No. 705, Judicial Department.

Dated 4th June 1860, No. 705, Judicial Department.

18. The utility of these Local Funds has been so often dwelt upon by the Board, and acknowledged by Government, that remarks on that point are unnecessary. No better proof can be adduced than the list of works executed in those Districts, where the funds have been fully established, and the necessary arrangements matured.

19. The Board much regret the delay which has occurred in the submission of this report, which is owing to their time having been so much taken up with other important matters.

	Expenditure.	Available funds.
Kistna.....	RS. 3,617	RS. 16,466
Nellore.....	" 8,396	" 21,505
Madras.....	" 888	" 13,578
Coimbatore.....	" 305	" 13,916

	Expenditure.
	Rs.
Vizagapatam.....	0
Godavery.....	45
Trichinopoly.....	76½
Tanjore.....	0

ABSTRACT Statement of Receipts and Disbursements on account of the Local Funds in the Districts under the Madras Presidency for the year 1859-60.

Districts.	Receipts.						Balance of last account brought forward.	Total.	Total including old balance.	Deduct expenditure.	Remaining Balance.	Remarks.	
	Ferry Rents and Tolls.	Road Fund.	Cattle Fine Fund.	Cart Tax.	Avenue clippings.	Grass rent.							Sundries as particularized in the column of Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Vizagapatam...	.....	50	...	...	...	...	...	...	50	50	.....	50	
2. Godavery	232	27	...	...	...	19	196	...	242	474	45	429	
3. Kistna	11,235	813	322	...	...	129	3,885	...	5,171	16,466	6,879	9,587	* Refund of advance made in the previous year. 1,855
4. Nellore	9,661	...	11,644	...	...	...	...	...	11,644	21,305	8,396	12,909	† Manure rent..... 1,855
5. Bellary	11,083	7,413	...	...	...	...	...	...	7,413	18,496	13,374	5,122	Interest on the Pagoda Fund. 620
6. Madras	8,036	89	57	...	...	65	2,776	2,475	5,462	13,518	888	12,630	† Surplus proceeds of Ancient plantations, &c. made over by the District Engineer...
7. North Arcot...	26,314	...	21,640	...	...	...	...	...	31,640	57,954	30,787	27,167	Value of wheelbarrows sold... 406
8. South Arcot...	8,979	1,059	37,855	...	...	484	...	...	39,398	48,377	35,678	12,699	Chattrum Fund..... 168
9. Tanjore.....	.....	...	...	12,231	...	...	...	406	12,637	12,637	.....	12,637	Chattrum Fund..... 677
10. Trichinopoly...	896	...	...	...	23	...	1,074	...	1,097	1,993	746	1,247	Manure rent..... 12
11. Madura.....	10,614	...	...	...	...	1,733	...	1168	1,901	12,515	1,198	11,317	Amount omitted to be brought to credit in 1858-59..... 6
12. Coimbatore.....	6,615	...	...	...	6,352	302	...	1677	7,331	13,946	305	13,641	** Recoveries in part of sale proceeds 21
13. Salem	977	845	6,420	...	3,768	12	...	1118	11,003	11,980	7,081	4,899	
14. North Canara.	6,367	922	...	...	...	12	...	**21	955	7,322	3,405	3,917	
15. South Canara.	9,924	9,215	...	...	...	498	220	...	9,063	19,887	8,370	11,517	
16. Malabar.....	17,696	42,626	...	...	...	...	...	...	42,626	60,322	36,728	23,594	
Total...	1,28,709	63,089	87,998	12,231	10,083	3,254	8,151	3,787	1,88,533	3,17,242	1,53,880	1,63,362	Total 3,787

STATEMENT showing the particulars of expenditure from Local Funds in the Districts under the
Madras Presidency for the year 1859-60.

Districts.	Nature of the work performed.	Amount expended.	
		RS.	A. P.
Godavery.	Repairs of Roads and Bridges ... ..	.....	...
		44	12 3
Kistna.	Amount advanced for repairs of Roads and Boats...	3,405	10 0
	Pettah Canal Establishment	210	0 0
Nellore.	Sundry works	1	5 0
		3,616	15 0
Bellary.	Collections of grazing tax transferred to Land Revenue under the instructions of the Board	3,262	6 5
		6,879	5 5
Madras.	Kowragunta and Kalagiri Roads	250	0 0
	Alluru do.	574	13 5
North Arcot.	Ramapatam to Tettu do.	753	12 1
	Kundakur and Ponnalur do.	498	8 4
South Arcot.	Kota and Doogoorazpatam do.	6,199	4 3
	Dorenal Road	87	11 1
Trichinopoly.	Re-construction of a Bridge near Civil Hospital ...	32	4 0
		8,396	5 2
Madras.	Bridge near Moka	3,721	10 10
	Do. near Yettanahatti	6,994	13 4
North Arcot.	Improvement of the Ferry at Kampli	591	15 4
	Do. at Bagavadi and Singuppa	1,774	9 9
South Arcot.	Do. do. at Hosur	287	12 7
		13,373	13 10
Madras.	Road from Chunambet to Allattur	400	0 0
	Repairs to the Esplanade railings	487	6 4
North Arcot.		887	6 4
	Road from Wallajahnuggur to Amoor	418	0 0
South Arcot.	Do. from Ranipett to 65th mile stone	288	13 5
	Do. from Kaverypauk to Banaveram	2,081	14 1
Trichinopoly.	Do. from Chiltore to Nagary	9,186	12 9
	Do. from Kaniembaddi to Pallicondah	838	10 2
Madras.	Do. from Chittra Choultry to Polur	768	1 10
	Do. from Vellore to Arnee	289	4 6
North Arcot.	Do. from Pariakanchi to Banaveram	204	2 8
	Do. from Chittore to Poni... ..	1,475	2 10
South Arcot.	Do. from Poni to Lalepet	2,490	13 7
	Do. from Lalepet to Amoor	612	3 8
Trichinopoly.	Do. from Nagalapoorum to Pootoor	1,298	12 9
	Do. from Poni to Sholingur	1,806	2 8
Madras.	Do. from Amoor to Neelakondaroyenpet	388	15 3
	Do. from Kirkumbadi to Naidupet	971	6 11
North Arcot.	Do. from Tirvalum to Railway station	133	13 4
	Do. from Palmanair to Vencatagherricotta	633	13 3
South Arcot.	Do. from Arkoonum to Conjeveram... ..	1,836	3 10
	Do. from Palaur Anicut to Trivatur	2,009	15 2
Trichinopoly.	Do. from Gooriatum to Vencatagherricottah... ..	293	2 0
	Do. from Trivatur to Wandawash... ..	1,363	10 3
Madras.	Do. from Arnee to Arcot	1,224	0 8
	Do. from Railway station at Trivalum to Trunk Road No. 9	142	6 1
		30,786	5 8

STATEMENT showing the particulars of expenditure from Local Funds, &c.,—Continued.

Districts.	Nature of the work performed.	Amount expended.	
		RS.	A. P.
South Arcot.	Road from Vridachellum to Shatiatope	4,640	0 0
	Do. from do. to Oolundoorpett	4,240	0 0
Trichinopoly.	Do. from do. to Kuranomgudi Bridge... ..	2,200	0 0
	Do. from Chellumbaram to Bownagherry	507	11 9
Madras.	Do. from do. to Natarajapooram... ..	350	0 0
	Do. from do. to Killay	399	15 9
South Arcot.	Do. from do. to Laulpett	1,176	15 3
	Do. from Munnargudi to Womampillioor	709	7 4
Trichinopoly.	Do. from Vellaur Anicut to Veeranum Tank	429	0 0
	Do. from Munnargudi to Condamungalum	188	3 0
Madras.	Do. from Trikalore to Veerapermanullore	6,819	0 0
	Turfing slopes of the road leading to the Dock-yard at Porto Novo	23	4 0
South Arcot.	Road from Ginjee to Chetput	1,215	0 0
	Do. from Vellicoopum to Aroongoonam	1,208	0 0
Trichinopoly.	Do. from do. to Vembakum	475	7 6
	Do. from Tripapoolyoor to south bank of Pooniar.	144	6 6
Madras.	Do. from Villapooram to Pondicherry	500	0 0
	Do. from Teagar to Manalurpett	441	10 0
South Arcot.	Do. from Trinomalay to Trickalore	1,597	0 0
	Do. from Tindevanum to Thellai	770	5 0
Trichinopoly.	Repairs to the Mercanum Causeway	434	11 11
	Road from Vridachellum to Permal Tank	210	0 0
Madras.	Improvement to the drainage of Poodoopoliem	120	0 0
	Road from Tripopoliyur to Teruvendipooram	886	12 3
South Arcot.	Improvement to the Chetteratoor Road	270	0 0
	Repairs to a Tunnel near Bundipolliem Bridge	79	13 6
Trichinopoly.	Bridge over the Khan Saib's Channel	15	11 1
	Branch road to the Ginjee Village	40	0 0
Madras.	Bridges across the Ariagosty Channel	241	0 0
	Tunnel on the Road to Trivady	55	13 11
South Arcot.	Tampers for Roads	108	12 0
	Sundry works	265	8 8
Trichinopoly.	Establishment	3,221	2 3
		35,734	11 8
Madras.	Deduct amount recovered	56	9 0
		35,678	2 8
Trichinopoly.	Road repairs and sundries ... ..	.....	...
		745	14 2
Madras.	Water project	1,110	13 0
	Establishment	86	4 4
Coimbatore.	Stamp paper for an agreement	1	0 0
		1,198	1 4
South Arcot.	Road from Coimbatore to four other places	245	5 10
	Establishment	60	0 0
		305	5 10

STATEMENT showing the particulars of expenditure from Local Funds, &c.—Continued.

Districts.	Nature of the work performed.	Amount expended.		
		RS.	A.	P.
Salem.	Road from Razeepoor to Ahtoor	882	13	0
	Do. from Salem to Coimbatore	86	8	6
	Do. from Razeepoor to Muskaliputty	232	1	5
	Do. from Sengheny to Vadappady	430	4	6
	Do. from Namkul to Moganoor	705	6	3
	Sevapett Bandy compound wall and floor	327	1	4
	Road from Oosoor to Denkencottah	283	3	0
	Do. from Kristnagherry to Darampoory	751	8	9
	Do. from Namkul to Shenkerrydroog	1,151	7	10
	Do. from Sevapett to Dadagapett	380	13	2
	Do. from Tripattoor to Hurroor... ..	975	6	3
	Sevapett Road	246	9	6
	Road from Salem to Sevapett	334	13	4
	Do. from Attipully to Muddagherry	160	13	4
	Do. from Kristnagherry to Royacottah... ..	34	9	0
	Pay of Boatmen... ..	98	0	0
North Canara.	Road from Kundapur to Butkul... ..	207	10	7
	Do. from Tuddri to Sedasheghur	12	11	8
	Do. from Butkul to Tuddri river	415	3	6
	Repairs to Guersuppaghat Road	30	0	0
	Do. to Tinni Dhighi Koovessi Kundul and Dokarpa Ghats	136	14	4
	Boats	82	6	6
South Canara.	Advanced on account of Boats	2,520	9	9
	Repairs of Ferry Boats... ..	62	13	9
	Do. to Ferry Sheds	216	0	4
	New Boats	1,300	15	9
	Government Garden... ..	151	3	0
	Coast Road repairs	1,464	10	6
Malabar.	Ferry Boats and Sheds	203	15	4
	Fire Engine	25	1	0
	Amount of toll on Carts transferred to General Revenue under instructions from the Accountant General... ..	3,424	11	8
	Do. paid to the Chief of Mahe	4,945	1	8
	Ferries	19,162	3	1
	Roads	9,195	15	2
Malabar.	Buildings... ..	82	0	0
	Canals	700	10	10
	Sundry work	886	14	2
	Amount of compensation paid to Ferry contractor	6,000	0	0
	Do. paid to the Chief of Mahe	700	0	0
	Grand Total... ..	1,538	80	0

(Signed) J. D. SIM, Secretary.

No. 505. ORDER THEREON, 30th April 1861, No. 974.

1. The foregoing is the report on the Local Funds in the Districts throughout the Madras Presidency for the official year 1859-60.

2. The total receipts on account of Local Funds, in the sixteen Districts where they existed in the year under review, were Rupees 1,80,326. The sum of Rupees 1,45,673 was expended; and the balance, added to the sums already in hand from the previous year, amounted to Rupees 1,63,362; so that not half of the funds available was actually employed.

3. The figures in the preceding paragraph are those of the Board's Statement, corrected according to the explanation in paragraph 9 of the report. It is there noticed that the actual expenditure was Rupees 1,45,673; the difference between that and the amount shown in the Statement, being Rs. 8,207, having been improperly credited to Local Funds, and therefore re-credited to Government revenue. It would have been better to exclude this item from the Board's Statement altogether.

4. The receipts in 1859-60, corrected as above, show a net increase of Rupees 20,153 over those of the previous year. This increase is principally from the "Road" and "Cattle Fine" Funds. Large sums still remain to be brought to the Local Fund from the latter source; for one District (Tanjore) 12,000 and odd Rupees was so brought to account in the year under report, though the balances at the end of 1859 amounted, in all the Districts, to more than 88,000 Rupees.* The greater part if not the whole, of this, will, under the Order referred to, be credited to the "Local Funds," and there will be, besides, a regular annual income.

5. The revenue from "Ferry Rents and Tolls" and from the "Cart Tax" fell off, from causes stated by the Board in paragraphs 4 and 5 of their Proceedings; and a further falling off may be expected under the head of "Cart Tax" on account of the abolition of that cess in Salem.

6. The scope for useful expenditure on roads and other local improvements being so great, it is desirable that the outlay from Local Funds should more nearly keep pace with the receipts than it has hitherto done. At the close of the year under report the unexpended balance exceeded the whole year's expenditure; and a large sum has to be added for cattle fines. The

	Expenditure.	Remainder.
† Bellary... ..	Rs. 13,374	Rs. 5,122
South Arcot... ..	35,676	12,699

only Districts in which the amount remaining bore anything like a suitable proportion to the expenditure, are Bellary and South Arcot;† but the Government believe it would be found practicable to work still more closely up to the receipts.

† Madras... ..	Rs. 883	Rs. 12,630
Madura... ..	1,198	11,317
Coimbatore... ..	305	13,641

In the three Districts noted in the margin,† the Local Fund seems to have been almost wholly overlooked.

The Board will be requested to call the attention of Collectors and District Engineers to the subject of this paragraph.

North Arcot... ..	Rs. 30,787
South Arcot... ..	35,678
Malabar... ..	26,723
Total... ..	1,03,193

7. Of the actual outlay more than two-thirds was spent in the three Districts of North and South Arcot and Malabar.

8. In Malabar the principal outlay was on large bridges, which no doubt are works of much utility. But the condition of various roads in the District being such as the Collector describes,§ it appears to the Government that it will be better to devote a larger portion of the local fund to their maintenance.

9. In North and South Arcot the chief works were road improvements. In the latter District these have been going on for several years under Captain Foord's judicious care. In North Arcot operations were not commenced till October of the year under report; but from that time they were vigorously prosecuted. In general the selection of roads for repair and improvement seems good, but the Government concur in the Board's remarks (paragraph 13) as to the road in the Cavatnagar Zamindari.

10 *Proceedings of the Madras Government, Revenue Department,*
30th April 1861.

10. Detailed remarks on the work executed in the remaining Districts are not needed. With regard to the Madura water project (paragraph 16) the Government are still awaiting a reply to their Order of the 29th November 1859, No. 2,775, Public Works Department, from the Chief Engineer, whose attention will be called to paragraph 4 of that Order.

11. Referring to the "Statement showing the particulars of expenditure from local funds," it is observed that Rupees 19,162, are entered for "ferries" in Malabar. It is presumed that "bridges" are meant.

12. In future years the Board will be requested to show the outlay on Establishment and Superintendence distinct from that on actual work.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Rev Depart

No 974

Proceedings of the Madras Government

Under date the 30th April 1861

*Recd the following letter
from the Secy to the Board
of Revenue.*

*Submitting the
Board's usual Annual Re-
port on the operations of the (Hence enter 22nd Feby/185995)
Local Funds in the several
Districts of the Madras Pre-
sidency during the official
year 1859-60.*

*The foregoing is
the report on the Local
Funds in the Districts
throughout the Madras
Presidency for the official
year 1859-60.*

*From the statement
appended it appears that
the total receipts on ac-
count of local Funds in
the sixteen Districts where
they existed in the year
under review, were Rs 1,88,533
of*

of this, the sum of Rs. 153,880, was expended, and the balance, added to the sums already in hand from the previous year, amounted to Rs. 163,362, so that not quite half of the funds available were actually employed.

3 The receipts in 1859-60 show a net increase of Rs. 28,360 over those of the previous year. This increase is principally from the "Road and Cattle Fine" Funds. Large sums still remain to be brought to the Local fund from the latter source; for one District (Tanjore) - 12000 and odd Rupees was so brought to account in the year under Report, though the balance at the end of 1859 amounted in all the Districts to more than

See order of 4 June 1860 at 705
I.D. para 10.

than 88,000 Rupees. The greater part if not the whole of this, will, under the order referred to, be credited to the "Local Funds" and there will be, besides, a regular annual income.

4 The revenue from "Ferry Rents and Tolls" and from the "Cart Tax" has fallen off, from causes stated by the Board in paras 4 and 5 of their Rep. and a further falling off may be expected under the head of "Cart Tax" on account of the abolition of that cess in Salem.

5 The scope for useful expenditure on roads and other local improvements being so great, it is desirable that the outlay

outlay from local funds should more nearly keep pace with the receipts than it has hitherto done - At the close of the year under Report the unexpended balance exceeded the whole year's expenditure, and a large sum has to be added for cattle fines. The only Districts in which the amount

remaining bore anything like a suitable proportion to the expenditure are Bellary and South Arcot, but the Government believe it would be found practicable to work still more closely up to the receipts.

In the three Districts noted in the Margin, the local fund seems to have been almost wholly overlooked. The

	Expenditure	Remainder
* Bellary	13,374	5,122
South Arcot	135,678	12,699

* Madras	888	12,930
Madras	1,198	11,317
Cumulative	305	13,641

30,787. North Arcot
35,578. South Arcot
25,728. Madras
103,193

The Board will be requested to call the attention of Collectors and District Engineers to the subject of this paragraph.

It is explained, Para 9, that the actual expenditure on works of utility, was 1,45,678 Rs., the difference between that and the amount of expenditure shown in the statement being 207 Rs., having been improperly credited to local funds, and therefore recredited to Govt. revenue. It would have been better to exclude this item from the Board's statement altogether. Of the actual outlay more than two thirds was spent in the three Districts, North and South Arcot.

Arco and Malabar.
7. In Malabar the principal outlay was on large bridges which no doubt are worth of much utility, but the condition of various roads in the District being such as the folio describes, it appears the Govt. that it will be better to devote a portion of the local fund to their maintenance.

* B¹¹ Pro. para 11

8. In North and South Arcot the chief works were road improvements. In the latter District there have been ganges for several years and Capt. Ford's judicious care. In North Arcot operations were not commenced till October of the year 1857.

under report, but from that time they were vigorously prosecuted. In general the object of roads for repair and improvement seems good, but the Govt. concurs in the Board's remarks (para 13) as to the road in the Cavatnagar Zamindari.

9. Detailed remarks on the works carried on in the remaining Districts are not needed. With regard to the canal water project (para 15) the Govt. are still awaiting a reply to their order of the 29th Novr 1857 & 27th Decr 1857 from the Chief Engineer whose attention will be called to para 11 of his order.

Referring to the
Statement

Report on Local Funds
for 1859/60

Leit- Guts Ver
 1847 - 1848
 1849 - 1850
 1851 - 1852
 1853 - 1854

and, possibly,

Copy in a Letter to
 5/13 June 1861 No 82

RD 14-15

11-4-56

9-10

8-7-58

63-64

11-4-59

130-131

31-1-60

14-15

13-4-60

P.W 162-163

11-6-60

50

144-145

29-11-59

Copy in a Letter to England

5/13 June 1861 No 82

No 504 & 505

Revenue 1861 Depart^{mt}
 Ho: of Govt for expul

No 974

Pro: of the Madras Govt

D^d 30th April 1861

From the Comptroller of the Revenue

No 2179 in Pro

Review the annual
 Report in the operations of
 the Local Funds submitted by
 the L^d for the Official year 1859-60
 and suggest a more liberal
 expenditure in the improvement
 of Roads and such other useful
 works.