No. 341. Read the following Proceedings of the Board of Revenue:—

Submitting Collectors' reports on administration of Local Funds during 1867-68. } (Here enter 15th April 1869, No. 2,553.)

No. 342. ORDER THEREON, 14th July 1869, No. 2,054.

Local Funds, No. 10.
Accounts.

In these Proceedings the Board of Revenue report on the operations of the Local Funds in 1867-68. This report should, under clause 29 of the Local Fund Rules, have been submitted to Government by the 31st July 1868, (or rather 30th June 1868, with reference to the recent change in the official year). The Board explain, that in consequence of some alterations in the system of accounts, the Collectors' reports were not received punctually, and that they were therefore unable to submit the general report to Government at the proper date.

2. The Government will notice separately the transactions under each fund.

3. DISTRICT ROAD FUND.—The receipts under this head amounted to Rupees 18,25,373 against Rupees 8,80,810 in 1866-67. The greater portion of the increase, or Rupees 9,15,409, was the result of the operation of the Road Cess Act throughout 1867-68 in the entire Presidency, instead of in some districts only as in 1866-67. The accounts of the year under report are for twelve months, while those of the previous year represented the transactions of eleven months only. This was another cause for the increased collections.

4. The total available amount, inclusive of the balance at the commencement of the year, was Rupees 22,33,379, and the expenditure amounted to Rupees 15,93,796. The Board notice that this expenditure is more than double that of 1866-67; but the Government observe with dissatisfaction that the large sum of Rupees 6,39,583 was left unutilized. The expenditure was small in the districts noted in the margin, and the explanation afforded by some of the officers in charge for this backward state of things, is not satisfactory. The Government notice that the Collectors of Vizagapatam and Kurnool have not redeemed their promise to utilize the available funds fully during 1868-69. The operations in the other districts were generally satisfactory, but the expenditure of large sums by some of the Collectors in excess of the amount available, was a serious irregularity. This subject is, however, under the consideration of Government, and will be disposed of in separate Proceedings.

	Rs.
Communications, ...	13,23,223
Miscellaneous.	
Public Improvements, ...	87,160
Petty establishments, ...	22,780
Cost of supervision by the Public Works Department, ...	99,002
Advances made in the year, ...	26,628
Other items, ...	35,003
Total ...	15,93,796

Godavery, ...	41·77 per cent.
Tanjore, ...	26·37 do.
Trichinopoly, ...	45·62 do.
Vizagapatam, ...	26·78 do.
Cuddapah, ...	50·55 do.
Kurnool, ...	25·26 do.

5. The Board should have given some explanation regarding the large sum spent, from the District Road Fund under "Miscellaneous Public Improvements," on account of works which do not constitute a legitimate charge on the Road Fund

proper. The principal items referred to are noted in the margin. The large expenditure on chuttrums includes, besides the outlay on the Arconum and Errode chuttrums, the cost of repairing and improving numerous buildings of a similar character in the Coimbatore District. The Chuttrum Fund of this district is small, but nevertheless the District Road Fund ought not to be appropriated for these buildings, except in cases where such a course is unavoidable, and then only with the permission of the Board or Government. The charges of constructing tanks, wells, etc., fall under the same category, and should be similarly treated.

	Rs.
Constructions of chuttrums, ...	14,971
Charges of construction of tanks and wells, ...	12,196

6. The abstract statement of expenditure incurred in the Public Works Department, given in paragraph 33 of the Board's report, shows differences, (in some cases very considerable,) between the accounts of the Collectors and the returns of the Controller of Public Works Accounts; and the Board remark that the causes of the discrepancies will be inquired into. These differences between two sets of accounts, representing the same transactions, ought not to occur, and the Board will be requested to submit a brief report of the results of their inquiries on the subject.

7. JUNGLE CONSERVANCY FUND.—The entire receipts on account of this fund amounted to Rupees 1,53,953 against Rupees 1,12,972 in 1866-67. The increase of Rupees 40,985 occurred under sundry items; and of this the sum of Rupees 7,805 consisted simply of transfers from the District Road Fund. No less than Rupees 31,130 of the remaining increase of Rupees 33,180 occurred in the three districts of Madras, South Arcot, and Salem, in the rents on palmyrah trees, tamarind trees, and the sale proceeds of palmyrah seeds.

8. The total available sum, inclusive of the large balance of Rupees 1,23,675, amounted to Rupees 2,77,633; but the charges did not exceed Rupees 1,13,138. Excluding simple advances, the actual expenditure was Rupees 1,06,568, or about 38 per cent. of the assets. The Government have frequently pointed out the necessity of utilizing to the fullest possible extent the income of this fund, and they are much disappointed at the results now placed before them. Little has been done, except in the districts of North Arcot, Tinnevelly, and Salem, and more works might probably have been undertaken in the last-named district from the large sum of Rupees 49,470, which was available, though the Collector explains that the unfavourable character of the season retarded operations. The proportion of the sum spent to that which was available was very small in all the districts noted in the margin, and no explanation whatever is afforded on the subject by some of the Collectors. The Government rely upon the Board to induce these officers to pay more attention to the orders of Government in future. The monthly accounts should be carefully scrutinized, and a proper expenditure of the funds available should be insisted upon.

Ganjam, Vizagapatam,	none spent.
Kistna,	28 per cent.
Nellore,	14 "
Cuddapah,	42 "
Bellary,	27 "
Kurnool,	14 "
Madras,	16 "
South Arcot,	35 "
Trichinopoly,	49 "
Madura,	52 "
Coimbatore,	14 "
Malabar,	15 "

9. NANJUL GRASS FUND.—This fund was formed for the first time in the year under report. The receipts amounted to Rupees 9,456, and the charges to Rupees 2,718. As the Board state the fund is in its infancy, it needs no remarks.

10 POUND FUND.—The collections under this head amounted to Rupees 1,70,593 against Rupees 1,44,430 in 1866-67. The Board ascribe the increase of Rupees 26,163 altogether to the year under report, consisting of twelve months instead of eleven as in 1866-67; but it is nearly double the monthly average, and the explanation can scarcely be accurate.

11. The total available sum, inclusive of the balance, amounted to Rupees 2,90,278. The charges connected with the pounds directly and indirectly, amounted to Rupees 65,629, and the surplus transferred to the District Road Fund was Rupees 82,248. Deducting the total sum of Rupees 1,47,877, there was still a balance of Rupees 1,42,401 which, as the Board properly remark, should not have been left idle. In the four districts noted in the margin, no transfer of funds was made to the District Road Fund, although large balances were available; and the Board state that no explanation was submitted of the omission. They will call upon the Collectors of these districts to report specially on the subject. The balances in the other districts should also be transferred without delay.

	Balance. Rs.
Nellore, ...	18,877
Kurnool, ...	12,564
North Arcot, ...	7,689
Malabar, ...	4,152

12. PUBLIC BUNGALOW FUND.—The assets of this fund are derived chiefly from fees received from travellers and from an annual grant from Government. They amounted in the year under report to Rupees 28,690 against Rupees 27,607 in 1866-67. The increase of nearly Rupees 500 under "Fees" is the result of the comparison between two periods of eleven and twelve months.

13. The sum available for expenditure, inclusive of the balance, amounted to Rupees 61,573, and deducting the expenditure of Rupees 30,372, there was a balance of Rupees 31,201 at the end of the year. The Board should utilize this surplus in providing new bungalows and repairing and improving old ones, as has been frequently pointed out by Government. The Government contemplate applying for a larger grant from the Imperial Budget for the repair of these buildings, and they must be in a position to show that the annual savings from the ordinary sources of income, though carefully spent, have proved insufficient to put this valuable public property in a satisfactory condition.

14. ENDOWMENT FUND. *Chuttrums.*—The receipts on account of these institutions amounted to Rupees 2,21,368, which, with the balance at the commencement of the year, raised the available sum to Rupees 3,46,612. The expenditure of the year was Rupees 2,09,760, and the balance at the end of the year was Rupees 1,36,852.

15. The management of the Rajah's chuttrums at Tanjore and the proposals for utilizing their surplus revenues were separately considered by Government in their Proceedings, dated 14th October 1868, No. 2,632. The suggestions made by the Board in their Proceedings, dated 17th November 1868, No. 8,118, for devoting the surplus in the Tinnevelly District to useful purposes, have been approved the order of Government, dated 19th January 1869, No. 147. The Board have

also called upon the Collector of Trichinopoly to submit his report in regard to utilizing the large balance in that district.

16. LUNGHERKANAHS.—These institutions are intended for the relief of the poor. The number of persons relieved was 174,572 against 153,050 in 1866-67. Notwithstanding the increase in the number relieved, there was a decrease of Rupees 964* in the cost.

	Rs.
*1866-67,...	12,749
1867-68,...	11,785
Decrease, ...	964

17. The entire receipts on account of the Lungherkanahs amounted to Rupees 12,248, which, with the balance at the commencement of the year, amounted to Rupees 17,368. Deducting the expenditure of Rupees 11,857, the balance left was Rupees 5,511 distributed among five districts.

18. DISPENSARIES.—The dispensaries alluded to in the report under review, are those established at Vellore and Ranipet in North Arcot, and maintained from the Lunghorkanah Funds. The receipts in the year amounted to Rupees 5,256, and, with the balance of Rupees 8,285, the total sum available was Rupees 13,542. The charges amounted to Rupees 5,693, and the balance at the close of the year was Rupees 7,848.

19. VILLAGE SERVICE FUND.—This fund has been established in ten out of the nineteen districts. The receipts in all amounted to Rupees 8,21,384. The opening balance of the year was Rupees 4,74,680, and the total available assets amounted to Rupees 12,96,064. The expenditure of the year was Rupees 6,46,137, and the closing balance Rs. 6,49,928. The balances in the districts noted in the margin are large. The Board remark that the Collector of the Kistna District has offered no explanation of the balance. The collections in the Kurnool District have been allowed to accumulate, pending the revision of the Village Police Establishments. The reorganization of these establishments was recently sanctioned in Judicial Order, dated 20th April 1869, No. 656. The proposals of the Collector of Trichinopoly regarding the new scale of Village Establishments, are stated to be under the consideration of the Board. The communications of the Board of Revenue relating to the Malabar Village Service question, alluded to in paragraph 84 of their report, have been disposed of in the order of Government, dated 10th May 1869, No. 1,297.

	Rs.
Kistna, ...	13,874
Kurnool, ...	3,59,034
Trichinopoly, ...	1,21,953
Malabar, ...	1,45,477

20. PROCESS SERVICE FUND.—The receipts under this head amounted to Rupees 55,279, which, with the balance of Rupees 22,319 at the commencement of the year, amounted to Rupees 77,598. The expenditure was Rupees 50,090, and the balance at the end of the year, Rupees 27,507. The Board have been recently informed that the Government of India decline to sanction the transfer of this surplus to the District Road Fund.

Proceedings, dated 7th July 1869, No. 1,944.

21. IRRIGATION CESS FUND.—This fund consists of the irrigation cess levied in the districts of Trichinopoly and Coimbatore. The receipts amounted to Rupees 44,150, and the total available sum, inclusive of the balance, was Rupees 62,064. The charges amounted to Rupees 30,758, and the unexpended balance amounted

Rupees 31,306. The collections in Coimbatore amounted to the large sum of Rupees 35,830 in consequence of the inclusion in the report under review, for the first time, of the cess levied in the three talooks of the sub-division. The report of the Sub-Collector, Mr. Webster, on the working of the cess has been before Government, and sanction has been accorded for its continuance for another year.

Proceedings, dated 5th June 1869, No. 1,591.

22. COCHRANE'S CANAL FUND.—The transactions of this fund are shown in the margin. The greater portion of the expenditure, or Rupees 24,171, was on works of construction and repair, and much of the balance has been spent during subsequent years in the extension and improvement of the canal.

	Rs.
Balance, ...	60,301
Receipts, ...	46,179
Total, ...	1,06,480
Expenditure,...	26,826
Balance, ...	79,654

23. In the opinion of Government, the Board would do well to consider whether their Annual Report might not be in some degree condensed with advantage. Particulars such as those embodied in the statement of expenditure, however necessary as a record for the use of the Board in their office, need not be submitted for circulation; and the Board might perhaps be enabled on examination to omit other matters of detail from the body of the report. Any reduction in the amount of printing, which can be effected without real inconvenience, would meet with the approval of Government.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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

Bantleman.

Govt. of (1869) Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated July 1869.

Read

Ref.

G. O., 14th July 1869, No. 2,054.

JULY.

Nos. 341-242.

Local Funds.—Passing orders on Board's Proceedings on the Administration Reports during 1867-68.

No. 133

Proceedings of the Board of Revenue

Dated 15 April
Dup 26
Rec 27

From Collr Ganjam
No 1,032

Local Funds—Collr
Reports on Admin
of, during 1867-68, s
mitted to Government

2643 Lond 169 R. July

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CHETTERPORE, 22nd September 1868.

No. 1,032.

From D. F. CARMICHAEL, Esq.,
Collector of GANJAM.

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

I HAVE the honour to submit the Report on Local Funds for the official year 1867-68, accompanied by the Statements prescribed in the Board's Circular Proceedings of the 20th July last, No. 5,258, which reached this office on the 11th August, and the enclosures, by banghy, towards the end of the month.

2. The funds in operation in this district are the (*a*) District Road, (*b*) Jungle Conservancy, (*c*) Pound, (*d*) Public Bungalow, and (*e*) Revenue Process Service Funds.

3. The subjoined Abstract Statements Nos. 1 and 2 show at one view the transactions of all the above Funds for the past 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	2,512 9 11	31,672 13 2	34,185 7 1	... ...	29,633 5 3	29,633 5 3	4,447 14 2
Jungle Conservancy Fund	... ...	265 6 0	265 6 0	... ...	... ...	... ...	265 6 0
Naval Grass Fund	833 15 10	3,967 10 7	3,800 10 5	3,787 3 4	... ...	3,787 3 4	13 7 1
Pound Fund	910 13 10	1,056 3 2	1,966 1 0	1,183 5 4	... ...	1,183 5 4	777 11 8
Public Bungalow Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Endowment Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department	119 5 6	1,486 9 9	1,598 15 3	1,363 5 3	... ...	1,363 5 3	235 10 0
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total	4,066 13 1	37,667 10 9	41,756 7 9	6,433 13 11	29,633 5 3	45,972 3 2	4,215 11 5

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	5,846	31,672	26,826	.....	4,609	39,633	35,024	.....
Jungle Conservancy Fund	855	265	.....	150	470	.....	.....	470
Naval Grass Fund	.....	.....	.....	.....	.....	.....	.....	.....
Pound Fund	3,466	3,368	.....	198	4,858	3,787	.....	1,071
Public Bungalow Fund	1,038	1,055	.....	3	1,113	1,188	75	.....
Endowment Fund	.....	.....	.....	.....	.....	.....	.....	.....
Village Service Fund	.....	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department	988	1,487	499	.....	875	1,364	489	.....
Irrigation Cess Fund	.....	.....	.....	.....	.....	.....	.....	.....
Total	11,809	37,836	26,824	346	11,925	45,972	35,588	1,541

4. District Road Fund.—The feeders of this Fund are the Ferry and Fish-rents; the Road Cess, and the savings of the Pound Fund. Full particulars respecting the receipts and expenditure of these items will be found in the following Statements:—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry-rents	629	1,173	544	.....
Road Cess	.....	25,829	25,829	.....
Surplus Pound Fund	3,182	1,850	.....	1,332
Fish-rent	1,536	2,816	1,280	.....
Avenue Clippings	1	2	1	.....
Miscellaneous Receipts	...	3	3	.....
Total...	5,348	31,673	27,657	1,332

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

Items.		Expenditure of last year	Current year's Expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's Expenditure. By the Public Works Department. Actual expenditure.	Current year's Expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's Expenditure. By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications	New Works	8,458	64,459	33,214	.....	.....	33,214	28,756	.....
	Repairs	99	2,336*	2,217	.....	.....	2,217	2,137	.....
Miscellaneous Public Improvements.	New Works	.....	935	495	.....	.....	495	495	.....
	Repairs	.....	100	104	.....	.....	104	104	.....
Petty Establishment		207	.....	.....	.....	.....	.....	.....	207
Contingent Charges		2	.....	.....	.....	.....	.....	.....	2
Cost of Supervision by the Public Works Department at ten per cent.		866	.....	8,603	.....	.....	8,603	8,337	.....
Unadjusted expenditure of 1865-66.—Vide Enclosure A in No. 8, accompanied Board's Report on operations of Local Funds for 1866-67		496	.....	.....	.....	.....	.....	.....	496
	Total...	4,669	47,750	39,633	.....	.....	39,633	35,739	705

5. The increase in receipts from Ferry and Fish-rents is nothing more than the collections of the arrears of the famine years. That under Road Cess scarcely needs a remark, for the Board are aware that Act No. III of 1866, authorising the levy of this cess, was made operative in this district only from the month of July 1867. Other details respecting the Fund will be found on reference to Enclosure A. to the General Statement No. 1, accompanying the Report.

6. Two thousand (2,000) Rupees were entered in the Budget sent to the Board on the 5th October 1867, for transfer to this Fund from the surplus collections of the Pound Fund for the year 1867 68. As the surplus proved to be only 1,850 Rupees, that was the amount actually transferred to District Road Fund.

7. The charges need no further remark than that the sum sanctioned for expenditure from Local Funds by Government in Government Order, Public Works Department, dated 14th December 1866, communicated with the Board's Proceedings, dated 22nd March 1867, have been usefully laid

* G. O., Revenue Department, 20th September 1867, No. 2,209 ... Rs. 840
Board's Proceedings, 8th November 1867, No. 7,817 ... 456
From Superintending Engineer, 22nd January 1868, No. 180, sent to Board on the 18th February 1868, with Local Fund Report for ——— 1868 ... 940
2,236

out. The amount, Rupees 5,447-14-2, spent by the Public Works Department in excess of the collections, will be adjusted in 1868-69.

8. Out of the expenditure made during the year by the Public Works Department, Rupees 19,974-2-5 were spent on the new road from Itchapore to Aska A moiety of the cost of this road is to be borne by the State; and the Government in their Orders of the 23rd July 1867, Revenue Department, and 29th idem, Public Works Department, promised to consider whether a grant-in-aid from Imperial Funds could not be made when the Budgets for 1868-69 came before them. But in the sanctioned Imperial Budget for the current year 1868-69, this item finds no place; neither is there any allusion made to it in the Government Order, Public Works Department, dated 29th May 1868, communicated with the Board's Proceedings, dated 29th June last, passing orders on new works for which funds had not been provided. However the Superintending Engineer has been requested to apply for a grant for this road out of the balance at the disposal of Government of Rupees 23,275 mentioned in paragraph 22 of the Government Order in question.

9. The information required by the Board, in paragraph 2 of their Proceedings of the 20th July last, is fully given in the papers, printed in the Board's Proceedings of the 9th October 1867, No. 6,460, and 4th March 1868, No. 1,554; also in paragraph 4 of the Board's Proceedings of the 3rd April 1868, No. 2,457.

10. Jungle Conservancy.—The nominal transactions of this Fund are shown in the accompanying statements:—

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	54	201	147	.....
Rent of Jungles	.....	.....	.....	.....
Sale of Trees	4	4	.....	.....
Fees from Charcoal-burners	.....	.....	.....	.....
Recoveries of Advances and Unadjusted Charges.	.....	.....	...	.....
Miscellaneous Receipts	.....	.....	.....	.....
Amount of excess charge over the balance available which was credited in the Board's account.	297	.....	.....	297
Total...	355	205	147	297

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

Items.	Expenditure last year.	Current year's Expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's Expenditure. By the Public Works Department. Actual expenditure.	Current year's Expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's Expenditure. By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure by the Public Works Department for which no particulars are furnished	415	.....	.....	.....	.....	...	.....	415
Maintenance of trees in Jail compound	5	.....	.....	.....	.....	...	.....	5
Maintenance of trees in Salt-platforms	50	.....	.....	.....	.....	...	.....	50
Total...	470	.....	.....	.....	.....	...	...	470

11. In explanation of the Board's remark in paragraph 32 of their Proceedings of the 3rd April 1868, it is observed that the expenditure was made by the Public Works Department from sums allotted by the Superintending Engineer, in which arrangement the Collector exercises no authority; and the adjustments are made at the close of the year by the Controller of Public Works Accounts in conjunction with the Accountant General.

12. The expenditure according to the Assistant Engineer's account, dated 11th May 1868, was ... ...

No. 10.—Comparative Abstract of the 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	319	.....	.....	420	318	318	...	1
Batta to pensioned Sepoys	283	.....	.....	303	301	301	18	...
Purchase and repair of furniture	103	.....	.....	100	34	34	...	69
Miscellaneous charges...	408	.....	.....	700	535	535	127	...
Advances in the current year	.....	.....	.....	.....	.....	...	...	...
Cost of Supervision by the Public Works Department, at ten per cent.	.....	.....	.....	.....	.....	...	...	...
Total...	1,113	.....	.....	1,523	1,188	1,188	145	70

19. The increase under "Batta" is nominal. The charges for 1866-67 were for eleven months, whereas in the following year the charges for the full year are shown. The Miscellaneous charges represent mainly the rent of the bungalows at Chicacole and Berhampore; the rent of the latter was raised from 16 to 20 Rupees a month in the year under report.

20. The Board will observe that all the bungalows, private and public, have been repaired as far as funds were available. The old travellers' bungalow at Ganjam is still in the occupation of the Officer in charge of the Canal works, and is maintained in good condition at his cost.—Vide paragraph 7 of Report for 1866-67, dated 17th May 1867.

21. The two Statements showing the operation of the Revenue Service Process Fund are subjoined, and call for no remarks:—

No. 11.—Comparative Abstract of the Receipts under Process Service Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realized from Revenue defaulters under the Madras Act No. II. of 1864	988	1,487	499	.....
Miscellaneous	.....	.....	.....	.....
Total...	988	1,487	499	.....

No. 12.—Comparative Abstract of the 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	875	.....	.....	200	1,364	1,364	489	...
Miscellaneous charges ...	.....	.....	.....	.....	.....	...	...	...
Total ..	875	.....	.....	200	1,364	1,364	489	...

22. Particulars of advances and unadjusted charges, up to the close of 1867-68, are shown in Enclosures D and E of this Report.

Exd. J Wright.

No. 699.

VIZAGAPATAM, 31st August 1868.

From J. I. MINCHIN, Esq.,

Collector of VIZAGAPATAM,

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honour to report on the operation of the Local Funds of this district for the past official year 1867-68, and to submit the Accounts Nos. 3 to 6 in the forms prescribed by the Board, in their Proceedings, No. 5,258, of the 20th ultimo.

2. The following two Statements show the transactions of the several Funds during the year under review:—

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. ...	5,128 8 3	1,18,596 4 1	1,23,724 12 4	2,445 8 0	34,185 5 1	36,630 13 1	87,093 15 3
Jungle Conservancy Fund.	37 9 6	1,100 8 5	1,138 1 11	... .	... ...	... ...	1,138 1 11
Pound Fund...	1,637 10 2	5,782 11 9	7,420 5 11	6,457 0 2	... ...	6,457 0 2	963 5 9
Public Bungalow Fund.	1,960 14 11	929 4 0	2,890 2 11	506 7 11	... ...	506 7 11	2,383 11 0
Process Service Fund in the Revenue Department.	... .	353 13 1	353 13 1	345 10 2	... .	345 10 2	8 2 11
Total	8,764 10 10	1,26,762 9 4	1,35,527 4 2	9,754 10 3	34,185 5 1	43,939 15 4	91,587 4 10

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 ...	6,361	1,18,596	1,12,235	.....	5,182	36,631	31,449	.....
Jungle Conservancy Fund.	38	1,101	1,063	.....	13	.....	.....	13
Pound Fund...	6,369	5,783	.....	586	7,549	6,457	.....	1,092
Public Bungalow Fund	1,044	929	.....	115	484	506	22	.....
Process Service Fund in the Revenue Department....	.....	354	354	.....	.....	346	346	.....
Total... ...	13,812	1,26,763	1,13,652	701	13,228	43,940	31,817	1,105

3. District Road Fund.—It will be observed that there has been a large increase under this head. The amount of receipts during the year is Rupees 1,18,596-4-1, against Rupees 6,361 of the preceding year. With the balance on hand at the beginning of the year, the whole receipts amount to Rupees 1,23,724-12-4. The primary cause of this great increase is owing to the introduction of the Road Cess Act No. III. of 1866 from 1st January 1867.

The allotment from this Fund was for the year Rupees 60,190, on account of works to be executed by the Public Works and Revenue Departments, but it was subsequently reduced to Rs. 34,614. Of this sum, only Rupees 31,703-11-11 were actually spent, owing to the paucity of labour in the market. Particulars of the outlay will be found in Statement No 3.

Vide Board's Proce., No. 3,910, dated 20th April 1868.

The balance remaining at the end of the year is large, being Rupees 87,093-15-3, and will be fully utilized in this year, as per Standing Orders of the Government.

The following Comparative Abstract shows 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... ... . .8 ...	22	10	.....	12
Road Cess	454	1,16,556	1,16,102	.....
Surplus Pound Fund...	2,500	1,500	.....	1,000
Avenue Clippings.	38	114	76	.....
Recoveries of advances of the current year....	.....	416	416	.....
As per Accountant General's instructions....	3,329	.....	.....	3,329
Unexpended balance returned	17	.....	.....	17
Total... ...	6,360	1,18,596	1,16,594	14,358

Comparative Abstract of the Charges under District Road 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.
Communications. New Works.	*5,152	35,221	34,185	.....	...	34,185	29,033	...
Communications. Repairs ...	...	...	.....	.....	...	.....	...	...
Miscellaneous Public Improvements. New Works.	20	...	.....	2,500	626	626	606	...
Miscellaneous Public Improvements. Repairs ...	...	...	.....	.....	....	.....	...	...
Petty Establishments... ...	10	...	.....	.....	...	.....	...	10
Total... ...	5,182	35,221	34,185	2,500	626	34,811	29,639	10

* Includes Rupees 711-11-1 unadjusted amount shown in Statement No. 3, of Board's Proceedings, dated 3rd April 1868 No. 2,457, regarding which application has been made to the Accountant General.

4. Jungle Conservancy.—Previous to June last, we conserved only the jungles of the two talooks of Golgonda and Sarvasiddhi. The collections there have always been very small, and very little done with the money. Under the authority granted by the Board in their Proceedings, dated 25th June 1867, No. 3,915, the conservancy of the jungles of the talook of Palkonda, on rent to Messrs. Arbuthnott and Co., was also undertaken experimentally through the agency of the Renters' Agent, Mr. Mackie. The collections have under this gentleman been very satisfactory, amounting in the aggregate, after deducting commission, to Rupees 1,063-5-0. From the talooks under our own management, the receipts were as usual very low, being only Rupees 37-8-0. The total receipts amount to Rupees 1,100-8-3. There has been no expenditure under this head. The surplus cannot now be used, as nothing has been entered in the Budget for this year; but next year I hope to be able to lay out this and other money that may be received during the current year, in some useful undertakings.

The following Comparative Abstract shows the Receipts and Charges of the component items of this Fund for the past two years:—

Comparative Abstract of the Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
Tax on Fuel, Firewood, and Bamboos	1	1,063	1,062	.....
Sale of trees	5	38	33	.....
Miscellaneous Receipts	32	.....	.....	32
Total.....	38	1,101	1,095	32

Comparative Abstract of the 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.
Planting trees, etc.	13	.....	...	.....	...	...	...	13
Total... ...	13	.....	...	.....	...	...	...	13

5. Pound Fund.—There has been a considerable falling off in the Receipts on account of this Fund, owing, it is supposed, to greater care being taken by Cattle owners in keeping their cattle within bounds. The collections amount to Rupees 5,782-11-9, against Rupees 6,368-13-11 of the previous year.

Including the last balance, the receipts of the year under review amount to Rupees 7,420-5-11. The expenditure within the year has been Rupees 6,457, leaving Rupees 963-5-9. No portion of this surplus can be transferred to the District Road Fund for 1868-69 as was intended; it is required to meet the charges of the Pound Establishment itself which, by the way, was two months in arrears at the end of the official year; so that in reality there would have been no balance, if the wages had been duly paid.

The amount estimated to be transferred from this to the District Road Fund was Rupees 1,000.

Care has been taken to reduce the charges on this Fund proportionally to the receipts.

The following are the Comparative Abstracts of Receipts and Charges of the component items of this Fund for the two last years:—

Comparative Abstract of the Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
Fines levied on stray cattle under Section 12, Act No. III. of 1857	6,113	5,600	.....	513
Sale proceeds of do. under do. do.	256	183	.....	73
Total.....	6,369	5,783	.....	586

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.
Establishment for Pounds	4,709	.....	...	.....	4,570	4,570	...	139
Charge for constructing and repairing Pounds	340	.....	...	.....	371	371	31	...
Miscellaneous charges	...	... ..	...	.....	16	16	16	...
Amount transferred to District Road Fund	2,500	.....	...	.....	1,500	1,500	...	1,000
Total.....	7,549	.. ...	...	.....	6,457	6,457	47	1,139

6. Public Bungalow Fund.—Including the Grant-in-aid, Rupees 463, from Government, the annual receipts amount to Rupees 929-4-0, as shown in Statement No. 3. The charges amount to Rupees 506-7-11, and are composed of the usual items of batta to Sepoys and wages to Establishment. The annual Statement on the condition of the Bungalows will be found in the enclosures.

The Comparative Abstract of Receipts and Charges of the component items of this Fund are given below:—

Comparative Abstract of the Receipts under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
Fees from travellers	239	359	120	.....
Sale proceeds of furniture.....	336	95	.....	241
Grant-in-aid from Government.....	463	463	.....	.....
Miscellaneous receipts	6	12	6	.....
Total.....	1,044	929	126	241

Comparative Abstract of the 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.
Establishment	155	.....	...	.....	169	169	14	...
Batta to Pensioned Sepoys	276	.....	...	.....	302	302	26	...
Purchase and repair of Office Furniture.....	31	.....	...	.....	13	13	...	18
Miscellaneous charges	22	.....	...	.....	22	22	...	...
Total.....	484	.....	...	.....	506	506	40	18

7. It is the first time that anything has been credited under this head; the collections amount to Rupees 353-13-1. The expenditure is Rupees 345-10-2, as will be seen from the Comparative Abstract annexed:—

Comparative Abstract of the Receipts under Process Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
Fees realised from revenue defaulters under the Madras Act No. II. of 1864...	.....	354	354	.....

Comparative Abstract of the Charges under Process Service Fund.

Items.	Current year's Expenditure.			Total expenditure.	Increase.	Decrease.
	By the Public Works Department.		By the Revenue Department.			
	Expenditure of last year.	Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
Batta to Peons and Amens	...	...	...	...	346	346	346	...

8. Lotteriemas and Chuttrums.—There being none under the Collector's own management, Statement No. 5 of the new forms is blank, but I give below the usual return on account of the Nakapilly Chuttrum, which is the only one in this district which is endowed by Government but managed by its own Dharmakartas.

Return of the Nakapilly Chuttrum for the Official year 1867-68.

Talook and village, with the name of the Chuttrum if any.	By whom built, and when.	In whose possession, and since when.	Government Endowment, Private Funds.					Particulars of Establishment.		Remarks.
			Whether in land or money; if land, description and extent.	Annual value.	Date of Government Order.	Whether in land or money.	Value.			
1	2	3	4	5	6	7	8	9		10
Sarvasiddhi Talook, Nakapilly village. Motamarry Sanyasy Setti Chuttrum.	By Motamarry Sanyasy Setti, in the year 1858.	In the possession of P. Appala Narsimhulu and K. Kodandaramudu, Dharmakartas, since 1864.	Punjah, Acres 60	Rupees 60	18th March 1861, 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	1 Gumastah ... 5 0 0 2 Brahmin cooks 5 0 0 1 Servant of the idol ... ... 1 0 0 2 Servants ... 4 8 0 1 Gardener ... 2 0 0 1 Female servant ... ... 1 0 0 1 Sweeper... ... 0 4 0 18 12 0		This Chuttrum was inspected by the late Acting Principal Assistant, Mr. Webster, in November last, and found to be in good order. The land granted by Government produces no income as yet. Meals are given to Brahmins and uncooked provisions to Byragees. Drink is given to all classes.

No. 222.

Coconada, 24th August 1868.

From J. H. MASTER, Esq.,
Acting Collector of the GODAVERY DISTRICT,
To A. MACGREGOR, Esq.,
Acting Secretary to the Board of Revenue.

I have the honour to submit my Report on the Local Funds for the past official year 1867-68, accompanied by six Returns in the new forms furnished with the Board's Proceedings, dated 20th ultimo, 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... ...	25,899 4 0	1,90,346 11 5	2,16,245 15 5	6,418 10 3	88,998 3 2	95,416 13 4	1,20,829 2 1
Jungle Conservancy Fund... ...	2,174 3 6	989 4 2	3,163 7 2	849 1 6	... .	849 1 6	2,314 5 8
Pound Fund..	8,262 6 0	11,765 0 1	20,027 6 1	11,247 3 3	... ...	11,247 3 3	8,779 13 10
Public Bungalow Fund.	522 4 10	772 3 6	1,295 7 4	737 4 0	... ...	737 4 0	558 3 4
Endowment Fund... ...	5,369 3 1	4,076 3 9	9,446 6 10	2,707 3 7	115 15 0	2,823 2 7	6,622 14 3
Process Service Fund...	117 13 10	2,290 11 6	2,408 9 6	2,157 14 6	... ...	2,157 14 6	250 11 0
Total...	42,345 7 3	2,11,241 7 1	2,53,586 14 4	25,117 10 0	89,114 2 2	1,14,231 12 2	1,39,355 2 2

The total receipts during the year of the several Funds amounted to Rupees 2,53,586-14-4, inclusive of the balances of Rupees 42,345-7-3 remaining on 30th March 1867, and brought forward, as directed in paragraph 28 of the Proceedings above quoted. The total expenditure under several Funds is Rupees 1,14,231-12-2, incurred both by the Revenue and Public Works Departments. The sum of Rupees 89,114-2-2 shown in column 6 is the expenditure according to the Progress Reports received from the Range Officers of the Public Works Department.

3 The subjoined Statement No. 2 shows a comparison of Receipts and Charges under several Funds, of 1866-67 and 1867-68:—

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...	53,068 15 0	1,90,346 11 5	1,37,277 12 5	... ...	88,500 1 2	1,14,231 12 2	27,828 10 4	2,096 15 4
Jungle Conservancy Fund ...	1,559 2 0	989 4 8	....	569 13 4	71,212 11 6	95,416 13 4	24,204 1 10	... ...
Pound Fund ...	10,451 14 1	11,765 0 1	1,313 2 0	... ...	448 2 5	849 1 6	400 15 1	... ...
Public Bungalow Fund ...	762 9 3	773 2 6	10 9 3	... ...	11,344 14 0	11,247 8 3	... ...	97 5 9
Endowment Fund ...	4,286 9 9	4,076 8 9	....	210 1 0	664 14 1	737 4 0	72 5 11	... ...
Process Service Fund.	112 14 10	3,290 11 8	3,177 12 10	... ...	4,822 12 2	2,823 2 7	... ...	1,999 9 7
Total...	70,242 0 11	2,11,241 7 1	1,41,779 4 6	779 14 4	6 11 0	3,157 14 6	3,151 3 6	... ...
Net increase...	....	....	1,40,999 6 2	As per last year's account	88,500 1 2	1,14,231 12 2	27,828 10 4	2,096 15 4
				5,777 5 5	82,620 1 3	....9 ...	25,731 11 0	Net increase.
				102 10 6				
				... ...	5,879 15 11			

Add—Cost of Supervision by Public Works Department at ten per cent.
District Road Fund ... ...
Endowment Fund ... ...

It will be seen that the increase both in the Receipts and Charges under several Funds is Rs. 1,40,999-6-2, and Rupees 25,731-11-0, respectively. There are large variations only in the District Road Fund, and they call for special notice. The increase of Rupees 1,37,277-12-5 in the receipts is chiefly due, under the head of Road Cess, to its realization for 1866-67, under Madras Act No. III. of 1866, in 1867-68, the greater portion of the demand for 1866-67 having been fixed during the year under report, because the Act in question came into operation only in January 1867. The particulars required in paragraph 28 of the above Proceedings regarding the collections from Ryotwar, Inam, and Zemindary lands, will be reported shortly on the receipt of the information from the talooks. The increase of Rupees 24,204-1-10 in the expenditure is mainly attributable to the outlay incurred by the Public Works Department on the construction of certain new roads.

4. The annexed abstract shows a comparison of receipts under each minor item of District Road Fund only for 1866-67 and 1867-68:—

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.
Ferry-rents	7,562 8 0	10,789 2 10	3,226 10 5	... ...
Road Cess	18,447 3 4	1,48,789 8 4	1,30,342 4 8	... ...
Surplus Pound Fund ...	9,155 5 11	8,262 6 0	... ...	892 15 11
Grass-rents	14,333 12 10	20,352 6 3	6,018 9 5	... ...
Avenue Clippings	237 2 8	524 2 7	286 15 11	... ...
Contributions in aid of Public Works	2,311 13 6	1,240 0 0	... ...	1,071 13 6
Recoveries of unadjusted charges in cash	21 0 0	50 0 0	29 0 0	... ...
Miscellaneous Receipts ...	... ...	339 1 5	339 1 5	... ...
Recoveries of advances ...	1,000 0 0	... ...	... .	1,000 0 0
Total...	53,068 15 0	1,90,346 11 5	1,40,242 9 10	2,964 13 5
Net Increase...	... ...	... ...	1,37,277-12 5	... ...

As the fluctuations in the Ferry-rents, Road Cess, Grass-rents, and contributions in aid of Public Works, are fully explained in the Memorandum attached to Enclosure A. of Statement No. 3, it is not necessary here to reiterate them. The other items being of a fluctuating character, they call for no special remarks.

5. The following abstract exhibits a comparison of charges under several minor items of District Road Fund for last and current years:—

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

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's expenditure. By the Public Works Department. Actual expenditure.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs. A. P.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Communications. New works.	47,210 7 4	1,57,556	69,081 2 6	.....	... ...	69,081 2 6	21,870 11 12	... ...
Communications. Repairs	5,253 15 2	8,859	8,450 12 10	.....	... ...	8,450 12 10	3,196 13 8	... ...
Miscellaneous Public Improvements. New works.	2,875 0 0	.....	... ...	6,600	3,920 0 0	3,920 0 0	1,045 0 0	... ...
Miscellaneous Public Improvements. Repairs	9,560 3 2	3,350	3,299 4 4	.....	1,716 3 2	5,015 7 6	... ...	4,544 11 8
				.....	68 12 0		144 15 7	... ...
Petty Establishment	25 10 0	80	76 3 7	.....	... ...	213 11 0	188 1 0	... ...
Contingent charges	510 2 5	.....	... ...	3,900*	213 11 0	500 0 0	... ...	10 2 5
Advances made in the year...		.....	... ...	.....	500 0 0			
Cost of Supervision by the Public Works Department, at ten per cent.	5,777 5 5	5,440	8,090 11 11	.....	... ...	8,090 11 11	2,313 6 6	... ...
Total...	71,212 11 6	1,75,285	88,998 3 2	10,500	6,418 10 2	95,416 13 4	28,758 15 11	4,554 14 1
Net increase...	... ...	.....	... ...	.....	... ...	... ...	24,204 1 10	... ...

* Minor Repairs ... 2,500
Repairs of Boats... 1,400
3,900

* Road from Jagannaikpuram to Kovur along the Coconada and Dowleswaram Canal.
Alterations to be made to bridge over Bhimavuram Aqueduct.
Widening Canal bank road between Samulcotta and Coconada.
Road along the canal bank from Dowleswaram to Samulcotta.
Do. from Rajamol to Muktesvaram.

The total expenditure under District Road Fund, during the year under review, is Rupees 95,416-13-4, with an increase of Rupees 24,204-1-10 over that of the preceding year, namely, Rupees 71,212-11-6. The cause of increase in the outlay of new works* under Communications has been explained in paragraph 3 of this report.

6. I proceed to notice, briefly, some of the important roads, with reference to the information gathered from the Progress Reports received from the Officers of the Public Works Department. The road from Jagannaikpur to Kovur along the Coconada and Dowleswaram Canal in No. 1 Range, is in progress. Aqueduct nearly done. Metalling for road three-fourths collected. Half of the work for widening the canal bank road between Samulcotta and Coconada in the above Range is done. The road along the canal bank from Dowleswaram to Samulcotta is in progress. One mile done. One Culvert built. The next important road to be noticed is that from Palcole to Doddipatla in No. 3, or Western Delta Range. It is nearly completed. The road from Narasapur to Viravasaram is also completed with the exception of two or three tunnels. The road from Ellore to Hyderabad frontier *via* Chintalapudi is completed as far as Dharmajigudem, seventeen miles, with the exception of a Culvert No. 14, which is in progress. The road-work from Dhurmajigudem to Singapollem (four miles) is in progress.

Jungle Conservancy Fund.
Receipts.

Last year	1,519	2 0
Current year	969	4 8
Decrease...	549	13 4

* Expenditure... Increase, Rupees 406-15-1.

7. The cause of the falling off in the receipts of this source of revenue has been given in the Memorandum appended to Enclosure A. The increase* in the expenditure is ascribable to a larger advance made to Sub-Collector for the plantation of Casuarina trees in the Sub-division, than in the preceding year.

Pound Fund.
Receipts.

Last year	10,451	14	1
Current year	11,765	0	1
Increase...	1,313	2	0

8. The increase in the receipts requires no explanation, the item being of a fluctuating nature.

Endowment Fund.
Expenditure... Decrease, Rupees 1,999-9-7.

9. The decrease is the result partly of non-disbursement of the cost of feeding indigent persons in the Choultries of Peddapoor and Vontimamidi for January, February, and March 1868, and partly of the non-repairing of the Choultry at Vontimamidi by the Public Works Department, as was done in the past year.

Process Service Fund.
Receipts.
Increase, Rupees 3,177-12-10.
Charges.
Increase, Rupees 3,151-3-6.

10. The entire fees levied from revenue defaulters have been carried to account and paid afterwards to Batta Peons and Ameens during the year, agreeably to the instructions contained in the Circular Order of the Board of Revenue dated 3rd August 1865, while it was not the case in the last year. Hence, the increase.

Advances and Unadjusted Charges.

11. The Statements in Forms D. and E. for advances and unadjusted charges, which remained undisposed of up to the end of 1867-68, are herewith forwarded, as directed in paragraph 31 of the Board's Proceedings, dated 20th July 1868, No. 5,253. Full particulars as to the nature of the items, and the means adopted towards their disposal, having been fully given in the statements, it is hardly necessary to repeat them here.

12. The new forms were received on 9th instant, and, notwithstanding my best endeavours, I was not able to despatch this report on the date fixed by the Board.

Ed. J. Wright.

MASULIPATAM, 9th October 1868.

No. 298.

From W. McQUHAE, Esq.,
Acting Collector of the KISTNA DISTRICT.

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

1 Statement No. 1.
1 do. No. 2.
1 do. No. 4.
1 do. marked D.
1 do. marked E.

I HAVE the honor to submit my annual Report on the Local Funds of this district, for the official year 1867-68, together with the Statements noted in the margin, as directed in the Board's Proceedings, dated 20th July last, No. 5,258.

2. The following two Abstract Statements show: the first, the balance remaining at the close of last year, the receipts and expenditure during the year, and the balance at its close; and the second the receipts and charges of the year under report, in comparison with those of the preceding year. There has been a considerable increase in the expenditure of every fund, except the Public Bungalow Fund:—

No. 1.

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	56,553 9 11	93,270 6 2	1,49,834 0 1	23,171 6 0	1,32,127 6 5	1,84,298 12 5	24,474 12 4
Jungle Conservancy Fund.	18,978 2 7	8,893 12 11	27,871 15 6	2,419 8 7	5,423 6 6	7,842 15 1	20,029 0 5
Nanal Grass Fund	... ...	456 3 6	456 3 6	... ...	... ...	... ...	456 3 6
Pound Fund	19,027 8 9	18,932 14 1	37,960 1 10	14,459 15 9	... ...	14,459 15 9	23,500 2 1
Public Bungalow Fund	860 5 4	1,285 0 8	1,845 6 0	1,599 14 6	... ...	1,599 14 6	45 7 6
Endowment Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund	768 12 7	70,274 13 9	71,043 10 4	57,169 15 6	... ...	57,169 15 6	13,873 10 10
Process Service Fund in the Revenue Department	185 7 11	1,013 14 9	1,199 6 8	903 13 4	... ...	903 13 4	295 9 4
Total	95,823 10 1	1,94,177 1 10	2,90,000 11 11	98,734 9 8	1,37,550 13 11	2,36,275 6 7	53,200 1 8

* NOTE.—This excess charge is due to the expenditure in Public Works Department of four months in last year having been included in this official year—vide paragraph 85 of this Report.

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	47,948 6 6	93,270 6 2	45,321 15 8		... ...		19,786 11 3	1,54,298 12 5	1,34,512 1 2		... ...	
Jungle Conservancy Fund	9,710 7 11	8,893 12 11	... ...		816 11 0		1,390 7 9	7,842 15 1	6,452 7 4		... ...	
Naval Grass Fund	... ...	456 3 6	456 3 6		... ...		... ...	... ...	... ...		... ...	
Pound Fund	15,804 3 2	18,932 14 1	3,128 10 11		... ...		12,427 6 0	14,459 15 9	2,032 9 9		... ...	
Public Bungalow Fund	1,810 10 9	1,285 0 8	... ...		525 10 1		1,664 12 2	1,599 14 6	... ...		64 13 8	
Endowment Fund	... ...	... ...	... ...		... ...		... ...	... ...	... ...		... ...	
Village Service Fund	16,214 5 7	70,274 13 9	54,060 8 2		... ...		26,120 12 4	57,169 15 6	31,049 3 2		... ...	
Process Service Fund in the Revenue Department	615 6 6	1,063 14 9	448 8 3		... ...		627 4 7	903 13 4	276 8 9		... ...	
Irrigation Cess	... ...	... ...	... ...		... ...		... ...	... ...	... ...		... ...	
Total	92,103 8 5	1,94,177 1 10	1,03,415 14 6		1,342 5 1		62,017 6 1	2,36,275 6 7	1,74,322 14 1		264 13 8	

3. In Enclosure A. attached to Statement No. 1, the particulars of the several items, composing each fund, are shown in comparison with the previous year's receipts, and the fluctuations have been explained in the column of Remarks.

4. I now proceed to notice briefly large variations in the receipts and charges.

5. *District Road Fund.*—The following Comparative Abstract shows the receipts from the several sources, as compared with those in 1866-67:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ferry rents	4,886 11 0	7,907 6 11	3,020 11 11	... ...
2. Tolls on roads and bridges	... ...	... ...	... ...	... ...
3. Road Cess	14,774 8 10	66,490 6 7	51,715 13 9	... ...
4. Surplus Pound Fund	9,167 0 0	10,000 0 0	833 0 0	... ...
5. Grass rent	29 0 0	93 11 9	64 11 9	... ...
6. Rent and sale of reeds	... ...	... ...	... ...	... ...
7. Do. of manure	... ...	... ...	... ...	... ...
8. Fish rent	6,698 13 4	6,864 12 0	165 14 8	... ...
9. Avenue clippings	358 14 6	799 8 2	440 10 3	... ...
10. Contribution in aid of Public Works	... ...	... ...	... ...	... ...
11. Sale of materials already charged in the bills for works	... ...	... ...	... ...	... ...
12. Recoveries of advance of current year	28 0 0	868 0 1	840 0 1	... ...
13. Do. of the past year	... ...	6 2 8	6 2 8	... ...
14. Do. of do. made for imperial works	... ...	... ...	... ...	... ...
15. Do. of unadjusted charges in cash	... ...	... ...	... ...	... ...
16. Do. of adjusted expenditure	... ...	... ...	... ...	... ...
17. Miscellaneous receipts	8,228 6 9	240 5 5	... ...	7,988 1 4
18. Advances made for materials	425 0 0	... ...	... ...	425 0 0
19. Amount of cash remaining with the Executive Officer	3,352 0 1	... ...	... ...	3,352 0 1
Total	47,948 6 6	93,270 6 2	57,087 1 1	11,765 1 5

6. The increase in Ferry rents is owing to the increased rent obtained for the ferries at auction. This item includes the Kistna and Munnair ferries, as well as the Wupputair ferry at Pedda Gollapolem. In all these places, except Pondugal, where there is a Government Boat, the renters keep and maintain their own boats. The details of these ferries are given in a Statement forwarded to the Board with the Acting Collector Mr. Chase's letter, dated 9th July 1866, No. 233.

7. *Road Cess.*—The increase under this head is owing to the cess having been charged for the whole year, whereas in last official year, it was charged for six months only. The cess was collected only from ryotwary lands, and not from Inam lands and Zemindaries, the accounts of which were not settled during the official year. In the talooks in which the new settlement has been introduced, the Road Cess, at four Pies per Rupee, being included in the land assessment, the same is 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 those talooks where the new settlement has not been introduced, was brought to account under this head in the Local Fund Accounts. The arrears outstanding at the close of the official year amount to Rupees 64,510.

8. *Pound Fund.*—This increase, which requires no particular explanation, is due to the past official year consisting of eleven months only.

9. The small increase under "Grass and Fish rents" requires no remark.

10. The increase under "Avenue Clippings" is due partly to the sale of trees blown down by the cyclone of November 1864, and partly to that of withered trees along the roads.

11. *Recoveries of advances of current year.*—The increase is due to the recredit in the accounts of sums remaining unexpended out of those advanced to Revenue Officers for the construction and repairs of roads.

12. Item No. 13 is the unexpended portion of Rupees 15 advanced in last year for the repairs of the Beswada Town Road.

13. *Miscellaneous Receipts.*—The sum of Rupees 240-5-5 is credited to this head in the current year on account of recoveries of sums advanced by the Public Works Department for the construction and repair of roads. The great increase under this head last year was owing to certain unadjusted items having been brought to account. Explanation is required regarding the following items in the Board's Proceedings, dated 3rd April 1868, No. 2,457:—

	Rs.	A.	P.
A.—Amount recovered on account of advance made for erecting a Hulling Machine at Nedumole Lock	1,270	0	0
B.—Amount credited as per Accountant General's Memorandum, No. 5,715½, dated 21st February 1866, being refunds from expenditure in Public Works Department	28	0	0
C.—Amount expended in 1865-66 for repairing the Navallykallu tank, which was not included in the Controller's Memorandum	166	2	0

14. A.—With reference to Proceedings of Government, dated 27th October 1865, sanctioning the sum of Rupees 1,270 for the construction of a building to contain a Hulling Machine, and for setting up the machinery connected with it, the Superintending Engineer requested the Collector to place that sum, from the Local Funds, to the credit of the Officer in charge of the 7th Range, and promised to repay the same, in the official year 1866-67, from the Public Works Budget. In November 1865, this sum was debited to the Local Fund Accounts under the head of "Advances" and credited to the Public Works Drawing Account. The Controller objected to this in 1866, and directed, in his Statement of Corrections on the accounts of the 7th Range, that this item should be expunged from the Public Works accounts, and the amount was recredited to Local Funds in 1867. The Range Officer met this charge from general funds at his disposal, and included the same in his Progress Reports of the Local Funds for 1865-66; and in August 1866 sent a cheque for Rupees 1,270 in adjustment of Rupees 1,183-5-5 included in his Progress Report. The same was recredited to Local Funds. Hence the double debit and credit.

B.—This amount was recovered in the Public Works Department from the expenditure incurred from the Local Funds, and was credited to that fund agreeably to Memorandum, No. 5,715½ dated 21st February 1867, received from the Accountant General.

C.—This sum was advanced by the Officer in charge of the 3rd Range for repairing a ruined well at Navallykallu, in Krosur Talook. The expenditure was included in the Local Fund accounts for 1865-66, according to the Progress Reports of the Range Officers. In the Statement of Local Fund expenditure for that year, subsequently received from the Controller of Public Works Accounts, this item was omitted, and agreeably to the Circular Order of the Accountant General, dated 28th September 1866, No. 3,142, it was credited to the Local Funds.

15. The following Comparative Abstract shows the expenditure of the 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. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Communications—New Works	3,185 2 10	1,00,410 0 0	94,802 0 5	34,000 0 0	12,870 14 1	1,07,672 14 6	1,04,487 11 8	
Communications—Repairs	4,706 5 6	13,700 0 0	18,894 8 8	4,950 0 0	7,800 15 11	26,695 8 7		21,988 3 1
Miscellaneous Public Improvements—New Works	1,478 0 5	740 0 0	8,718 7 9	2,000 0 0	396 4 8	4,114 11 11	2,638 11 6	
Miscellaneous Public Improvements—Repairs	534 15 4	... ...	833 12 6	1,000 0 0	... ...	833 12 6	298 13 2	
Petty Establishments	288 3 5	11,485 0 0	1,108 4 7	3,937 0 0	588 12 2	1,697 0 9	1,408 13 4	
Sundry Items	6,479 1 3	... ...	... ...	... ...	514 7 2	514 7 2	... ...	5,964 10 1
Public Works Supervision	2,911 0 0	6,070 0 0	12,770 5 0	... ...	... ...	12,770 5 0	9,859 5 0	... ...
Total...	12,580 12 9	1,32,405 0 0	1,32,127 6 5	45,887 0 0	22,171 6 0	1,54,298 12 5	1,40,682 9 9	5,964 10 1

16. The total expenditure out of the District Road Fund during the year amounted to Rupees 1,54,2:8-12-5, as per detailed Statement No. 2. From this the expenditure on the items noted in the margin, amounting to Rupees 14,981-12-11, being deducted, the remainder, Rupees 1,39,216-15-6 was expended on Roads and Communications and Miscellaneous Public Improvements.

	Rs. A. P.
Ferry Establishment	1,077 0 0
Sundry Items	614 1 6
Cost of Public Works Supervision	13,270 1 5
	14,961 2 11

17. Statement D. shows the payments made, and the recoveries effected during the year with the balance at the end, on account of adjusted advances in the Revenue Department, as hereunder particularised.

	Rs. A. P.
Balance outstanding at the beginning of the year	242 11 0
Payments made during the year	20,383 10 3
Total	20,626 5 3
Recoveries in cash	5,396 0 10
By adjustment	224 7 5
	5,620 8 3
Balance at the end of the year on account of unadjusted charges	15,005 13 0

18. Under the present system of accounts, no advances were made to the Public Works Department. The sums required for expenditure on Local Fund Works are taken by them from funds drawn on general letter of credit.

19. *Jungle Conservancy Fund.*—The following Comparative Abstract exhibits the receipts under this fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Timber, firewood and bamboos	8,668 14 10	4,851 10 9	... ...	3,831 11 1
2. Fees from charcoal burners	61 15 9	49 12 4	... ...	12 3 5
3. Recoveries of advances and sundry charges	1,112 9 0	84 14 8	... ...	2,944 13 10
4. Miscellaneous receipts	962 10 4	3,907 8 2	2,944 13 10	... ...
Total	9,710 7 11	8,893 12 11	3,027 8 6	3,843 14 6
Deduct—Refunds	184 15 7	184 15 7	... ...	... ...
Net Receipts	9,525 12 4	8,708 13 4	3,027 8 6	3,843 14 6
Deduct—Charges	1,016 11 0	... ...	... ...	1,016 11 0
Net Income	8,508 13 4	8,708 13 4	3,027 8 6	2,827 3 6

20. The large decrease of Rupees 2,831 in Item No. 1 is due to the abolition of the tax on bamboos. Secondly, in the Order of the Board dated 5th September 1866, No. 681, the decrease in Item No. 2 from charcoal burners being dependent on applications. The increase in Item No. 3 is owing to certain sums having been entered in the Public Works Department as the amount realized by them for enabling purposes, which in the 4th and 5th Registers of Sundry Receipts were credited to Jungle Conservancy Fund. The large decrease in Item No. 4 is owing to the above-mentioned sums having been credited to Jungle Conservancy Fund in the Public Works Department Registers, and to the proceeds of Scrap-sale [illegible] Fund. The Income under Miscellaneous Receipts, Item No. 4, has

22. The total expenditure during the years shows a net increase of Rupees 6,420-15-4. The sum of Rupees 5,374-5-9 was laid out for establishing fresh nursery gardens, and maintaining existing ones, as detailed in Statement No. 2, and for sinking wells. The cost of establishment for watering trees is Rupees 1,319-15-1, inclusive of ten per cent. charged on the actual expenditure incurred by the Public Works Department. The increase of Rupees 291-2-7 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. The nature of miscellaneous items is explained in Statement No. 2.

23. *Nanal Grass Fund.*—The grass rents on channel banks and lankas were credited to the Public Works Department up to March 1868, in which month the collections made on that account in this official year, amounting to Rupees 456-3-3, were transferred to this head, agreeably to a letter from the Accountant General, dated 23rd March 1868, No. 6,971.

24. *Pound Fund.*—This fund had in its favor a balance of Rupees 19,027-3-9 at the beginning of the year 1867-68. This amount was raised to Rupees 37,960-1-10 by the addition of Rupees 18,932-14-1, being the receipts of the year, as detailed in the following Comparative Abstract:—

No.	Items.	Last year.	Current year.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1.	Fees levied on stray cattle	13,239 4 0	15,731 7 8	2,492 3 8	... ...
2.	Sale proceeds of do.	2,174 6 0	2,702 10 1	528 4 1	... ...
3.	Recoveries of advances and unadjusted expenditure	50 4 8	68 2 1	17 13 5	... ...
4.	Miscellaneous receipts	306 10 6	430 10 3	123 15 9	... ...
	Total	15,770 9 2	18,932 14 1	3,162 4 11	... ...

25. The increase in Items 1 and 2 is owing to a large number of cattle having been impounded, and to the sale of some of them which were proclaimed.

The increase in miscellaneous receipts is due to the sale of old materials, and of the skins of cattle which died in the Pound.

26. The expenditure in the year amounted to Rupees 14,459-15-9, as detailed in the following Comparative Abstract:—

Items.	Expenditure of last year.	Ordinary 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. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Establishment	738 12 0	... ...	... ...	1,000 0 0	807 10 8	807 10 8	68 14 8	... ...
2. Batta to Pensioned Sepoys	527 11 7	... ...	... ...	700 0 0	550 15 3	550 15 3	23 3 3	... ...
3. Purchase and Repair of furniture	... ...	... ...	... ...	300 0 0	18 3 6	18 3 6	18 3 6	... ...
4. Miscellaneous charges	97 3 10	... ...	... ...	... ...	208 0 4	208 0 4	108 12 6	... ...
5. Advances made to Divisional Officers for the repair of furniture	... ...	... ...	... ...	... ...	16 11 9	16 11 9	16 11 9	... ...
6. Amount of cash remaining with the Executive Engineers	301 0 9	... ...	... ...	... ...	... ...	... ...	... ...	301 0 9
Total	1,664 12 3	... ...	... ...	2,000 0 0	1,599 14 6	1,599 14 6	236 8 1	301 0 9

27. The increase in the charges of establishment is owing to the last official year having included only eleven months.

Rupees 1,687-5-1 were advanced during the year for the construction and repair of Founds, as per Statement D. Accounts of actual expenditure have been received for Rupees 488-15-9, and the balance still to be accounted for by Tahsildars, for the official years 1866-67 and 1867-68, is Rupees 2,791-1-11, which is entered under the head, "Advances."

	Rs.	A.	P.
Fees paid to Vettypan for watching stray cattle	663	8	4
Amount refunded to the owners of stray cattle sold by auction	397	9	10
Refund of fine over collected	0	0	0
	1,061	1	2

The details of miscellaneous items are shown in the margin. The increase in fees paid to cattle watchers and in refunds to the owners of cattle arises from the number of cattle impounded.

28. *Public Bungalow Fund.*—The balance at the beginning of the year was Rupees 360-5-4, which was raised to Rupees 1,645-6-0, by the receipts shown below. The expenditure during the year amounted to Rupees 1,599-14-6, leaving a balance of Rupees 45-7-6 at the end of the year.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees from travellers	932 9 0	732 3 0	... ...	200 6 0
Grant-in-aid from Government	533 0 0	533 0 0	... ...	... ...
Sale of furniture	42 3 0	12 0 0	... ...	30 3 0
Recoveries of unadjusted charges	... ...	3 3 9	3 3 9	... ...
Miscellaneous Items	1 14 0	4 9 11	2 11 11	... ...
Total	1,509 10 0	1,285 0 8	5 15 8	230 9 0

29. The following Comparative Abstract shows the details of expenditure:—

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. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Establishment	738 12 0	... ...	... ...	1,000 0 0	807 10 8	807 10 8	68 14 8	... ...
2. Batta to Pensioned Sepoys	527 11 7	... ...	... ...	700 0 0	550 15 3	550 15 3	23 3 3	... ...
3. Purchase and Repair of furniture	... ...	... ...	... ...	300 0 0	18 3 6	18 3 6	18 3 6	... ...
4. Miscellaneous charges	97 3 10	... ...	... ...	... ...	208 0 4	208 0 4	108 12 6	... ...
5. Advances made to Divisional Officers for the repair of furniture	... ...	... ...	... ...	... ...	16 11 9	16 11 9	16 11 9	... ...
6. Amount of cash remaining with the Executive Engineers	301 0 9	... ...	... ...	... ...	... ...	... ...	... ...	301 0 9
Total	1,664 12 3	... ...	... ...	2,000 0 0	1,599 14 6	1,599 14 6	236 8 1	301 0 9

30. The increase and decrease both in the receipts and charges, compared with those of the past year, is owing to the year 1866-67 having included only eleven months.

31. A Statement showing the number of bungalows, the number of travellers who halted at them, and the amount laid out on repair, is forwarded herewith.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
* Collections of Meraha	16,314 6 7	70,374 13 9	54,060 6 2	... ...

32. *Village Service Fund.* The balance on 31st March 1867 was Rupees 768-12-7 which, by the addition of this year's collections,* was raised to Rupees 71,043-10-4, of which Rupees 57,169-15-6 were paid to Village Officers, as detailed in the following Statement:—

Items.	Expenditure of last year.	By Revenue Department.		Increase.	Decrease.
		Allotment as finally sanctioned.	Actual expenditure.		
Village Officers.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Curnums...	23,448 12 1	18,000 0 0	49,096 14 2	25,648 2 1	... ...
Vetty people...	1,875 2 4	2,000 0 0	7,409 5 9	5,534 3 5	... ...
Shroffs...	796 13 11	100 0 0	186 5 1	... ...	610 8 10
Mohatad...	... ...	... ...	477 6 6	477 6 6	... ...
Total... ...	26,120 12 4	20,100 0 0	57,169 15 6	31,659 12 0	610 8 10

33. *Process Service Fund.*—The balance remaining at the close of the past official year was Rupees 135-7-11 which was raised to Rupees 1,199-6-8 by collections during the year. The sum of Rupees 903-13-4 was expended, leaving a balance of Rupees 295-9-4 at the end of the year:—

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	615 6 6	1,063 14 9	448 8 3	... ...

34. Statement E shows the unadjusted charges. Under "District Road Fund" Rupees 3,477-3-0 were expended by the Public Works Department for constructing ten ferry boats for use on the Kistna channels. This item, which was sanctioned by the Board in the Supplemental Local Fund Budget for the past official year, was subsequently ordered to be charged to the Public Works Budget. This will be adjusted hereafter in communication with the Superintending Engineer.

35. With reference to paragraph 6 of the Board's Proceedings, No. 5,258, dated 20th July last, I have the honor to state that the difference between the Controller's accounts of expenditure by the Public Works Department, and the returns sent from this office, appears to arise from the Accountant General having supplied the Collector, during that year, with Memoranda of the expenditure for eight months only, namely, from April to November. The expenditure during the remaining four months, for which Memoranda from the Accountant General were received after the close of the year, is shown in the accounts of 1867-68, so that the expenditure of District Road Fund during sixteen months, is shown in the accounts of that year.

	Rs. A. P.
Repairing road from Vinukonda to Karempady...	302 5 8
Do. from Vinukonda to No. VII. Trunk Road...	1,046 14 1
Do. from Trunk Road No. VII. to Narsarowpeta...	665 8 9
Constructing road from Mopidavi to Challapalli	1,342 15 6
Do from Nadakudaru to Challapalli... ...	1,062 10 7
Repairing road between Kankipad and Wappalur...	299 4 1
Do. from Pramerru to Gudewada...	435 3 11
Cutting country cotton trees on the Bezwarah Town Road...	11 10 0
For Jungle Conservancy works executed in Salt Divisions...	480 0 0
	5,546 2 8

36. I beg to forward nine bills for expenditure incurred during the year 1867-68 for the construction and repairs of the roads noted in the margin, amounting to Rupees 5,546-2-8.

These bills were prepared in the month of June, or two months after the expiration of the official year, owing to delay in the receipt of accounts from the talooks, and were forwarded to the Superintending Engineer for countersignature, but he returned them unsigned on account of the delay in their transmission.

Exd. T. Cartledge.

Nellore, 29th August 1868.

No. 3,030.

From J. A. C. BOSWELL, Esq.,

Acting Collector of NELLORE,

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

No. 1.
Enclosure A.
No. 2.
" 3.
" 4.
Enclosure D.
Do. E.

I have the honour to submit my report on the operations of the Local Funds in this district for the official year 1867-68, accompanied by seven Statements, as per margin, prepared in the revised forms received with the Board's Proceedings, No. 5,258, dated 20th July 1868.

2. From the two subjoined abstracts, it will be seen, that, at the beginning of the year under report, there was a balance of Rupees 59,666-9-1, which added to the receipts within the year, amounting to Rupees 97,097-8-2, raised the funds to Rs. 1,56,764-1-3: of this Rs. 68,546-0-10 were spent, against Rupees 37,628 expended in 1866-67, leaving a balance of Rupees 88,218-0-5 at the end of the year.

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.	17,644 11 8	47,017 8 2	64,662 1 10	518 6 3	45,627 2 10	49,045 7 1	15,616 10 9
Jungle Conservancy Fund	50,040 2 6	28,816 8 8	89,856 5 2	7,618 8 2	929 9 9	8,548 2 0	51,108 3 2
Pound Fund	8,635 9 1	16,530 9 8	25,166 1 9	6,489 6 9	... ...	6,489 6 0	18,676 11 9
Public Bungalow Fund	1,650 15 0	1,516 7 0	3,176 6 0	1,245 13 11	... ...	1,245 13 11	1,930 8 1
Endowment Fund	689 3 1	2,940 0 0	3,629 3 1	3,149 7 9	... ...	3,149 7 9	350 10 4
Process Service Fund in the Revenue Department	726 1 2	276 14 8	502 15 11	67 11 4	... ...	67 11 4	435 4 7
Total	59,666 9 1	97,097 8 2	1,56,764 1 3	18,919 4 8	49,626 12 7	68,546 0 10	88,218 0 5

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	29,688	47,017	17,329	...	17,516	49,046	31,530	...
Jungle Conservancy Fund	14,639	28,816	14,177	...	6,298	8,548	2,250	...
Pound Fund	14,067	16,531	2,464	...	8,628	6,489	...	2,139
Public Bungalow Fund	1,966	1,516	...	450	1,347	1,246	...	101
Endowment Fund	4,040	2,940	...	1,100	3,829	3,149	...	680
Process Service Fund in the Revenue Department	165	277	112	...	10	68	58	...
Total	64,565	97,097	34,082	1,550	37,628	68,546	33,838	2,920
		Net...	32,532				30,918	

3. The operations of the several Funds comprised under the general head Local Fund will be separately noticed. As one of the causes of increase in the results of the year under report, it may be mentioned here, once for all, that the official year 1866-67 embraced only a period of eleven months.

4. I append two abstracts, in the forms prescribed by the Board, showing the details of this Fund. There are six items composing it; the receipts during the year including the balance at the beginning amounting to Rupees 64,622-1-10, of which Rupees 49,045-7-1 have been spent, leaving a balance of Rupees 15,616-10-9 available for 1868-69.

Comparative Abstract of the Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tolls on roads and bridges	1,512	2,106	594	...
Road Cess	14,218	44,462	30,244	...
Surplus Pound Fund	4,000	...	...	4,000
Grass Rent	191	367	176	...
Fish Rent	67	82	15	...
Miscellaneous Receipts	9,700	...	...	9,700
Total	29,688	47,017	31,029	13,700
		Net..	17,329	

Comparative Abstract of the Charges under District Road 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.
Communications { New Works	13,711	5,726	41,615	...	265	41,880	28,169	...
Communications { Repairs	2,383	5,630	4,996	...	...	4,996	2,613	...
Miscellaneous Public Improvements { New Works	640	...	...	...	84	84	...	556
Miscellaneous Public Improvements { Repairs	...	...	...	...	...	...	...	...
Petty Establishments	...	...	459	...	...	459	459	...
Cost of Supervision by Department of Public Works at ten per cent	782	...	1,627	...	...	1,627	845	...
Total	17,516	57,356	48,697	...	349	49,046	32,086	556
						Net...	31,530	

I. Receipts.—Tolls on Roads and Bridges.—The receipts under "Tolls on Roads and Bridges," showing an increase of Rupees 594, are derived from the renting of the Anicut toll annually for every Fusly. In Fusly 1276 it was let for Rupees 2,450, while in Fusly 1277, which corresponds with the year under report, it was let only for Rupees 2,000. The increase in the collections, as above shown, has resulted from the following circumstances:—

1st.—That, in 1867-68, the arrears of Fusly 1276 were collected to a large extent.

2nd.—That, in Fusly 1276, the remissions, granted for the days during which the anicut was closed on account of freshes and repair, amounted to Rupees 646-13-0, while, in 1277, the corresponding remission amounted only to Rupees 142-2-0.

3rd.—That, as already stated, only eleven months' collections were carried to account in 1866-67.

Road Cess.

II. The receipts on account of the Road Cess during the year amount to Rupees 44,462, or Rupees 30,244 is excess of the collections in the preceding year. This large increase is attributable to the operation of the Madras Road Cess Act No. III. of 1866. Before the introduction of this Act, only wet lands on which the assessment was reduced, and garden lands transferred to the head of Dry, were liable to pay the cess at four pice in the rupee. Under the new Act all the Ryotwary lands, as well as lands held at favourable rates, are liable to a cess at an increased rate of six pice in the rupee, enhancing the demand considerably as follows:—

Rs.	A.	P.	
49,033	3	9	Demand settled on Ryotwary lands in Fusly 1277.
19,369	13	6	Do. do. on Minor Inams and Inam villages in the same Fusly.
16,030	0	0	Do. at which the cess for Venkatagiri is recommended to be compounded.—Vide letter, dated 27th July 1868, No. 2,362.
1,866	3	3	The demand proposed by the Sub-Collector for Chundi and Mutyalapad but remaining unsettled pending further information called for.
86,299	4	6	Total.
4,700	0	0	The amount of cess which the Collector of North Arcot promised to remit to this district on account of the Pamur talook of Calastry estate.
90,999	4	6	Grand Total.

The demand on account of Inams and Zemindaries, etc., was settled after the close of the official year under report, and the amount shown, as collected in 1867-68, has been realized only from Ryotwary lands. The attention of the Tahsildars, etc., has been directed to the speedy collection of the cess on Inams due for 1277, as also of the moiety due for Fusly 1276. The collections in the current year will, therefore, be very large.

Surplus Pound Fund.

III. The decrease of Rupees 4,000 shown in the receipts under this head, is nominal, and is owing to the amount allowed in the Budget not having been credited in the accounts in 1867-68. Due notice has been taken of this mistake, and the amount will be carried to account this year.

Grass Rent.

IV. The proceeds under this head are realised by the Department of Public Works by the sale of the grass on channel slopes.

Fish Rents.

V. The small increase of Rupees 15 under Fish rents calls for no remark.

"Miscellaneous Receipts."

VI. The receipts under this item were Rupees 9,700 in 1866-67. There being no such receipts during the year under report, these are shown as a decrease. The details of the above sum of Rupees 9,700 are as follow:—

Rs.	A.	P.	
7,982	9	5	The unspent balance of allotment re-credited under Board's Proceedings, dated 31st July 1866, No. 5,241.
1,483	4	10	The unexpended balance in the hands of the Executive Officers re-credited under order of Accountant General, dated 26th February 1867, No. 5,810.
135	0	7	Refunds of charges in the Revenue Department, as shown in Statement No. 1 submitted last year.

28	0	0	Sale proceeds of boats, sh
71	7	4	Refunds of expenditure, i as per Accountant Ge
9,700	6	2	

Charges of District Road Fund.

Rupees 49,045-7-1, of which Rupees 348-4-3, shown as the ch remaining sum of Rupees 48,697-2-10 by th

I. Of Rupees 348-4-3, shown as the ch were paid for clearing the prickly-pear in A shown as spent on the new road from Nellore Budget as a work to be executed by the Reve the said Department, but the expenditure w villagers in 1866-67, and as compensation fo

II. The details of the total expenditur

		Rs.	A.	P.
New Works.	Expenditure incur			
	Re-constructing Wooden Railings between			
	Christ's Church and Travellers' Bungalows	167	4	0
	Total	41,879	9	9
Repairs.	Expenditure incurred in repairing, etc., four roads	4,091	5	6
	Repairing an Iron Boat at the Manneru	16	0	0
	Do. Wooden Bridges	22	12	3
	Gravelling the crown of the Pennair Anicut	798	9	9
	Plastering certain Road Tunnels	66	10	6
	Total	4,995	6	0
Miscellaneous Payments.	For clearing the Prickly-pear at Addanki	84	0	0
	Petty Establishmen	459	7	4
	Charges of Superint endence	1,627	0	0
	Total	2,170	7	4
	Grand Total	49,045	7	1

III. Rupees 459-7-4, shown as expendit is not item of expenditure relating to that year ment of Public Works, in 1866-67, on account reasons not explained, in the expenditure inc of a correspondence between my Treasury De debited in the accounts of the year under repo do not show any charges incurred on account

IV. The charge of Superintendence, amoun diture incurred in 1866-67, but not debited in Accountant General, dated 1st August 1867, in the accounts of this year. The charge for su under report, has not yet been debited in the a received. The matter will be duly attended to

own in Statement No. 1 submitted last year.

n 1865-66, by Department of Public Works, re-credited neral's letter, No. 4,621, dated 18th December 1866.

5. The total expenditure debited in the accounts in the year under report is given at -3 were spent by the Revenue Department, and the e Department of Public Works.

arge incurred by the Revenue Department, Rupees 84 Addanki. The remaining sum of Rupees 264-4-3 is to Someswaram. This road was not included in the nue Department, nor was any work done this year by as incurred to meet the payment for work done by the r land taken up for the road.

e may be summed up as follows:—

		Rs.	A.	P.
	ed on fifteen new roads	41,712	5	9
	Wooden Railings between h and Travellers' Bungalows	167	4	0
	Total	41,879	9	9
	ed in repairing, etc., four	4,091	5	6
	Boat at the Manneru	16	0	0
	Bridges	22	12	3
	n of the Pennair Anicut	798	9	9
	oad Tunnels	66	10	6
	Total	4,995	6	0
	ckly-pear at Addanki	84	0	0
		459	7	4
	endence	1,627	0	0
	Total	2,170	7	4
	Grand Total	49,045	7	1

ure incurred on account of "Petty Establishment," under report. The amount was spent by the Depart- of Petty Establishments, but it was not included, for rred in that year. The matter formed the subject uty and the Accountant General; and the amount rt. The Progress Reports received during the year of Establishments this year.

ting to Rupees 1,627, is, likewise, an item of expen- he accounts of that year. Under instructions of the No. 2,414, the amount in question has been debited erintendence of the works, executed during the year counts, as instructions to that effect were only lately from this year.

6. Jungle Conservancy Fund.—The following abstracts show the receipts under this Fund and the charges in comparison with the results of 1866-67:—

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		2,365	2,185	...	180
Rent of Jungles		11,270	26,610	15,340	...
Fees from Charcoal burners		...	1	1	...
Miscellaneous Receipts		1,400	20	...	984
	Total...	14,639	28,816	15,341	1,164
			Net..	14,177	

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 Plantation and Topes	4,607	2,550	930	...	5,748	6,678	2,071	...
Improvement and maintenance of Topes								
Commission for the collection	112	...	...	...	...	...	...	112
Miscellaneous charges	1,579	...	...	...	1,870	1,870	291	...
Total...	6,298	2,550	930	...	7,618	8,548	2,362	112
						Net...	2,250	

7. The receipts under this head shown a net increase of Rupees 14,177, as explained below:—

I. Under the head of "Tax on fuel and firewood" and the receipts amount to Rupees 2,185, falling short of the receipts, in 1866-67, by Rupees 180. I have no information to enable me to judge of the cause of this decrease. It is to be hoped, that, under the system of conservancy about to be introduced, the cutting of firewood, etc., will be placed on a satisfactory footing.

II. There is an increase of Rupees 15,340 under "Rent of Jungle" for the reasons explained below, although the Sriharikota Jungle was rented, in Fusly 1277, for Rupees 17,450, against Rupees 21,750, at which it was rented in the previous Fusly:—

1*st*.—A portion of the balance of Fusly 1275 was realized to the extent of Rs. 3,344-13-0 during the year under report by the sale of certain buildings belonging to the defaulter in the Madras district.

2*nd*.—The arrears of Fusly 1276, to the extent of Rupees 10,189-8-8, were collected during the year under report.

3*rd*.—The amount of rent, for Fusly 1277, was paid by the renters before they commenced their cutting operations according to the condition newly entered in the advertisement for that year.

IV. Rupees 1-4-0 were collected in the Rapur talook as fees from Charcoal burners. There does not appear to have been similar receipts previously. I have written to the Divisional Officers for report on this point.

V. The sum of Rupees 20, shown as "Miscellaneous receipts," is a small recovery from the Casuarina plantations, and the decrease of Rupees 984 under this head is owing to there having been no refunds to be credited as in the previous year.

8 CHARGES OF JUNGLE CONSERVANCY FUND.—The charges incurred from the Jungle Conservancy Fund amount to Rupees 8,548, against Rupees 6,298 expended in 1866-67. Of that sum, Rupees 930 were spent by the Department of Public Works on the nursery gardens at the places marginally noted. The remaining sum, of Rupees 7,618 were spent by the Revenue Department on plantations of topes, etc., which may be summed up as follows:—

Kodavalur, Allur, Sarvepalli, Narayanareddipeta, Lebur, Tetta, Bushireddipalam, and Nellorepalem.

Rs.	A.	P.	
134	9	2	Cost of Casuarina plants.
2,276	0	6	Charges for watering Casuarina topes.
104	11	11	Cost of sinking wells for do.
20	11	4	Cost of hedging and sundries.
2,536	0	11	Total cost on account of Casuarina trees.
188	12	6	Cost of Palmyra seed.
2,113	8	11	Payments according to engagements for planting Palmyra topes, and other topes.
78	2	0	Cost of hedging, etc.
2,380	7	5	Total cost for Palmyra, etc., topes.
831	14	8	Cost of planting avenue trees.
929	9	9	Cost of nursery gardens incurred by the Department of Public Works.
6,678	0	9	Total cost.

I. The expenditure incurred for the "Formation of fresh Plantations and Topes," and the improvement and maintenance of ditto, amounting to Rs. 6,678, shown an increase of Rs. 2,071 over the corresponding expenditure in 1866-67. The expenditure cannot be separated into the two heads, as, in the cases of Palmyra and Casuarina topes, payments are made by instalments for a number of years until the plantations are completed according to the terms of engagements executed by the contractors. The details of the expenditure under this head are as follow:—

II. In my report recorded in the Board's Proceedings, dated 21st March 1868, No. 2,022, I have reviewed the operations of these plantations up to the official year 1866-67. From paragraph 4 of the above Proceedings, it will be seen that out of 718,558 Palmyra trees planted, 143,508 were alive at the end of 1866-67. During the year under report, 607,917 trees were planted, of which 443,119 grew up, or the total number planted up to the end of the year under report is 1,526,475, of which 586,627 are alive.

III. Casuarina topes are planted in the six villages marginally noted. The topes are maintained by establishments of coolies for watering, and measures are being taken to plant Casuarina trees between the sea-coast and the canal which is being excavated from Dugarazapatam to Kristnapatnam.

Allipuram, Nellore taluk.
Imakapalli, ditto, ditto.
Pallavillapalli, Atmakur taluk.
Dugarazapatam, Gudur taluk.
Pakala, Kandukur taluk.
Kotapatam, Ongole taluk.

IV. The commission for the collection amounted to Rupees 112[8] in 1866-67. It was paid only in two villages of Nellore and Atmakur talook. No such commission has been paid this year. The Tahsildars will be called upon to explain why commission is not regularly paid for firewood cut.

	Rs.	A.	P.
Dagadarti	98	10	1
Ganavaram	13	8	9
	111	14	10

V. The Miscellaneous charges, amounting to Rupees 1,870, are composed of the following items:—

Rs.	A.	P.	
211	0	0	Salary of Wood Maistries.
1,105	11	9	Salary of Wood Inspectors and Watchers.
34	13	6	Cost of watering young plants in the Nellore wood.
2	14	0	Cost of jungle seed.
1,354	7	3	Total expenditure incurred on account of wood.
515	10	0	Rusums paid to Kurnam, Shroff, and a Pagoda out of the Sriharikota jungle-rent.
1,870	1	3	Total Miscellaneous charges.

There are two Maistries, two Wood Inspectors, and eleven Wood Watchers. I have requested the Assistant Conservator of Forests, at Codoor, to train three Overseers whom I have selected and sent to Codoor a month ago.

In their Proceedings of the 21st March 1868, No. 2,022, the Board have sanctioned the experimental plantation of firewood, in Nellore, being continued for a year more. The result will be duly reported.

9. POUND FUND.—The two following abstracts show the transactions of this Fund. The receipts, amounting to Rupees 16,531, show an increase of Rupees 2,464, which occurred both in the fines levied on impounded cattle, and the sale proceeds of unclaimed ones. The charges incurred show a net decrease of Rupees 2,139 owing to the omission, as already explained, of the transfer of the surplus to the District Road Fund. Were it not for this omission, the expenditure would have been much larger. It will be seen that the charges for constructing and repairing Pounds show an increase of Rupees 1,216, while the Establishment exhibits an increase of Rupees 680.

After deducting the expenditure there is a balance of Rupees 18,876-11-0 at the end of the year. Out of this balance 12,000 Rupees will be debited this year to this Fund, and credited to the District Road Fund with reference to the provision made in the Budgets:—

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 1867	13,101	15,071	1,970	...
Sale proceeds of do. under do.	966	1,457	491	...
Miscellaneous receipts	...	3	3	...
Total	14,067	16,531	2,464	...

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 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	4,239	...	...	...	4,919	4,919	680	...
Charges for constructing and repairing Pounds	303	...	...	...	1,519	1,519	1,216	...
Miscellaneous Charges	86	...	...	...	51	51	...	35
Amount transferred to the District Road Fund	4,000	...	...	...	...	...	...	4,000
Total	8,628	...	...	...	6,489	6,489	1,896	4,035
							Net...	2,139

10. Public Bungalow Fund.—From the subjoined abstracts, it will be seen that the receipt under this head show a net decrease of Rupees 450, owing to the sale of Nagalappalapad Bungalow having swelled the Miscellaneous receipts in 1866-67. The expenditure shows a net decrease of Rs. 101, which is owing to a smaller amount being laid out for the purchase and repair of furniture.

Comparative Abstract of the Receipts under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	697	764	67	...
Sale proceeds of furniture	4	5	1	...
Grant-in-aid from Government	746	746	...	...
Miscellaneous receipts	519	1	...	518
Total.....	1,966	1,516	68	518
				Net 450

Comparative Abstract of the 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 Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment...	764				868	868	104	
Batta to Pensioned Sepoys	307				332	332	25	
Purchase and repair of furniture ...	276				46	46		230
Total..	1,347				1,246	1,246	129	230
							Net..	101

11. Endowment Fund.—The receipts under this head exhibit a decrease of Rupees 1,100, owing to the special grant sanctioned in 1866-67, which was not necessary in 1867-68. The expenditure though less than in the previous year on account of the special grant, is a little more than the grant sanctioned for the year. The number of meals supplied during the year was 53,493, against 51,527 in the previous year. The usual abstracts are appended:—

Comparative Abstract of the Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government ...	4,040	2,940	.....	1,100

Comparative Abstract of Charges under Endowment Fund.

Items.	Expenditure, 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	154	...	...	...	168	168	14	...
Cost of feeding indigent persons	3,461	...	...	2,940	2,978	2,978	...	483
Miscellaneous charges	214	...	...	...	3	3	...	211
Total ...	3,829	...	...	2,940	3,149	3,149	14	694
							Net...	680

12. Process Service Fund.—The receipts under this head, including the balance at the beginning of the year, amount to Rupees 502-15-11, of which, however, only Rupees 67-11-4 have been spent. On calling upon the Tahsildars to explain how there is any balance, and why the collections to meet the service of process was not made exactly to balance the actual requirements, they state that no more was collected than sufficed to meet the batta of the peons serving processes, but by some mistake the batta has been kept in deposit, and not disbursed to the individuals. This has now been ordered to be done at once, and I trust that the mistake will in future be avoided.

13. Before concluding the report I have one more point to refer to. It is Enclosure E, which shows Rupees 344-14-0 as remaining unadjusted. This amount was advanced by the Executive Officer in 1864-65. The adjustment ought to have been made long ago, and under the order of the Board, contained in paragraph 17 of the Proceedings, dated 20th July last, the amount should have been recovered at once. This will now be done.

Exd. J. Wright.

No. 206.

From T. V. D. HARDINGE, Esq.,

Acting Head Assistant Collector of CUDDAPAH.

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

CUDDAPAH, 24th October 1868.

I have the honour to submit my Report on the Local Funds of this district for the past official year 1867-68, with Statements prepared as per instructions of the Board in their Proceedings, dated 20th July 1868, No. 5,238.

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.	5,046 0 10	60,034 13 10	65,080 14 8	9,939 2 9	26,573 4 11	36,512 7 8	28,568 7 0
Jungle Conservancy Fund	7 5 5	5,542 10 0	5,549 15 5	2,333 0 11	... ...	2,333 0 11	3,216 14 6
Nanul Grass Fund.	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund.....	4,800 13 9	6,232 9 3	11,033 7 0	5,064 10 7	... ...	5,064 10 7	*5,968 12 5
Public Bungalow Fund...	2,399 15 6	885 1 6	3,285 1 0	642 9 8	... ...	642 9 8	2,642 7 4
Endowment Fund...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department...	75 1 0	205 12 8	280 13 8	140 13 0	... ...	140 13 0	140 0 8
Irrigation Cess ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total ...	12,329 4 6	72,900 15 3	85,230 3 9	18,120 4 11	26,573 4 11	44,693 9 10	40,536 9 11

* Rupees 5,000 will be transferred to District Road Fund in 1868-69.

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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.	11,245	60,035	48,790	.....	12,053	36,512	24,459	.....
Jungle Conservancy Fund...	3,003	5,543	2,540	.....	10,479	2,333	.....	8,146
Nanul Grass Fund.	.....	.....	.....	.....	.....	.....	.....	.....
Pound Fund... ...	4,713	6,232	1,519	.....	5,871	5,065	.....	806
Public Bungalow Fund...	1,988	885	.....	1,103	403	643	240	.....
Endowment Fund.	.....	.....	.....	.....	.....	.....	.....	.....
Village Service Fund...	.....	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department....	145	206	61	.....	74	141	67	.....
Irrigation Cess ...	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	21,094	72,901	52,910	1,103	28,880	44,694	24,766	8,952

2. District Road Fund.—The following is a Comparative Abstract showing the Receipts under this head:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents...	.....	.....	.....	.....
Tolls on Roads and Bridges...	.....	.....	.....	.....
Road Cess	5,537	55,759	50,222	.....
Surplus Pound Fund	5,000	4,000	.....	1,000
Grass Rent	.....	.....	.....	.....
Rent and Sale of Reeds	.....	.....	.....	.....
Rent and Sale of Manure	.....	.....	.....	.....
Fish Rents	.....	.....	.....	.....
Avenue Clippings...	707	276	.....	431
Contribution in aid of Public Works	.....	.....	.....	.....
Sale of materials already charged in the Bills for works...	.....	.....	.....	.....
Recoveries of advances of the current year ...	.....	.....	.....	.....
Do. do. of the past year	.....	.....	.....	.....
Do. do. made for Imperial works...	.....	.....	.....	.....
Do. of unadjusted charges in Cash	.....	.....	.....	.....
Do. of unadjusted expenditure	.....	.....	.....	.....
Miscellaneous Receipts...	.....	.....	.....	.....
Total...	11,244	60,035	50,222	1,431

3. The increase of Collections under Road Cess in the year under review compared with the preceding one is owing to a large amount of arrears having been collected. The collections under the head of Pound Fund being less in 1866-67 than in 1865-66, a decrease is observable in the amount entered under the head of Surplus Pound Fund in 1867-68. In last year the amount under the head of Avenue Clippings was unduly large in consequence of certain Funds which should have been credited to the Jungle Conservancy Fund being improperly credited to the former head. This fact accounts to a great extent for the decrease this year. Further, last year many trees on the road from Cuddapah to Tadpatri were sold; no such sale has taken place this year.

4. The following Comparative Abstract exhibits the charges under District Road 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.
Communications ..... {New Works	4,108	24,000	14,210	.....	.....	14,210	10,102	.....
Communications ..... {Repairs	6,945	14,938	9,492	.....	.....	9,492	2,547	.....
Miscellaneous Public Improvements. {New Works	500	.....	.....	6,000	9,504	9,504	8,504	.....
Miscellaneous Public Improvements. {Repairs	500	.....	.....					
Petty Establishment	.....	.....	326	.....	.....	326	326	.....
Tools and Plants	.....	.....	175	.....	.....	175	175	.....
Contingent Charges	.....	.....	.....	.....	435	435	435	.....
Advances made in the year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of supervision by the Public Works Department, at ten per cent.	.....	.....	2,370	.....	.....	2,370	2,370	.....
Total...	12,053	48,938	26,573	6,000	9,939	36,512	24,459	.....

5. Several roads having been constructed and repaired in 1867-68, there is a large increase under the head "Communications" above the expenditure of the previous year. The actual charge in the year under review under the head "Miscellaneous Public Improvements" is Rupees 5,504, the remainder being Rupees 4,000, which was advanced to the Tahsilder of Badwail talook for the repairs and construction of wells under Orders of Government, dated 23rd March 1868, No. 741, and which has since been transferred to the head "Advances Recoverable" under instructions of the Accountant General in his letter, dated 6th May 1868, No. 587. There is, however, a net increase of Rupees 4,504 under this head above the actual charges of the previous year, which is caused by the expenditure incurred on account of the Establishment entertained for the formation and maintenance of the several Avenues, which was formerly charged to the head "Jungle Conservancy Fund" being now charged to the District Road Fund.

6. Jungle Conservancy Fund.—The following Comparative Abstract exhibits the receipts under this head:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	529	699	170	.....
Rent of Jungles	.....	1,050	1,050	.....
Sale of Trees...	.....	424	424	.....
Fees from Charcoal Burners...	—97	114	17	.....
Recoveries of Advances and unadjusted charges	157	187	30	.....
Miscellaneous Receipts. {Fees on Timber...	1,517	2,074	557	.....
Miscellaneous Receipts. {Sale proceeds of Palmyra trees	698	864	166	.....
Miscellaneous Receipts. {Do. do. of confiscated Timber ...	...	115	115	.....
Miscellaneous Receipts. {Savings in salaries of Servants, etc. ...	5	11	6	.....
Miscellaneous Receipts. {Unexpended portion of Advances refunded	.....	5	5	.....
Total...	3,003	5,543	2,540	.....

7. The large item of increase is "Rent of Jungles." This is a new item introduced under this head in the form furnished by the Board. The sale proceeds of the produce of Khasbag which was erroneously credited to "Fees on Timber"* and "Sale proceeds of Palmyra trees"† has now been transferred to the above head. The second item of large increase is "Fees on Timber," which is attributable to increased demand for timber for the construction of houses, etc.

	Rs
* For May 1867	709
† For July 1867	850
	1,559

8. The following is a Comparative Abstract showing the Charges of the Jungle Conservancy 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.
Formation of fresh Plantations and Topes	1,189	.....	.....	1,807	.....	.....	.....	1,189
Improvement and Maintenance of Topes	2,720	.....	.....	2,500	2,172	2,172	.....	548
Commission for the collection	.....	.....	.....	.....	.....	.....	.....	.....
Establishment for Avenues, etc.	6,383	.....	.....	.....	117	117	.....	6,266
Miscellaneous Charges	.....	.....	.....	500	44	44	44	.....
Advances made in the year	187	.....	.....	.....	.....	.....	.....	187
Cost of supervision by the Public Works Department, at 10 per cent.	.....	.....	.....	.....	.....	.....	.....	.....
Total	10,479	.....	.....	4,807	2,333	2,333	44	8,190

9. No fresh Plantations have been formed in the year under report. There is a decrease of Rupees 548 and of Rupees 6,266 in the items "Improvement and Maintenance of Topes" and "Establishment for Avenues," etc., respectively. In the former case, the expenditure was gradually lessened as the trees grew larger, and, therefore, required less attention; and in the latter, the whole expenditure incurred on account of Avenues was properly transferred to the District Road Fund.

10. Pound Fund.—The Receipts under this head compared with the last year are exhibited in the annexed Abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on Stray Cattle under Section 12, Act No. III. of 1857	8,978	5,235	1,257	.....
Sale proceeds of Cattle	735	997	262	.....
Recoveries of advances and unadjusted expenditure	.....	.....	.....	.....
Miscellaneous Receipts	.....	.....	.....	.....
Total	4,713	6,232	1,519	.....

11. The cause of increase in the two items as above shown is owing to a large number of cattle having been pounded principally in the talooks of Jummalamadugu, Pulivendala, and Proddatur.

12. The expenditure under this head as compared with 1866-67 is shown in the annexed Abstract Statement:—

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 for Pounds	806	.....	.....	1,000	1,011	1,011	205	.....
Charges for constructing and repairing Pounds	65	.....	.....	800	54	54	.....	11
Miscellaneous Charges	.....	.....	.....	.....	.....	.....	.....	.....
Amount transferred to the District Road Fund	5,000	.....	.....	7,000	4,000	4,000	.....	1,000
Advances made in the year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of supervision by the Public Works Department, at 10 per cent.	.....	.....	.....	.....	.....	.....	.....	.....
Total	5,871	.....	.....	8,800	5,065	5,065	205	1,011

13. The increase of expenditure in the Establishment for Pounds is on account of the increased salaries recently sanctioned to certain Pound-keepers in various talooks with reference to the extent of work required of them. The amount of Surplus Pound Fund as anticipated not having been realized, there is a decrease of Rupees 1,000 under that item.

14. Public Bungalow Fund.—The Receipts under this head compared with 1866-67 is shown in the following Statement:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	469	433	.....	36
Sale proceeds of Furniture	124	42	.....	82
Do. do. of Bungalows	355	.....	.....	355
Grant-in-aid from Government including arrears of former years	1,032	410	.....	622
Recoveries of advances and unadjusted expenditure	.....	.....	.....	.....
Miscellaneous Receipts	8	.....	.....	8
Total	1,988	885	.....	1,103

15. No material difference appears in any of the items of Receipts.

16. The expenditure incurred on account of the Bungalows is shown below in the Abstract Statement:—

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	241	.....	.....	276	251	251	10	.....
Batta to Pensioned Sepoys	140	.....	.....	202	106	106	.....	34
Purchase and repair of Furniture	.....	.....	.....	30	5	5	5	.....
Miscellaneous Charges	22	.....	.....	50	31	31	9	.....
Advances in the current year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of supervision by the Public Works Department, at 10 per cent.	.....	.....	.....	.....	.....	.....	.....	.....
Amount transferred to the Malabar District as per Proceedings of the Board, 29th April 1867, No. 2,619	.....	.....	.....	.....	250	250	250	.....
Total	403	.....	.....	558	643	643	274	34

17. The charges under this head call for no remark.

18. Process Service Fund.—The receipts and charges under this head are so small that no particular remarks seem requisite.

19. I have the honour to inform the Board that I have submitted the above report at the request of the Collector Mr. Molony, who is now suffering from a severe attack of fever.

Exd. T. Cartledge,

No. 243.

Bellary, 12th October 1868.

From H. E. SULLIVAN, Esq.,

Collector of BELLARY.

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I have the honor to report on the operation of the Local Funds in this district, for the year ending 31st March 1868.

2. The subjoined Abstract will show the transactions of the several funds:—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year. By Revenue Department.	Expenditure during the year. By P. W. Department.	Expenditure during the year. 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	8,247 11 6	32,931 9 11	36,179 5 5	4,978 10 4	51,363 11 7	56,337 5 11	... ...
Jungle Conservancy Fund	16,620 1 6	3,952 13 5	20,573 15 2	5,620 6 8	... ...	5,620 6 8	14,953 8 6
Nasul Grass Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund	6,736 3 2	9,398 12 9	16,134 15 11	9,360 1 11	... ...	9,360 1 11	6,774 13 3
Public Bungalow Fund	2,946 3 8	2,431 7 9	5,377 10 5	2,609 5 7	... ...	2,609 5 7	2,768 4 10
Endowment Fund	1,316 10 7	2,576 0 0	3,892 10 7	2,043 15 8	... ...	2,043 15 8	1,848 10 11
Village Service Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department	17 4 0	9 13 6	27 0 6	... ...	... ...	... ...	27 0 6
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total	35,884 1 2	51,300 7 1	86,184 8 3	24,607 8 2	51,363 11 7	75,971 3 9	26,371 5 0
					Deduct deficiency in the District Road Fund		18,158 0 6
District Road Fund balance as per Pine and Minus Memorandum for March 1867	7,127 0 4						8,213 4 6
Difference between the above and that entered in the General report of Local Funds of the Board of Revenue for 1866-67	1,879 4 10						

Vide paragraph 28 of the Proceedings of the Board of Revenue, No. 5,258, dated 20th July 1868.

The following is a Comparative Abstract of the Receipts and Charges under the 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	20,523	32,932	12,409	.....	25,311	56,337	31,026	.....
Jungle Conservancy Fund ...	2,936	3,953	1,017	.....	1,682	5,621	3,939	.....
Pound Fund ...	5,190	9,398	4,208	.....	10,423	9,360	.....	1,063
Public Bungalow Fund	2,146	2,432	286	.....	1,929	2,609	680	.....
Endowment Fund.	2,703	2,576	.....	127	2,037	2,044	7	.....
Process Service Fund	.....	.....	.....	.....	.....	.....	.....	.....
Revenue Department	10	10	.....	.....	.....	.....	.....	.....
Irrigation Cess ...	.....	.....	.....	.....	.....	.....	.....	.....
Total...	33,508	51,301	17,920	127	41,382	75,971	35,652	1,063
Net	.....	.....	17,793	.....	.....	.....	34,589	.....

3. *District Road Fund.*—There is an increase of Rupees 12,409 in the receipts, and of Rupees 31,026 in the charges under this head, as per particulars shown in the subjoined Abstracts:—

Comparative Abstract of the receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents...	8,195	8,844	649	.....
Road Cess	533	8,892	8,359	.....
Surplus Pound Fund	10,000	8,000	.....	2,000
Rent and sale of manure	1,171	812	.....	359
Fish Rent	14	.....	.....	14
Avenue clippings	93	148	55	.....
Contribution in aid of Public Works ...	29	226	197	.....
Recoveries of advances of past year ...	41	.....	.....	41
Recoveries of unadjusted charges in cash ...	180	.....	.....	180
Miscellaneous receipts.				
Sale proceeds of fort stones...	267	6,010	5,743	.....
Total...	20,523	32,932	15,003	2,594
Net ...	.....	.....	12,409	.....

Comparative Abstract of the charges under District Road Fund.

Items.	Expenditure of last year.	Present 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	.....	66,000	21,861	.....	.....	21,861	21,861	.....
Communications ... Repairs	14,881	36,760	24,813	.....	.....	24,813	10,432	.....
Repairs for 1866-67 ...	.....	.....	.....	.....	135	135	135	.....
Do. for 1865-66 ...	.....	.....	.....	.....	122	122	122	.....
Miscellaneous Public Improvement. New Works ...	6,013	.....	.....	6,187	1,787	1,787	.....	4,226
Miscellaneous Public Improvement. Repairs ...	.....	.....	.....	1,000	2,859	2,859	2,859	.....
Petty Establishment ...	95	.....	.....	.....	.....	.....	.....	95
Tools and Plants...	.....	.....	.....	.....	1	1	1	.....
Contingent charges ...	.....	.....	.....	.....	60	60	60	.....
Advance made in the year ...	4,823	.....	.....	.....	.....	.....	.....	4,823
Not accounted for by particulars ...	.....	.....	.....	.....	.....	.....	.....	.....
Cost of supervision by the Public Works Department at ten per cent ...	.....	.....	4,669	.....	.....	4,669	4,669	.....
Total...	25,311	1,02,760	51,344	5,187	4,973	56,317	40,169	9,143
Net...	.....	.....	.....	.....	.....	.....	31,026	.....

Ferry Rents.—The increase in the Ferry rents needs no remark.

Road Cess.—The increase is owing to the collection of assessment at the rate of half an Anna on each Rupee of the Land Revenue, etc., in accordance with Act III. of 1866, which has been introduced in this district from Fusly 1277, having been commenced from January last.

Surplus Road Fund.—The decrease in the amount transferred to this head is attributable to a large expenditure having been incurred under Pound Fund in this year.

Rents and Sale of Manure—Avenue clippings.—The decrease in this head is attributable to the transfer of the Bandy-stand at Bellary to the Municipality. The increase in the item of Avenue clippings needs no explanation.

Miscellaneous receipts.—The increase in this item is attributable to a larger sale of old fort stones in this year than in the last.

4. The balance under "District Road Fund" at the close of the official year 1866-67 was Rupees 7,127-0-4, as per Statement No. 1, submitted with the Local Fund Report for that year, but in the Statement for this year the balance brought forward is in accordance with the instructions contained in paragraph 28 of the Proceedings of the Board of Revenue, No. 5,258, dated 20th July last, and which is the amount entered in their General Report on Local Funds for 1866-67; the difference between these two balances, namely, Rupees 1,879-4-10, has been shown distinctly in the Statement No. 1; the cause of this discrepancy is attributable to the Board having exhibited as expenditure the total amount of the Progress Reports received from the Range Officers, whereas this Office had entered the amounts communicated by the Accountant General, as being the amount expended by the Public Works Department.

5. *District Road Fund Charges—New Works.*—No new roads having been constructed during last year is the cause of the increase in the charges for this year.

Repairs.—The increase on account of repairs under "Communications" is attributable to a large sum having been provided for that purpose, in consequence of the anticipated large income from Road Cess.

Miscellaneous Public Improvements—New Works.—The decrease under this head is owing partly to the payments made to the Municipality at Bellary and Adoni having been debited in the official year under report to "27 Miscellaneous," while in the previous year it was debited to Local Funds, and partly to the expenditure on account of the Avenue Establishment being included under "Repairs" in the current year, under the instructions of the Board of Revenue, as contained in paragraph 13 of their Proceedings, No. 5,258, dated 20th July 1868.

Repairs.—The charges incurred on account of certain improvements made from the sale proceeds of fort stones, etc., and the expenditure on account of Avenue Establishment, are included in this item; there was no expenditure under this head in last year.

Petty Establishment.—The charges on this account were in last year entered separately according to the Progress Reports received from the Range Officers; but in the year under report, such charges are included in the cost of works, as directed in paragraph 14 of the Proceedings of the Board of Revenue, No. 5,258, dated 20th July 1868.

The balance under "District Road Fund" at the end of March last, as per Plus and Minus Memorandum for that month, is Rupees 24,738-2-5, but there is no balance shown in the Statement No. 1 herewith sent; the cause thereof is as follows:—

I. The expenditures incurred by the Public Works Department in the months noted in the margin not having been deducted in the Plus and Minus Memorandum up to the said months, are shown as charges in the Statement No. 1 herewith sent, as directed in paragraph 21 of the Proceedings above alluded to.

	Rs.
January 1868	62 8
February "	10,875
March "	21,949

II. It was anticipated that a sum of Rupees 95,625 would be realised on account of Road Cess up to March last, as estimated in the Supplemental Budget for 1867-68; but though the Act came into force from July 1867, yet no collections were made until January, while it was expected they would be collected from November, and consequently less was realised than was anticipated. The collections made are as per margin, those realised from April on account of Fasly 1277 are credited in the accounts for the official year 1868-69.

	Rs.
January	800
February	800
March	3,300
April	16,254
May	13,696
June	9,071
July	6,899
August	8,626

The following Memorandum contains particulars of the balance according to the Plus and Minus Memorandum:—

	Rs. A. P.	Rs. A. P.
Balance of District Road Fund, as per Plus and Minus Memorandum for March 1867		7,127 0 4
Receipts from April 1867 to March 1868		32,931 9 11
Total		40,058 10 3
Deduct—		
Amount as per communications received from the Accountant General as the charges incurred by the Department Public Works	*10,346 13 6	
Charges incurred by the Revenue Department	4,973 10 4	
	15,320 7 10	
Balance		24,738 2 5

Month in which the charges were incurred by the Public Works Department.	Rs. A. P.	Month in which the same was deducted in the Plus and Minus Memorandum.	Amount to be deducted. Rs. A. P.
December 1866	388 2 2		
January 1867	416 11 8	May 1867	1,388 0 8
February "	583 2 10		
March "		July "	670 15 2
April "	366 2 0		
May "	420 2 4	August "	786 4 4
June "		September "	412 3 10
July "	449 13 10		
August "	476 5 11	November "	926 3 9
September "		December "	926 1 3
October "		January 1868	1,405 14 1
November "		February "	1,487 2 0
December "		March "	1,542 0 5
		Total	9,544 13 6
Amount deducted in the Plus and Minus Memorandum for August 1867, as per Accountant General's letter, No. 2,414, dated 1st August 1867, on account of supervision of Public Works Department for the year 1866-67			802 0 0
			10,346 13 6

For information in regard to the item Rupees 4,822, shown in the Comparative Abstract of charges as "not accounted for by particulars," see Proceedings of the Madras Government, dated 26th August last, No. 2,258.

Regarding the sums of Rupees 212-12-8, shown as unadjusted balance, and Rupees 55, a advance in the Board's General Report on Local Funds for 1866-67, see letter from this Office No. 239, dated 7th instant.

Comparative Statement of the Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	1,821	1,802	.....	19
Rent of Jungles	.....	.....	.....	.....
Sale of trees	771	1,256	485	.....
Fees from Charcoal burners	339	609	270	.....
Recoveries of advances and unadjusted charges.	.....	260	260	.....
Miscellaneous Receipts.				
Pay of Watchmen which was charged in the accounts and subsequently refunded in consequence of the absence of the parties	15	.....	.....	5
Sale proceeds of firewood removed without a Pass	.....	26	26	.....
Total	2,936	3,953	1,041	24
Net	.....	.....	1,017	.....

Comparative Statement of 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 plantation and topes	340	.....	.....	5,000	3,188	3,188	2,848	.....
Improvement and maintenance of do.	1,164	.....	.....	700	2,359	2,359	1,195	.....
Commission for the collections	178	.....	.....	300	74	74	.....	104
Total	1,682	.....	.....	6,000	5,621	5,621	4,043	104
Net	.....	.....	.....	.....	.....	.....	3,939	.....

Receipts.—The increase under these heads is attributable partly to the amount entered in the collection for last year comprising the collections for eleven months only, while in this year it is for twelve months, and partly to a larger number of dead trees having been sold in this year.

Sale of trees and fees from Charcoal burners.

Charges.—The increase under this head is attributable to some new topes having been planted in the year under report, and also to the construction of some wells. The charges also include the payments made to watchmen employed for a short time to tend the trees in the Military Cantonment under the sanction of the Board of Revenue, as contained in their Proceedings, No. 3,994, dated 28th June 1867.

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	3,029	4,186	1,157	.....
Sale proceeds of do.	2,161	5,191	3,030	.....
Recoveries of advances, etc.	.....	21	21	.....
Miscellaneous receipts	.....	.....	.....	.....
	5,190	9,398	4,208	.....

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	97	.....	...	96	96	96	...	1
Charges for constructing and repairing pounds	100	.....	...	100	880	880	774	...
Amount transferred to District Road Fund	10,000	.....	...	8,000	8,000	8,000	...	2,000
Miscellaneous charges.								
Amount refunded to owners of cattle	85	.....	...	.....	265	265	180	...
Amount paid to the Officer Commanding Ceded Districts	135	.....	...	700	15	15	...	120
Pay of servants employed in certain Pounds	...	.....	...	.....	104	104	104	...
Total	10,423	.....	...	8,896	9,360	9,360	1,058	2,121
Net	...	.....	...	.....	...	.....	...	1,063

The increase under "Pound Fund" is attributable to a larger number of cattle having been impounded and sold in this year than in the last. The decrease in the amount of transfer is owing to funds having been reserved for constructing new pounds, and the increase in the charges is attributable to several new pounds having been built in the year under report.

BUNGALOW FUND.

Comparative Abstract of receipts under Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	1,265	1,548	283	.....
Sale proceeds of furniture	24	2	.....	22
Grant-in-aid from Government	857	857	.....	.....
Miscellaneous Receipts.				
Value recovered on account of broken crockery	.....	20	20	.....
Sale proceeds of clippings of the hedge around the travellers' Bungalows	.....	5	5	.....
Total	2,146	2,432	308	22
Net	.....	.....	.....	286

Comparative Abstract of charges under Bungalow 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	1,270	.....	...	1,000	996	996	...	274
Batta to Pensioned Sepoys ...	645	.....	...	673	633	633	88	...
Purchase and repair of furniture	114	.....	...	250	687	687	573	...
Miscellaneous charges.								
Municipal Tax on Travellers' Bungalow	...	.....	...	.....	19	19	19	...
Charges incurred in trimming the hedge around the Traveller's Bungalow	...	.....	...	100	24	24	24	...
Amount transferred to Malabar District	...	.....	...	.....	250	250	250	...
Total...	1,929	.....	...	2,023	2,609	2,609	954	274
Net...	...	.....	...	.....	...	...	680	...

Bungalow Fund.—The decrease under "Establishment" is attributable to the charges of last year, including the payment of Rupees 2 extra to each servant, on account of the famine prevailing then.

Purchase and repairs of Furniture.—The increase under this head is attributable to new furniture having been furnished to some of the bungalows, as per sanction of the Board of Revenue contained in their Proceedings, Nos. 3,981 and 927, dated 11th June 1866 and 7th February 1868.

ENDOWMENT FUND.

Comparative Abstract of receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government	2,576	2,576	.....	.....
Miscellaneous receipts	127	.....	.....	127
Total...	2,703	2,576	.....	127

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	662	.....	...	.....	467	467	...	195
Cost of feeding indigent persons	1,353	.....	...					
Miscellaneous charges.				2,045	1,310	1,310	—	43
Oil, brooms, etc., ...	22	.....	...	.....	42	42	20	...
Sale proceeds of a chuttrum transferred to Public Works Department, as per Accountant General's letter, No. 1,800, dated 2nd July 1867	...	.....	...	.....	61	61	61	...
Charges incurred in clearing the well in the Munro's Chuttrum at Ootty	...	.....	...	.....	164	164	164	
Total...	2,037	.....	...	2,045	2,044	2,044	245	238
Net...	...	.....	...	.....	...	...	7	...

Although there is a decrease in the Establishment which is attributable to the reduction made under the instructions contained in the Proceedings of the Madras Government, No. 1,601, dated 18th July 1867, yet there is a net increase in the total expenditure by 7 Rupees, which is attributable to certain improvements having been made to Munro's Choultry at Ootty.

Encl. F. R. Bantleman.

KURNOOL, 14th September 1868.

No. 325.

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 the usual Report on Local Funds for 1867-68, with explanatory Statements according to the new forms.

2. As required in Board's Proceedings, dated 20th July last, No. 5,258, two abstracts, showing the transactions of the several funds during the year, are given below:—

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.	Expenditure during the year. By Public Works Department.	Expenditure during the year. 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 ...	17,778 11 6	64,668 0 3	82,446 11 9	8,264 11 6	14,751 15 3	23,016 10 11	59,430 0 10
Jungle Conservancy Fund ...	4,450 6 10	8,945 13 5	8,396 4 3	1,156 6 3	....	1,156 6 3	7,239 14 0
Nanul Grass Fund ...	....	....	....	....	....	....	....
Pound Fund...	4,190 8 7	8,942 15 10	13,133 3 5	568 9 4	....	568 9 4	12,564 10 1
Public Bungalow Fund ...	141 0 1	417 15 0	558 15 1	367 2 0	....	367 2 0	191 13 1
Endowment Fund ...	3 6 0	360 0 0	363 6 0	358 0 0	....	358 0 0	5 6 0
Village Service Fund ...	3,30,817 13 0	2,17,890 15 9	5,48,708 12 9	1,89,674 10 10	....	1,89,674 10 10	3,59,034 1 11
Process Service Fund in the Revenue Department.	0 14 0	43 12 1	44 10 1	....	....	....	44 10 1
Irrigation Cess	....	....	....	....	....	....	....
Total...	3,57,382 7 0	2,96,269 8 4	6,53,651 15 6	2,00,389 8 1	14,751 15 3	2,15,141 7 4	4,38,510 8 0

No. 2.

Comparative Abstract of Receipts and Charges under several funds.

Funds.	Receipts. Last year.	Receipts. Current year.	Receipts. Increase.	Receipts. Decrease.	Charges. Last year.	Charges. Current year.	Charges. Increase.	Charges. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund.	24,981	64,668	39,687	...	9,640	23,017	13,377	...
Jungle Conservancy Fund.	2,693	3,946	1,253	...	3,201	1,156	.....	2,045
Nanul Grass Fund ...	.....	.....	.....	...	.....	.....	.....	...
Pound Fund...	5,761	8,943	3,182	...	4,228	569	.....	3,659
Public Bungalow Fund.	824	418	94	...	350	367	17	...
Endowment Fund ...	330	360	30	...	328	358	30	...
Village Service Fund.	2,24,988	2,17,891	.....	7,097	1,66,571	1,89,675	23,104	...
Process Service Fund in the Revenue Department.	1	44	43	...	.....	... ...	.....	...
Irrigation Cess... ...	.....	.....	.....	...	.....	.....	.....	...
Total...	2,59,078	2,96,270	44,289	7,097	1,84,318	2,15,142	36,528	5,704

3 As a general remark it may be stated here that, with the exception of the District Road and Endowment Funds, the balance at the close of the year, as shown above against each fund, tallies exactly with that given in the Plus and Minus Memorandum furnished to the Accountant General for March 1868. The difference in the case of the Road Fund, as the Board are aware, cannot be accounted for. That in regard to Endowment Fund will be explained elsewhere, when noticing that fund.

4. *District Road Fund.*—The following abstracts show in detail the Receipts and Charges under this head, as compared with the preceding year.

Comparative Abstract of the Receipts, etc., under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents...	46	31	.....	15
Tolls on roads and bridges	.....	.....	.....	.....
Road Cess from ryots	20,893	64,598	43,705	.....
Surplus Pound Fund	4,000	.....	.....	4,000
Grass Rent	.....	... ...	.....	.....
Rents and sale of reeds	.....	.....	.....	.....
Sale of manure	.....	.....	.....	.....
Fish Rent	.....	.....	.....	.....
Avenue clippings	.....	... ...	.....	.....
Miscellaneous	42	23 16	23	 26
Total...	24,981	64,668	43,728	4,041

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.	7,400	69,500	7,800	3,750	3,750	11,550	4,150	...
	Repairs ...	2,220	4,820	4,736	1,713	563	5,299	3,079	...
Miscellaneous Improvements.	New Works.	...	770	875	1,200	1,200	2,075	2,075	...
	Repairs ...	20	.....	.....	3,000	864	864	844	...
Petty Establishment... ...		...	.....	.....	.....	.....	...	...	...
Tools and Plant... ...		...	.....	.....	.....	.....	...	...	...
Contingent charges		...	.....	.....	.....	520	520	520	...
Advances made in the year.		...	.....	.....	.....	1,368	1,368	1,368	...
Cost of supervision by Public Works Department at ten per cent.		...	.....	1,341	.....	.....	1,341	1,341	...
Total...		9,640	75,090	14,752	9,663	8,265	23,017	13,377	...

5. The chief item which forms the fund is the Road Cess levied on lands. As the Board are aware, it is fixed for the Fusly year, and the collections cannot, therefore, be fairly compared with the demand.

6. The demand for Fusly 1277 amounts to Rupees 88,096-6-11, which is made up of two items, *viz.*, Rupees 42,256-15-3 on ryotwary lands, and Rupees 45,839-7-8 on Inams. Of this amount, Rupees 47,568 was collected before the end of the official year, which, added to the collections made on account of the former Fusly, raises the total receipts of the year to Rupees 64,668, as shown above. This amount exceeds the revenue of the previous year by Rupees 39,687. The increase is due to the operation of the Road Cess Act, which was in force only for three months in the preceding year.

7. The decrease in the next item of "Surplus Pound Fund" is the result of an omission in the previous year's report to name the sum to be transferred, which it appeared from the Board's Proceedings, dated 3rd April 1868, No. 2,457, was necessary before any transfer of funds could be made.

8. The net amount available for expenditure, including the balance of the past year, was Rupees 82,447. But it is to be regretted that the sum actually spent was only Rupees 23,016-10-11, or 27 per cent. of the amount available. Of this sum, Rupees 14,751-15-3 were expended by the Public Works Department, including the cost of superintendence, being only 19 per cent. on the amount allotted in the Budget for expenditure by that department.

9. Several important new works were provided for in the Budget, but owing to the want of estimates and plans, they have had to be postponed. A few small village roads only below the Irrigation Company's Canal, have been taken in hand, and are nearly completed.

10. As, however, a separate establishment has since been provided for Local Fund Roads, and plans and estimates sent in, I trust they will now be pushed on with more vigor than has hitherto been the case.

11. The sum placed at the disposal of the Revenue Department was spent on clearing the jungles on the Nandikanama Ghaut, and repairing the road from Pyapally to Jonnagiri, and planting and maintaining road avenues, as particularised in Statement No. 2.

12. A sum of Rupees 150-6-1 was paid to the Kurnool Municipality, being the cess collected on lands within its limits, and for want of a particular head for it, has been included in contingent charges.

13. *Jungle Conservancy Fund.*—The following abstracts show the details of Receipts and Charges, in comparison with the transactions of the previous year.

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	1,189	3,011	1,822	.....
Rent of jungles	.....	.....	.....	.....
Sale of trees	1,504	927	.....	577
Fees from charcoal burners	.....	8	8	.....
Recoveries of advances and unadjusted charges.	.....	.....	.....	.....
Miscellaneous receipts, as shown in the column of remarks	.....	.....	.....	.....
Total ...	2,693	3,946	1,830	577

Comparative abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Department Public Works. Allotment as finally sanctioned.	By Department Public Works. 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 ...	1,980	...	...	6,500	278	278	...	1,702
Improvement and maintenance of do.	...	...	...	...	...	...	...	...
Commission for the collections	...	...	...	...	...	...	...	...
Establishment for avenues	1,221	...	...	...	722	722	...	499
Miscellaneous charges ...	...	...	...	...	156	156	156	...
Advances made in the year	...	...	...	...	...	...	...	...
Cost of supervision by Department Public Works at ten per cent..	...	...	...	...	...	...	...	...
Total ...	3,201	...	...	6,500	1,156	1,156	156	2,201

14. It will be seen from the first abstract that there was an increase of Rupees 1,822 in the amount of tax on fuel, etc., and a decrease of Rupees 577 in sale of trees. The net increase was Rupees 1,253, including fees on charcoal. The item "Sale of trees" consists mainly of the sale proceeds of smuggled wood confiscated. The decrease in this item, therefore, with an increase in

the tax levied on licenses, shows that the main cause of the net increase was due to the more rigid enforcement of the jungle and conservancy rules, and the clearer knowledge of them entertained by the people.

15. The sum realised during the year, added to the balance at the beginning of the year, raised the amount available to Rupees 8,396. Of this, Rupees 1,156 were spent during the year. Rupees 505-14-0 were paid towards the completion of the well and plantation at Nandial, on which Rupees 685-4-0 were laid out in the former year. The charges on account of establishment were chiefly incurred for the watering of nurseries, and show a decrease in consequence of the maintenance of road avenues being charged this year to the Road Fund, instead of Jungle Conservancy, to which it was formerly debited. The abandonment of firewood plantation near Kurnool, under Board's Orders, dated 8th July 1867, No. 4,263, also contributed in some measure towards causing that decrease.

16. As directed in the above Proceedings the firewood plantation was put up to auction, but as there was no bid, and I could get no one to purchase it, I was obliged to hand it over to the owner of the Inam on which it was raised free of all charge.

17. I have lately opened nurseries in every one of the talooks, and hope to report better results next year.

18. *Pound Fund.*—The year commenced with a balance in hand of Rupees 4,190-0-9, and the receipts during the year amounted to Rupees 8,943, making a total of Rupees 13,133. Of this Rupees 569, was expended chiefly in the construction and repair of pounds; and salaries of Pound-keepers. Rupees 225 were also paid to the Municipality of Kurnool, being the surplus receipts from the pounds in the Town of Kurnool, Government Order, dated 2nd December 1867, No. 1,965. The details of receipts and charges are given below:—

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.	5,761	8,942	3,181	...
Sale proceeds of do. do.	...	...	...	...
Recoveries of advances, and unadjusted expenditure ...	...	1	1	...
Miscellaneous Receipts, as shown in the column of remarks.	...	...	...	...
Total... ...	5,761	8,943	3,182	...

Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Department Public Works. Allotment as finally sanctioned.	By 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.
Establishment for pounds... ...	95	...	...	10,080	205	205	110	...
Charges for constructing and repairing pounds	133	...	...	...	137	137	4	...
Miscellaneous charges	...	...	...	...	227	227	227	...
Amount transferred to District Road Fund	4,000	...	...	...	...	...	...	4,000
Cost of supervision by Department Public Works at ten per cent...	...	...	...	...	...	...	...	...
Total	4,228	...	...	10,080	569	569	341	4,000

19. The increase in the receipts is due to ordinary fluctuations, and no particular cause can be assigned to it. The non-transference of surplus receipts to Road Fund as stated above is the cause of decrease in charges. Out of the present balance, however, I propose to transfer Rupees 10,000 in the current year.

20. *Public Bungalow Fund.*—The receipts and charges compared with the former year stood as follows:—

Comparative Abstract of Receipt under Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	324	338	14	...
Sale proceeds of furniture	...	...	...	...
Do. of Bungalows	...	...	...	...
Grant-in-aid from Government	...	80	80	...
Recoveries of advances and unadjusted expenditure ...	...	...	...	...
Miscellaneous receipts shown in the column of remarks	...	...	...	...
Total ...	324	418	94	...

Comparative Abstract of charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Department Public Works. Allotment as finally sanctioned.	By Department Public Works. Actual Expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
Pay of establishment, etc, ...	350	...	...	428	367	367	17	...

21. The increase in the receipts is only nominal, and was due to the omission of Government grant of Rupees 80 in the accounts of the previous year. This sum has since been credited, and will appear in the Accounts of 1868-69.

22. The sum spent was slightly in excess of the past year's expenditure owing to the payment of the Municipal-tax for the Bungalow in Kurnool. During the year under report bungalows have all been supplied with new furniture at a cost of Rupees 410. But this district not being able to bear the charge, necessary funds were transferred from Bellary, under Board's Orders, dated 1st July 1868, No. 4,852.

23. *Endowment Fund.*—Subjoined is the Abstract of Receipts and Charges:—

Comparative Abstract of Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Receipts	330	360	30	...

Comparative Abstract of Charges under Endowment 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.
Cost of feeding indigent persons...	328	...	...	361	358	358	30	...

The balance at the beginning of the year was Rupees 3-6-0 and not Rupees 14-3-6, as shown in the Board's General Report for 1866-67. The difference of Rupees 10-13-6 between the two accounts was explained in my letter, dated 16th May 1867, No. 126, in which I showed that that amount had been spent in relieving the poor. The actual balance, therefore, was Rupees 3-6-0, as brought forward in the present accounts. This balance added to the income of the year amounted to Rupees 363-6-0, of which Rupees 358 were spent in feeding indigent persons, 10,920 in number, leaving a balance at the close of the year of Rupees 5-6-0. Of this Rupees 4 were erroneously credited to Land Revenue Miscellaneous in May 1867, and the sanction of the Board is requested for its repayment.

24. *Village Service Fund.*—The settled demand for Fusly 1277 was Rupees 2,22,128-11-8, of which Rs. 1,92,810-8-9 were due on enfranchised sequestered Police Inams, and the remainder Rupees 30,318-2-11 on ryot wary lands. The latter sum was five per cent. the Fee Cess, included in the revised rates of assessment introduced by the Settlement Department.

25. Of the whole demand Rupees 1,70,765-3-6 were collected before the end of the official year, which added to the collection on account of the former Fuslies, raised the total income of the year to Rupees 2,17,890-15-9 as particularised in the comparative abstract given below:—

Comparative Abstract of Receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs...	...	...	...	...
Fee Cess under Act IV. of 1865	9,373	32,057	22,684	29,781
Revenue of enfranchised Inams	2,15,615	1,85,834	...	...
Miscellaneous recipts	...	...	...	...
Total	2,24,988	2,17,891	22,684	29,781

Comparative Abstract of Charges under Village Service 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.
Payment to village officers	1,66,571	...	...	...	1,89,675	1,89,675	23,104	...

25. There was a small decrease in the amount of receipts. This, however, was more made up by increased collections in the beginning of the present year. The excess in expenditure is only nominal, and was attributable to the previous year comprising eleven months only.

26. The balance in favor of the Fund at the close of the year was Rupees 3,59,034. I am as yet unable to make any definite proposals for the appropriation of this balance. The village police, the formation of which was noticed in my last report, and which will have to be paid out of this Fund is not yet fully organised, and until that is completed, the consideration of this question must be postponed. I have corresponded with the Inspector General of Police on the subject, and as soon as I get the return for Cumbum and Markapur, from Mr. Sharp, Head Assistant Collector, I shall be enabled to send my final report to the Police authorities.

27. At the close of the official year, a sum of Rupees 6,812-8-4, was still uncollected from the Ryots on account of former Fuslies, of this, Rupees 6,076-9-1 are irrecoverable, and appertains to the following years:—

	Rs.	A.	P.
Fuslies 1270...	32	3	5
,, 1271...	32	3	5
,, 1272...	2,317	6	8
,, 1273...	2,496	4	4
,, 1274...	660	4	5
,, 1275...	428	9	7
,, 1276...	109	9	3
	6,076	9	1

This amount is due upon lands already sold for arrears, and cannot be recovered, I beg to recommend that it may be written off to Profit and Loss.

Enclosure No. 1.

Enclosure A. in Statement No. 3 of the Local Fund Accounts of Kurnool District for 1867-68.

Memorandum.

1. *District Road Fund.*—The items comprised in this are Road; Cess Rupees 88,096-6-11; Ferry rents, Rs. 31; Avenue clippings Rupees 23-0-0. Road Cess receipts were realised, Rupees 42,256-15-3 on Ryotwary lands, and Rupees 45,839-7-8 on Inam lands. This amount exceeds the collections of the previous year by Rupees 39,687. The excess is attributable to the operation of the Road Cess Act. The cess is fixed for the Fusly year, and the exact balance outstanding at the end of the official year cannot, therefore, be determined, as the settlement was not finished by that time. The amount of arrears at the close of the Fusly, however, amount to Rupees 6,351-10-0. The cess is levied at three and one-eighth per cent. on all lands not settled by the Settlement Department, and is brought to account from time to time as it is collected. On lands settled, the assessment includes two per cent. on account of this fund. That sum is, therefore, transferred to this fund from the gross collections of each village. The remainder one and one-eighth per cent. is collected and credited from time to time, as the cess on the lands not settled. The item, Ferry Rents is sold by auction. It is across the Tungabudra river, and the boats are baskets covered with leather. A grant of Rupees 63 was made from this fund towards the repair or construction of a village road between Dhone and the Travellers' Bungalow. The work was taken up in March last, and only the earth work was done before the end of the year. It has since been finished.

2. *Jungle Conservancy Fund.*—The receipts under this Fund amount to Rupees 3,946 against Rupees 2,693 in previous year, making an increase of Rupees 1,253. This increase is due to the more rigid enforcement of the Jungle Conservancy Rules. This fund is chiefly realised by fees on firewood and sale proceeds of smuggled wood.

3. *Pound Fund.*—Rupees 8,943 have been collected against Rupees 5,761 in last year, and the increase Rupees 3,182 is not owing to any particular cause, but is only an ordinary fluctuation. This income is derived from fines collected under the Cattle Trespass Act, and sale proceeds of stray cattle.

4. *Public Bungalow Fund.*—Rupees 418 have been collected against Rupees 324 in the preceding year, the difference is owing to the omission of the Government grant of Rupees 80 in the last year's accounts.

5. *Endowment Fund.*—Rupees 360 have been received this year against Rupees 330 in previous year; the difference is owing to the last year's account comprising only eleven months.

6. *Village Service Fund.*—Rupees 2,17,891 were collected against Rupees 2,24,988 in ast year, showing a small decrease of Rupees 7,097.

7. *Process Service Fund.*—Rupees 44 were collected against one Rupee in the previous year.

Exd. F. R. Bantleman.

39

No. 355.

SUDAPET, 27th October 1868.

From G. THORNHILL, Esq.,

Acting Collector of MADRAS.

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honor to report on the operation of the Local Fund in this district, for the official year ending 31st March 1868, together with the requisite number of Statements of receipts and disbursements.

2. The subjoined are the Abstract Statements of the transactions of the several Funds and of their Receipts and Charges of two years, as compared with each other.

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

Funds.	Balance brought for-ward.	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	7,894 6 8	54,752 9 0	62,646 9 8	6,776 0 0	41,113 5 11	46,889 13 11	— — —
Jungle Conservancy Fund	4,746 11 9	1,966 2 4	6,713 14 1	1,111 2 11	— — —	1,111 2 11	5,601 11 2
Naval Grass Fund	— — —	65 0 0	65 0 0	— — —	— — —	— — —	65 0 0
Pound Fund	1,671 8 1	6,903 1 10	8,574 4 11	6,319 11 6	— — —	6,319 11 6	1,254 9 5
Public Bungalow Fund	1,079 2 1	716 12 0	1,795 14 1	440 15 0	— — —	440 15 0	1,354 14 1
Endowment Fund	117 14 0	143 5 3	261 3 11	69 0 0	— — —	69 0 0	192 3 11
Village Service Fund	896 13 5	12,813 9 4	13,709 6 9	11,821 7 8	— — —	11,821 7 8	1,887 14 4
Process Service Fund in the Revenue Department	7,165 7 8	5,210 8 11	12,375 12 7	5,072 10 10	— —	5,072 10 10	7,253 9 4
Irrigation Cess	— — —	— — —	— — —	— — —	— — —	— — —	— — —
Cochrane's and Sadras Canal Fund	60,561 8 9	46,170 13 10	1,06,679 15 7	2,654 14 8	54,170 13 9	56,825 13 5	49,854 2 2
Total	84,972 0 5	1,06,263 7 11	1,89,906 14 1	34,238 4 8	55,284 8 8	89,530 8 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	8,883	34,753	25,870	.....	8,617	45,890	37,273	...
Jungle Conservancy Fund ...	11,799	1,966	.....	9,833	10,509	1,111	...	9,398
Nanul Grass Fund	.....	45	45	.....	...	...	...	...
Pound Fund.....	4,732	4,903	171	.....	5,445	5,240	...	205
Public Bungalow Fund	723	717	.....	6	526	541	15	...
Endowment Fund	37	143	106	.....	63	69	6	...
Village Service Fund.....	2,399	12,312	9,913	.....	1,783	11,821	10,038	...
Process Service Fund in the Revenue Department	7,136	5,210	.....	1,926	3,238	5,023	1,785	...
Irrigation Cess	.....	.....	.....	.....	...	...	...	...
Cochrane's and Sadras Canal Fund	43,919	46,179	2,260	.....	25,098	26,826	1,728	...
Total...	79,628	1,06,228	38,365	11,765	55,279	96,521	50,845	9,603

DISTRICT ROAD FUND.

Comparative Abstract of the Receipts under District Road Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents.....	15	29	14	.....
Road Cess	2,733	30,242	27,509	.....
Surplus Pound Fund	3,000	2,000	.....	1,000
Fish Rents	1,578	874	.....	704
Avenue clippings	107	87	.....	20
Interest on Government Promissory Notes	1,240	1,240	.....	.....
Sale of manure	14	6	.....	8
Sale proceeds of old Tanna buildings at Chingleput, Nattam, and Meyur	153	.....	.....	153
As per Memorandum from the Accountant General	43	65	22	.....
Rent of trees on roads	.....	10	10	.....
Contribution for removing Prickly Pear	.....	200	200	.....
Total...	8,883	34,753	27,755	1,885
Net Increase...	.....	.....	25,870	.....

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 ...	316	.....	35,298	.....	3,150	38,448	38,132	.....
Communications ... Repairs.....	4,949	.....	4,745	.....	.....	4,745	.....	204
Miscellaneous Public Improvements New Works ...	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous Public Improvements Repairs.....	2,892	.....	159	.....	1,609	1,768	.....	1,124
Petty establishment.....	2	.....	375	.....	.....	375	373	.....
Contingent charges	17	.....	.....	.....	17	17	.....	.....
Cost of supervision by the Public Works Department at ten per cent.	440	.....	537	.....	.....	537	97	.....
Total...	8,616	.....	41,114	.....	4,776	45,890	38,602	1,328
Net Increase...	.....	.....	.....	.....	.....	.....	37,274	.....

3. The Board will observe from the Statements that the receipts of the year are by Rupees 25,870 more than that of the previous year, which is owing to the Road Cess Act having come into operation during the year under review, and that the charges also exceed those of the preceding year by Rupees 37,274 being the outlay on several new roads.

JUNGLE CONSERVANCY 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	1,007	985	.....	22
Rent of jungles	.....	.....	.....	.....
Sale of trees	368	845	477	.....
Fees from charcoal burners	7	71	64	.....
Rent of palmyra trees	20	65	45	.....
Rent of trees	87	.....	.....	87
Rent of Sreeharicottah jungle of the Nellore District	10,300	.....	.....	10,300
As per Memorandum from the Accountant General	10	.....	.....	10
Total...	11,799	1,966	586	10,419
Net Decrease...	.....	.....	.....	9,833

Comparative Abstract of the Charges under Jungle Conservancy 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.
For watering the trees on the bank of the Mylapore tank.	69	.....	.....	.....	72	72	3	.....
For watering the trees at Roshumbog and Homes' gardens	86	.....	.....	.....	101	101	15	.....
Pay of Sepoys for watching the jungle in the village of Alamady, Ponneri Talook	34	.....	.....	.....	104	104	70	.....
Cost of bamboos	10	.....	.....	.....	.....	.....	.....	10
Coolies for cutting and building the above	5	.....	.....	.....	.....	.....	.....	5
Sundry items	5	.....	.....	.....	.....	.....	.....	5
Rent of Streeharicottah jungle remitted to the Collector of Nellore	10,300	.....	.....	.....	.....	.....	.....	10,300
Coolies for watering and planting trees at the Madras Salt Cotaur, etc.	.....	.....	.....	.....	575	575	573	.....
For removing the mud and repairing the well at Homes' garden	.....	.....	.....	.....	75	75	75	.....
Compensation for the palmyra trees of certain villages in Conjeveram Talook	.....	.....	.....	.....	52	52	52	.....
Pay of gardeners and toty at Homes' garden	.....	.....	.....	.....	132	132	132	.....
Total...	10,509	.....	.....	.....	1,111	1,111	922	10,320
Net Decrease...	.....	.....	.....	.....	.....	.....	.....	9,398

4. The receipts and charges under this head are less than those of the previous year by Rupees 9,833 and 9,398, respectively, the rent of Streehariccottah jungles not having been paid into this treasury, and credited to this fund as was the case last year.

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.
Receipts as per Memorandum from the Accountant General, dated 13th November 1867, No. 4,393, 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				Total expenditure	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
.....	.....	.....	.....	.....	.....	.....	.....	.....

5. This head 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.
Fines levied on stray cattle, under Section 12, Act III. of 1857	4,490	4,594	104	.....
Sale proceeds of do. under do. do.	241	309	68	.....
Sundry items	1	.....	.....	1
Total...	4,732	4,903	172	1
Net Increase...	.....	.....	171	.....

No. 4.—*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 for pounds	2,306	.....	.....	.....	2,975	2,975	669	.....
Charges for constructing and repairing pounds	109	.....	.....	.....	194	194	85	.....
Contingencies	18	.....	.....	.....	27	27	9	.....
Refund of cattle fines	12	.....	.....	.....	44	44	32	.....
Amount transferred to the District Road Fund	3,000	.....	.....	.....	2,000	2,000	.....	1,000
Total...	5,445	.....	.....	.....	5,240	5,240	795	1,000
Net Decrease...	.....	.....	.....	.....	.....	.....	.....	205

6. This item also needs no remark.

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	299	291	.....	8
Sale proceeds of furniture	.....	2	2	.....
Grant-in-aid from Government	424	424	.....	.....
Total	723	717	2	8
Net Decrease	.....	.....	.....	6

No. 4.—*Comparative Abstract of the 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 as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	280	...	...	...	306	306	26	...
Batta to pensioned Sepoys ...	237	...	...	...	235	235	...	2
Purchase and repair of furniture	...	...	...	...	...	...	...	...
Miscellaneous charges	9	..	...	...	...	...	...	9
Total... ...	526	...	...	...	541	...	26	11
Net Increase...	....	...	...	...	...	541	15	...

7. I have no remarks to offer in respect of this fund.

ENDOWMENT FUND.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government	...	...	...	...
Revenue derived from Inams, etc	37	143	106	...
Miscellaneous Receipts	...	...	...	...
Total	37	143	106	...

No. 4.—*Comparative Abstract of the 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 as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	63	...	...	...	69	69	6	...
Cost of feeding indigent persons.	...	...	...	...	...	...	...	...
Miscellaneous charges	...	...	...	...	...	...	...	...
Total... ...	63	...	...	...	69	69	6	...

8. No remarks necessary under this head.

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...	2,399	12,312	9,913	...
Fee Cess under Act IV. of 1865	...	...	...	...
Total	2,399	12,312	9,913	...

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

Items.	Expenditure of last year.	Current year's expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers ...	1,783	...	...	...	11,821	1,1821	10,038	...

9. The receipts under this head are by Rupees 9,913 more than those of the preceding year. This is owing to the deductions made from the gross Beris of the villages, more especially of those transferred to this district from North and South Arcot Districts having been credited to this fund, as per Board's Circular Memorandum, No. 787, of the 14th August 1866, and hence also there was a corresponding increase in the expenditure.

PROCESS SERVICE FUND, REVENUE DEPARTMENT.

No. 3.—*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	7,136	5,210	...	1,926

No. 4.—*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 ...	3,238	...	...	...	5,023	5,023	1,785	.....

10. The decrease in the receipts for this year is due to large remissions that had to be made to ryots on account of the adverse season, and the increase in the charges is attributable to the arrears due to Process Servers and Ameens, etc., for the previous year, having been paid during the year.

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	42,819	45,917	3,098	.....
Miscellaneous Receipts	.....	.....	.....	.....
Refund of expenditure as per Memorandum from the Accountant General	1,100	262	.....	838
Total...	43,919	46,179	3,098	838
Net Increase...	.....	.....	2,260	.....

No. 4.—*Comparative Abstract of the Charges under Cochrane's and Sadras Canal 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.
Construction and repair of Canals	20,856	.....	24,171	.....	.....	24,171	3,315	...
Establishment	4,242	.....	...	... ...	2,626	2,626	...	1,616
Miscellaneous charges. ...	.....	.....	...	.....	29	29	29	...
Total...	25,098	.....	24,171	.....	2,655	26,826	3,344	1,616
Net Increase...	.....	.....	...	.....	.....	...	1,728	...

11. The decrease in the charges is owing to a sum of Rupees 2,265, which was paid for establishment for 1865-66 from Public Works Department, having been deducted during the last year from the Canal Funds in the Plus and Minus Memorandum, as per Accountant General's letter, dated 30th October 1866, No. 3,713.

Exd. F. R. Bantleman.

CHITTOOR, 3rd November 1868.

No. 376.

From G. VANSAGNEW, Esq.,
Acting Collector of NORTH ARCOT.

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

I HAVE the honor to report on the Local Fund operations during the official year 1867-68, 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, illustrative of the transactions of the several funds.

2. RECEIPTS AND CHARGES.—The following abstract shows the Receipts and Charges of the several Funds.

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.	Rs. A. P.
District Road Fund ...	27,815 5 9	65,553 14 0	28,950 13 4	50,010 13 0	76,961 10 4	16,407 9 5
Jungle Conservancy Fund ...	....	23,292 10 1	20,031 3 11	....	20,031 3 11	3,261 6 2
Nanul Grass Fund	....	....	....	....	....	....
Pound Fund	3,832 5 0	7,022 1 0	3,165 11 3	....	3,165 11 3	7,688 10 9
Public Bungalow Fund ...	3,397 13 0	696 8 0	1,663 4 0	....	1,663 4 0	2,431 1 0
Endowment Fund	10,495 12 4	11,912 11 10	12,273 9 2	....	12,273 9 2	10,134 15 0
Village Service Fund ...	2,093 6 6	....	....	....	....	2,093 6 6
Process Service Fund in the Revenue Department.	4,863 5 2	13,118 15 11	11,065 6 2	....	11,065 6 2	6,916 14 11
Irrigation Cess	....	....	....	....	....	....
Total...	52,497 15 9	1,21,596 12 10	75,149 15 10	50,010 13 0	1,25,160 12 10	48,933 15 9

3. The following is a Comparative abstract of Receipts and Charges under the several Funds:—

Funds.	Receipts.				Charges.			
	1866-67.	1867-68	Increase.	Decrease.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund ...	59,628	65,554	5,926	...	47,889	76,962	29,073	...
Jungle Conservancy Fund.	16,870	23,293	6,423	...	21,112	20,031	.....	1,081
Nanul Grass Fund ...	.....	.....	.....	...	.....	.....	.....	...
Pound Fund	8,293	7,022	... ...	1,271	5,750	3,166	... ...	2,584
Public Bungalow Fund.	2,544	697	.....	1,847	106	1,663	1,497	...
Endowment Fund ...	34,731	11,913	.....	22,818	28,169	12,274	.....	15,895
Village Service Fund.	... ...	... ...	.....	...	.....	.....	... ...	...
Process Service Fund by the Revenue Department.	7,060	13,119	6,059	...	5,609	11,065	5,456	...
Irrigation Cess	.....	.....	.....	...	.....	.....	.....	...
Total ..	1,29,126	1,21,598	18,408	25,936	1,08,695	1,25,161	36,026	19,560

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

Items.	1866 67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	.....	.....	.....	.....
Tolls on roads and bridges	.....	.....	.....	.....
Road Cess	32,673	54,133	21,460	.....
Surplus Pound Fund	.....	... ...	.....	.....
Grass rent	151	26	.....	125
Rent and sale of reeds	.....	11	11	.....
Rent and sale of manure	248	10	.....	238
Fish Rent	7,239	5,878	.....	1,361
Avenue clippings	9	26	17	.....
Contribution in aid of Public Works	1,412	2,552	1,140	.....
Sale of materials already charged in the bills for works	25	... ...	.....	25
Recoveries of advances of the current year ...	3,191	1,317	.....	1,874
Do. do. of the past year	14,125	1,550	.....	12,575
Do. do. made for Imperial works ...	.....	44	44	.....
Do. of unadjusted charges in cash ...	.....	.....	.....	.....
Do. of adjusted expenditure ...	.....	... ...	... ...	.....
Miscellaneous receipts	556	8	.....	548
	59,629	65,555	22,672	16,746
Deduct...	.....	.....	16,746	
Net...	.....	.....	5,926	

5. The increase observable under Road Cess is mainly attributable to the rate of the cess having, during the year under review, been increased from 2 to 3¼ per cent, under Act III. of 1866.

6. The decrease in grass rent is due to the failure of rain.

7. There is a decrease of Rupees 238 in the "Rent and sale of manure" owing to the cart-stand that produced the income having been transferred to the Municipality.

8. The falling off in fish rents may be attributed to drought.

9. There is an increase of Rupees 1,140 under "Contribution in aid of Public Works" due to the liberality of the Mahant of the Tirupathy Pagoda, in contributing Rupees 1,000 towards the improvement of the Town of Tirupathy.

10. Under "Recoveries of advances of the current year," a sum of Rupees 1,316-13-1 was brought to account. In this amount are included Rupees 1,271-10-5, recredited to the fund during 1867-68 after having been once debited, and Rupees 45-2-8 recoverd from the sale proceeds of certain building plots in Arconum, on account of an advance of Rupees 796, made for constructing side drains in the new petta there. The recoveries of advances made during 1866-67 amount to Rupees 3,191. This amount was credited to the fund under instructions from the Accountant General as recovered from the expenditure incurred by the Public Works Department during 1866-67. There is thus a decrease under this item in 1867-68 of Rupees 1,874.

11. In 1865-66, the expenditure by the Department Public Works was by mistake debited considerably in excess of the actual expenditure. This excess, which amounted to Rupees 13,228, was recredited to the fund in 1866-67. Hence, the decrease under "Recoveries of advances of past year."

12. The decrease under "Miscellaneous Receipts" is owing to two sums of Rupees 306-6-4 and Rupees 206-6-10 having been erroneously credited to this head in 1866-67, which swelled the receipts under that head in that year.

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

Items.	Expenditure in 1866-67.	Expenditure in 1867-68				Total Expenditure.	Increase.	Decrease.
		By Department Public Works.		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. ..	6,395	54,490	51,763	...	621	52,384	45,989	...
Communications { Repairs	7,494	12,450	12,044	12,535	9,025	21,069	13,575	...
Miscellaneous Public Improvements { New Works ...	4,985	...	...	7,833	6,358	6,358	1,373	...
Miscellaneous Public Improvements { Repairs	...	...	...	...	87	87	87	...
Petty Establishment	1,843	...	1,493	...	959	2,452	609	...
A portion of expenditure by Public Works Department in 1866-67...	16,010	...	20,515	...	...	20,515	4,505	...
Tools and plants	...	...	...	1,300	...	...	...	...
Compensation for lands taken up for roads	...	...	...	...	135	135	135	...
Contingent charges	233	...	...	...	207	207	...	26
Advances made in the year ...	118	...	...	...	2,312	2,312	2,194	...
Miscellaneous	5,176	...	...	9,000	7,247	7,247	2,071	...
Cost of supervision by Public Works Department at ten per cent	3,442	5,906	6,381	...	...	6,381	2,939	...
	45,696	72,846	92,196	30,668	26,951	1,19,147	73,477	26
Deduct amount not debited in the Treasury account for 1867-68, out of the amount expended by Department Public Works	...	...	42,185	...	...	42,185	42,185	...
Net Expenditure	45,696	...	50,011	...	26,951	76,962	31,292	26
Deduct	...	...	...	...	...	...	26	
Net...	...	...	...	...	...	...	31,266	

14. The large increase under "Communications, New Works" is attributable to the expenditure of 1866-67 not including the expenditure by the Public Works Department. This latter item is given separately for the reasons explained in paragraph 21 of this Report. The same remark applies to the increase under "Communication, Repairs."

15. The increase under "Petty Establishment" is to be ascribed to a greater number of Local Fund Works having been carried out in 1867-68 than in 1866-67.

16 The increase under "A portion of expenditure of Public Works Department in 1866-67," is only nominal, as the amounts shown as expenditure during both years relates, as the item explains, to 1866-67 only.

17. The increase shown under "Advances made in the year" is owing to the expenditure debited and recovered having been included under the head of "Advances," and to Rupees 796 having been advanced for the construction of side drains in the new petta at Arconum to be recoverd from the sale proceeds of the building plots at that place.

18. The increase under "Miscellaneous" is due to a sum of Rupees 6,017 having been transferred from the District Road Fund to the Jungle Conservancy Fund, under the sanction conveyed in the Board's Proceedings, dated 16th January 1868, No 348, and to Rupees 1,200 having been paid for lithographing 100 copies of the District Map, as per Proceedings of the Board, dated 24th January 1868, No. 613.

19. Of the Rupees 73,452-14-4 expended on Communications, Rupees 60,814-6-11 were spent on roads alone, while Rupees 9,488-7-5 were spent on bridges; and Rupees 3,150 in the construction of the Chuttrum at Arconum, agreeably to sanction conveyed in the Proceedings of the Board, dated 20th December 1867, No. 8,207.

20. Out of the amount spent on Miscellaneous Public Improvements, Rupees 2,036-9-10 were laid out on Towns' improvement, Rupees 1,828-3-7 in sinking new and improving old wells, Rs. 30 in removing prickly pear, Rupees 600 on the People's Parks at Tirupathy and Wallajah, and Rupees 1,950 on the Casuarina plantation at Kempurajapuram near Trivellum, and on the Baneon tope at Katpady.

21. With reference to the item "A portion of expenditure by Public Works Department in 1866-67," being the fourth item under "Expenditure" in Statement No. 1 and in the abstract given above, I beg to submit the following explanation:—The total expenditure incurred by the Public Works Department in the above-mentioned year amounted to Rupees 41,055-2-8 as per Memoranda furnished to this office by the Accountant General from time to time. Of this sum, Rs. 20,540-2-6 were debited in the Treasury Account of that year, and the remaining Rupees 20,515-0-2 in that of 1867-68. Out of the total expenditure, a sum of Rupees 3,190-11-5 was refunded by the Public Works Department, Rupees 1,088-2-3 were spent on Petty Establishment, and Rupees 3,442 make up the cost of supervision by the Public Works Department. For the remaining sum of Rupees 33,334-5-0, which was expended on works, details are required which cannot possibly be obtained from the Progress Reports of the Range Officers. Some correspondence has passed between the Superintending Engineer and this Office, and I am about to address the Controller of Public Works Accounts and the Accountant General on the subject. When the required details are obtained, they will be submitted to the Board.

22. The total expenditure out of the District Road Fund is Rupees 1,19,147-0-4, from which, however, should be deducted Rupees 42,185-6-0, being the amount expended by the Department of Public Works on Communications during 1867-68, and not debited in the Treasury Account of that year. The net expenditure, which tallies with the Treasury Account, is therefore Rupees 76,961-10-4.

23. *Jungle Conservancy Fund Receipts.*—The following abstract gives the Receipts under the Jungle Conservancy Fund, compared with those of the preceding year:—

Items.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	7,073	13,324	6,251	.....
Rent of jungles	.....	.....	.....	.....
Sale of trees	2,414	2,556	142	.....
Fees from charcoal burners	115	374	259	.....
Recoveries of advances and unadjusted charges... ...	2,030	.....	.....	2,030
Miscellaneous Receipts...	5,238	7,039	1,801	.....
Total	16,870	23,293	8,453	2,030

24. The increase under "Tax on fuel, firewood, and bamboos" is due to the entertainment of extra forest rangers, in view to better establishing and securing the monopoly of jungles of late years claimed by Government, and to a greater quantity of timber having been felled under license in the jungles bordering on the Cuddapah District.

25. The decrease under "Recoveries of advances and unadjusted charges" is owing to there having been no recoveries of the kind during the year.

26. The increase under "Miscellaneous Receipts" is mainly owing to the transfer of Rupees 6,017 to the credit of this fund from the District Road Fund, as already mentioned in paragraph 18.

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

Items.	Expenditure in 1866-67.	Expenditure in 1867-68					Increase.	Decrease.
		By Department Public Works.		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 and topes ...	20,056	.....	.....	11,000	.....	18,402	...	1,654
Improvement and maintenance of do		.....	.....		18,402			
Commission for the collection	557	.....	.....	1,000	1,629	1,629	72	...
Establishment for avenues, etc. ...	.....	.....	.....	.....	.....	.....	...	435
Miscellaneous charges	435	.....	.....	100	.....	.....	...	
Advances made in the year	65	.....	.....	.....	.....	.....	...	65
Cost of supervision by the Public Works Department at ten per cent.	.....	.....	.....	.....	.....	.....	.....	...
Total ...	21,113	.....	.....	12,100	20,031	20,031	72	2,154

28. The increase under the first two items in the above abstract is ascribable to a reduction in Establishment, consequent on some of the avenues having attained to maturity and no longer requiring constant attention.

29. The increase under "Commission for the collection" is owing to the receipts under this fund having been greater in 1867-68 than in 1866-67, and to the rate* of Commission in the case of the forests in Chendragherry Talook having been increased from ten to twenty per cent.

* Board's Proce., dated 13th May 1868, No. 3,329.

30. Of the total expenditure of Rupees 20,031 under this fund, Rupees 18,402-6-1 were laid out on the improvement and maintenance of avenues of the People's Park at Tirupathy; of the nursery gardens and of topes and plantations in the proportion shown in the margin. No fresh avenues or plantations were formed during the year. The remaining amount was, as already stated, paid as commission to the Monigars for collecting the fund.

	Rs.	A.	P.
Avenues	16,757	7	1
People's Park at Tirupathy	776	10	8
Nursery gardens	473	4	1
Topes and Plantations	395	0	3
	18,402	6	1

31. *Pound Fund Receipts.*—Subjoined is a Comparative Abstract giving the Receipts under Pound Fund:—

Items.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle, under Section 12, Act III. of 1857	5,483	6,176	693	.....
Sale proceeds of do. under do. do. ...	797	805	8	.....
Recoveries of advances and unadjusted expenditure ...	.....	.....	.....	.....
Miscellaneous Receipts	13	41	28	.....
Total	6,293	7,022	729	.....

32. The increase under the several items composing this fund requires no particular explanation.

33. *Pound Fund Charges.*—A Comparative Abstract of the charges under Pound is given below:—

Items.	Expenditure in 1866-67.	Expenditure in 1867-68					Increase.	Decrease.
		By Department Public Works.		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	3,571	.....	.....	5,000	2,922	2,922	...	649
Charges for constructing and repairing Pounds	56	.....	.....	900	123	123	67	...
Miscellaneous charges.	122	.....	.....	100	121	121	...	1
Amount transferred to the District Road Fund	.....	.....	.....	.....	.....	.....	...	...
Advances made in the year	.....	.....	.....	.....	.....	.....	...	...
Cost of supervision by the Public Works Department, at ten per cent.	.....	.....	.....	.....	.....	.....	...	...
Total ...	3,749	.....	.....	6,000	3,166	3,166	67	650

34. The decrease under "Establishment for Pounds" is owing to 67 pounds having been closed in the middle of 1866-67.

35. *Public Bungalow Fund Receipts.*—The Public Bungalow Fund Receipts are shown below:—

Items.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers...	79	45	...	34
Sale proceeds of furniture	316	...	...	316
Do. do. of bungalows	1,813	316	...	1,497
Grant-in-aid from Government...	336	336	...	...
Recoveries of advances and unadjusted expenditure ...	...	...	...	...
Miscellaneous Receipts	...	...	...	...
Total... ...	2,544	697	...	1,847

36. The decrease in "Fees from travellers" is owing to the Travellers' Bungalow at Vellore having during the current year, been transferred to the Judicial Department for a District Munsiff's Court-house, under instructions from Government conveyed in the Board's Proceedings, dated 17th December 1866, No. 8,934.

37. The item "Sale proceeds of Bungalows" shows a decrease of Rupees 1,497. Several bungalows were sold during 1866-67 under the sanction conveyed in the Board's Proceedings noted in the margin. The sale proceeds of the Ranipett Bungalow, amounting to Rupees 280, were partly collected in 1866-67, and partly in 1867-68, and those of the old Kotwal's Choultry at Ranipett, amounting to Rupees 58, were wholly realised in the current year. The old Lalapett bungalow was sold, and the proceeds, amounting to Rupees 77-8-0, were likewise realised in the current year. Hence the decrease.

38. *Public Bungalow Fund Charges.*—The expenditure under "Public Bungalow Fund" is shown below, in comparison with that of the preceding year:—

Items.	Expenditure in 1866-67.	Expenditure in 1867-68					Increase.	Decrease.
		By Department Public Works.		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.....	62	...	...	72	48	48	.....	14
Batta to pensioned Sepoys.....	87	...	...	108	67	67	.....	20
Purchase and repair of furniture.....	.....	...	...	10	.....	.....	.....	.....
Miscellaneous charges...	17	...	...	10	1,548	1,548	1,531	.....
Advances in the current year.....	.....	...	...	...	.....	.....	.....	.....
Cost of supervision by the Public Works Department at ten per cent...	.....	...	...	...	.....	.....	.....	.....
Total... ...	166	...	...	200	1,663	1,663	1,531	34

39. The increase under "Miscellaneous charges," is owing to the transfer to the Malabar District of a sum of Rupees 1,548 under the instructions noted in the margin.

Board's Proceedings, dated 3rd July 1867, No. 4,149.

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

Items.	1866-67.	1867-68.	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	2,084	990	...	1,094
Miscellaneous Receipts	21,214	...	...	21,214
Total... ...	34,221	11,913	...	22,308

41. The decrease under "Recoveries of advances" is the difference between the amount refunded in the two years from the advances made in 1866-67 on account of the relief houses, and of the purchase of Pottery required by Doctor Hunter.

42. There were no "Miscellaneous Receipts" during 1867-68. The decrease shown under this item is made up of the sum of Rupees 20,853-15-1, recredited to the fund in 1866-67 under instructions conveyed in the Proceedings of Government, dated 30th August 1866, No. 2,293, and of Rupees 360, the amount of private contribution in aid of Public Works erroneously brought to the credit of this fund, and since transferred to the credit of the District Road Fund.

43. *Endowment Fund Charges.*—The expenditure under "Endowment Fund" is given below, in comparison with that incurred in the preceding year:—

Items.	Expenditure in 1866-67.	Expenditure in 1867-68					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	2,637	...	...		2,085	2,085	.....	552
Cost of feeding indigent persons	5,620	...	...	10,923	5,841	5,841	221	...
Miscellaneous charges...	19,401	...	...		4,348	4,348	.....	15,053
Advances during the year...	...	...	...	.....	.....	...	.....	...
Cost of Supervision by Department Public Works at ten per cent...	...	...	...	.....	.....	...	...	...
Total... ..	27,658	...	...	10,923	12,274	12,274	221	15,605

44. The decrease under "Establishment" is due to the closing of the Ranipett Dispensary to make room for a similar institution opened there under the auspices of Doctor Scudder of the American Mission, under Government Order, dated 20th July 1866, No. 729.

45. The increase under "Cost of feeding indigent persons" is due to a greater number of paupers having flocked to the Lungherkhanas for relief, in consequence of the scarcity.

46. In "Miscellaneous Charges," there is a decrease of Rupees 15,605. In 1866-67, about Rupees 14,000 were expended out of the Surplus Lungherkhana Funds in maintaining relief houses, while in 1867-68, an expenditure of only Rupees 340-0-11 was incurred for provisions purchased in March 1867 for relief purposes. Hence the decrease.

47. On reference to Enclosure No. 3, the Board will find that a sum of Rupees 1,351-0-9 was spent in excess of the sanctioned amount during 1867-68. The particulars of this expenditure, which was met from the Surplus Lungherkhana Funds are shown in the margin. The excess in the Dispensaries was consequent upon the distress and sickness which prevailed during the year. The Board will find on reference to Statement No. 1, that a sum of Rs. 10,134-15-0 is shown, as the balance remaining on 31st March 1868. The full annual amount of the Endowment grant of Rupees 10,922-8-5 having been drawn for the eleven months, of which the official year 1866-67 was composed, the excess amount of Rupees 916-3 4, which is the proportion for one month, was ordered by the Accountant General to be recredited to Imperial Revenue. Nearly the whole of the excess amount having been spent in the year 1866-67, that excess has been met from the above balance of Rupees 10,134-15-0. There is thus left a balance of Rupees 9,224-11-8 which, under the spirit of the instructions of Government, communicated with the Proceedings of the Board, dated 10th May 1868, remains to be recredited to Imperial Revenue. The Deputy Collector has been instructed accordingly.

	Rs.	A.	P.
On account of Dispensaries	433	13	3
Erroneously credited in 1866-67	340	4	0
Value of provisions purchased in March and paid in April 1867	340	0	11
Dieting sick persons in Chittapara village	216	14	7
	1,351	0	9

Letter, dated 27th July 1868, No. 2,363.

Dated 9th May 1868, No. 1,261, Revenue Department.

48. *Village Service Fund.*—In regard to this fund, the Board will find from Statement No. 1 that a sum of Rupees 2,093-6-6 was brought forward as the balance on the 31st March 1867. Under instructions from the Accountant General, contained in his Circular of the 15th July 1864, No. 17, a sum of Rupees 3,000 was set apart for the payment of the Village Establishment in the *plus* and *minus* Memorandum, and the amount disbursed therefrom from time to time was debited to the "Village Service Fund." A sum of Rupees 906-9-6 having been spent from this amount, a further Circular was received from the Accountant General, bearing date 28th August 1865, No. 20, conveying instructions that the allowances to Village Officers should for the future be debited in the Treasury Accounts to the head "15, Allowances to District and Village Officers." There thus remained a balance to the credit of the Village Service Fund at the end of 1864 65 of Rupees 2,093-6-6, which should no longer find place in the Local Fund Accounts. I have, therefore, instructed the Treasury Deputy Collector to strike this balance off the Local Fund Accounts.

49. *Process Service Fund Receipts.*—The following is a Comparative Abstract of the Receipts under Process Service Fund:—

Items.	1866-67.	1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from revenue defaulters under the Madras Act II. of 1864	6,914	13,030	6,116	.....
Miscellaneous Receipts	146	89	.....	57
Total	7,060	13,119	6,116	57

50. At the close of 1866-67, a larger balance remained outstanding than at the close of 1865-66, and in consequence a greater number of processes were issued for the collection of that balance in 1867-68. Hence the decrease in "Fees realised from revenue defaulters."

51. *Process Service Fund Charges.*—The expenditure under "Process Service Fund" is as follows:—

Items.	Expenditure in 1866-67.	Expenditure in 1867-68					Increase.	Decrease.
		By Department Public Works.		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	5,608	.....	.....	7,000	11,062	11,062	5,454	...
Miscellaneous charges	.....	.....	.....	.....	4	4	4	...
Total	5,608	.....	.....	7,000	11,066	11,066	5,458	...

52. The amount of fees levied from defaulters in 1867-68 having been larger than that collected in 1866-67, accounts for the increase in "Batta to Peons."

53. In Statement No. 1, a sum of Rupees 4,863-5-2 is brought forward as the balance in hand of Process Service Fund at the beginning of 1867-68. In paragraph 10 of my letter of the 26th October 1868, No. 362, I have recommended that this balance should be credited to District Road. Deducting this amount from the balance remaining on the 31st March 1868, there is yet a balance of Rupees 2,053-9-9 standing to the credit of this fund, and this amount likewise may be carried to the credit of District Road Fund if within six months from this date, no claims are preferred against it.

Exd. F. R. Bantleman.

No. 213.

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 Local Funds in this district during the past official year 1867-68, accompanied by six explanatory Statements in the forms circulated with the Board's Proceedings, dated 20th July 1868, No. 5,258. The forms were received only on the 4th instant, and hence the submission of this report with the accounts prepared in these forms within the 15th instant, the date prescribed by the Board, was impracticable.

2. The annexed abstract shows the transactions under the several heads of Local Funds during the past year:—

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.	... ... —	1,02,993 7 4	1,02,993 7 4	4,736 10 6	87,074 8 11	91,810 14 5	11,182 8 11
Jungle Conservancy Fund	14,553 9 6	5,520 6 5	20,073 15 11	7,044 15 4	... ...	7,044 15 4	13,034 0 7
Nasal Grass Fund...	... ...	... ...	... ...	... ...	... ...	... ...	... ... —
Pound Fund	3,221 9 3	9,766 8 11	12,988 0 1	9,967 13 5	... ...	9,967 13 5	3,020 2 8
Public Bungalow Fund	1,572 13 3	1,849 13 0	3,222 9 3	849 3 0	... ...	849 3 0	2,373 6 3
Endowment Fund...	395 8 7	1,437 5 0	1,832 13 7	1,406 7 0	... ...	1,406 7 0	426 6 7
Village Service Fund	465 5 9	2,18,103 4 0	2,18,568 10 3	2,14,249 11 11	... ...	2,14,249 11 11	4,318 14 4
Process Service Fund, in the Revenue Department...	7,848 4 10	12,049 3 6	19,897 7 4	10,743 0 9	... ...	10,743 0 9	8,854 6 7
Total...	27,862 3 1	3,51,219 13 8	3,79,081 15 9	2,48,997 13 11	87,074 8 11	3,36,072 1 10	43,009 13 11

It will be seen that no balance has been brought forward from the accounts of the previous year on account of "District Road Fund," and this was in consequence of the expenditure of that year having exceeded the available funds, as explained in paragraphs 9 and 10 of my report for 1866-67. This excess expenditure, amounting to Rupees 9,436-12-10, had been treated by the Board in their Local Fund Accounts for 1866-67, as loan received from the Imperial Funds, and consequently the amount has, in adjustment of this loan, been debited in the accounts of the year under report. The balance brought forward under the other heads will be found to agree with those in the accounts of 1866-67.

3. The aggregate balance under all heads amounted to Rupees 27,862, to which the receipts of the year, Rupees 3,51,219, being added, the total available funds amounted to Rupees 3,79,081, from which the expenditure amounting in all to Rupees 3,36,072 being deducted, the balance at the

end of the year was Rupees 43,009. The following abstract shows in regard to each Fund the receipts and charges of the year under report, as compared with those of 1866-67:—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
District Road Fund ...	53,666	1,02,993	49,327	...	71,517	91,811	20,294	...
Jungle Conservancy Fund	4,749	5,520	771	...	4,016	7,045	3,029	...
Pound Fund	8,246	9,766	1,520	...	8,550	9,968	1,418	...
Public Bungalow Fund	1,260	1,350	90	...	797	849	52	...
Endowment Fund ...	1,323	1,437	114	...	1,382	1,406	24	...
Village Service Fund ..	76,096	2,18,103	1,42,007	...	75,631	2,14,250	1,38,619	...
Process Service Fund in the Revenue Department	16,266	12,049	.....	4,217	13,272	10,743	.....	2,529
Total...	1,61,606	3,51,218	1,93,829	4,217	1,75,165	3,36,072	1,63,436	2,529
Deduct decrease ...	.....	.....	4,217	...	.....	.....	2,529	...
Net Increase...	.....	.....	1,89,612	...	.....	.....	1,60,907	...

4. It may be said in regard to this comparison that the previous year 1866-67, with which the comparison is instituted, comprised the transactions of eleven months only, but making allowance for this circumstance, the results of the past year were still very satisfactory. There has been an increase in the Receipts as well as Charges under all Funds, except in the item of "Process Service Fund," and I shall now proceed to explain the fluctuations under each head.

5. District Road Fund.—The receipts from this source amounted to Rupees 1,02,993, or Rupees 49,327 in excess of the receipts of 1866-67. The increase was chiefly in the Road Cess collections, in consequence of the introduction of Act No. III. of 1866, which was in operation during the whole of the past year, while in 1866-67 the Act was in force during only one quarter of the year. There was an increase of Rupees 2,418 also in the item of "Fish Rent," which was the result of greater competition in the sale of these rents for the past year. In the remaining items of "Road Fund," there have been only small decreases which do not seem to require any explanation. A comparison of the component items of this Fund is shown in the following abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry rents	1,143	594	.....	549
Tolls on roads and bridges	.....	.....	.....	.....
Road Cess	43,634	91,445	47,811	.....
Surplus Pound Fund	3,000	3,000	.....	.....
Grass rent	10	10	.....	.....
Rent and sale of manure	46	32	.....	14
Fish rent	5,099	7,517	2,418	.....
Rent of Cocoanut trees on the sides of roads	100	95	.....	5
Sale proceeds of stones	10	.....	.....	10
Savings and Refunds	5	.....	.....	5
Recoveries of advances	619	300	.....	319
Total... ...	53,666	1,02,993	50,229	902
Deduct decrease... ...	.....	.....	902	.....
Net... ...	.....	.....	49,327	.....

6. The funds available for expenditure were Rupees 1,02,993 only, which formed the receipts of the year. The expenditure amounted to Rupees 91,811, of which Rupees 87,074 was incurred by the Public Works Department, and Rupees 4,737 by the Revenue Department. The particulars of the expenditure incurred by each Department are given below:—

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Dept. Allotment as finally sanctioned.	By the Public Works Dept. 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.
Communications.... {New Works.	17,348	35,017	20,940	.....	.....	20,940	3,592	.....
{Repairs ...	42,242	46,250	46,379	.....	.....	46,379	4,137	.....
Miscellaneous Public Improvements. {New Works.	.....	.....	.....	900	497	497	497	.....
{Repairs ..	1,574	.....	.....	50	672	672	.....	902
Petty Establishment	.....	3,096	2,887	.....	.....	2,887	2,887	.....
Constructing two Boats	1,000	.....	.....	.....	.....	.....	.....	1,000
Tools and Plants	536	1,000	700	.....	.....	700	164	.....
Cost of supervision by the Public Works Dept. at 10 per cent...	5,958	5,540	6,731	.....	.....	6,731	773	.....
Establishment of Overseers and Lascars for Range Officers to superintend the Road Fund Works	2,811	.....	.....	3,550	2,477	2,477	.....	334
Ferry Establishment, etc.	.....	.....	.....	.....	26	26	26	.....
Amount authorised by the Accountant General, in his letter, No. 3,243, dated 4th Oct. 1866, to be charged against the Fund, on account of expenditure incurred by Public Works Dept., for the purchase of tools and plants in 1865-66	48	.....	.....	.....	.....	.....	.....	48
Amount borrowed from the Imperial Fund in 1866-67, on account of excess expenditure in that year, and returned in this year.	.....	.....	9,437	.....	.....	9,437	9,437	.....
Paid to the Municipal Department, being the amount of Road Cess within their limits...	.....	.....	.....	.....	365	365	365	.....
Amount advanced to the Sub-Collector and Head Assistant Collector, for cleaning the streets and for other sanitary improvements in the towns of Chellumbram and Trinomallay	.....	.....	.....	.....	700	700	700	.....
	71,517	90,903	87,074	4,500	4,737	91,811	22,578	2,284

7. Of the expenditure by the Public Works Department, Rupees 20,940 were laid out on original works consisting in the formation of new lines of communications and constructing bridges where necessary, and Rupees 46,379 on repairs and maintenance of existing lines of communications. The sanctioned Budget grant of the year for these two purposes amounted to Rupees 35,017 for original works, and Rupees 46,250 for repairs. The grant for repairs had been utilized to its full extent, but the outlay on original works fell short of the sanctioned grant by about Rupees 14,000, and this was owing to the late period in the year when sanction for the Supplemental Budget was received. In the first Budget, a sum of Rupees 12,400 only had been sanctioned for original works, as no more could then be provided, the greater portion of the available funds having been necessarily absorbed by the maintenance of existing roads; but in the Supplemental Budget, an additional sum

of Rupees 22,617 was provided for original works, in consequence of the larger amount of available assets which was estimated by the introduction of the new Road Cess Act, and the sanction for this supplemental estimate was received only in September, at a time when all Public Works were temporarily suspended, in consequence of the rains. Nothing for a while could, therefore, be done, and when operations were resumed after the monsoon, it was only possible to expend a portion of the supplemental grant, amounting to about Rupees 8,000. Such of the works, however, as could not be completed within the past year were provided with funds out of the reserve allotment of the current year in view to their completion.

8. The charges on account of "Petty Establishment" and for the purchase of "Tools and Plant," were incurred within the grants, sanctioned in Government Order, dated 9th September 1867, No. 2,110. The cost of supervision by the Public Works Department (at 10 per cent) was charged on the actual expenditure of the year by that Department on works. The only other items of expenditure by the Public Works Department, is the sum of Rupees 9,437, the excess expenditure of 1866-67, which having been treated in the accounts of that year as a loan received from the Imperial Funds has been debited in the present accounts as loan repaid.

9. Of the expenditure by the Revenue Department, amounting to Rupee 4,737, Rupees 300 were advanced to the Acting Head Assistant Collector for cleaning the streets in the Cusbah of Trinomalay, and Rupees 400 to the Sub-Collector for making sanitary improvements in the town of Chellumbram. These were simply loans to the Imperial Fund to enable the officers to carry on the necessary improvements without waiting for sanction, which has since been received, and the first sum of Rupees 300 has been credited to the Fund in the accounts of the past year, and the other sum of Rupees 400 in the accounts of April last. Deducting these two items, the actual expenditure amounted to Rupees 4,037, of which Rupees 1,169 were laid out on miscellaneous public improvements consisting of original works and repairs, and the most important of these will now be noticed.

10. A sum of Rupees 635 was paid to the Sub-Collector for the sanitary improvements of Chellumbram, but this payment was a final charge against the Fund as it was a grant in aid of local contributions which was recommended by me, and sanctioned in the Board's Proceedings, dated 26th November 1867, No. 7,698. The amount of local contributions in this case was not credited to the Fund in the first instance as it should have been, but the payment of the Government contribution was alone debited, the contribution raised having been expended in anticipation of the sanction of Government for the grant-in-aid. The instructions of the Board, that the amount raised by local contributions shall be first carried to the credit of the Fund, will be followed in future.

11. Also a sum of Rupees 300 was expended under the orders of the Deputy Collector in charge of the Salt Department in the formation of a road at Merkanam which was absolutely necessary for the convenience of the people of the place. The road was made to facilitate access to the village, and not as an approach to the salt pans, and consequently the cost of its formation was a legitimate charge on the District Road Fund. The other works executed by the Revenue Department consisted in the formation and repair of wells and tanks in places where they were absolutely needed to ensure a proper and adequate supply of water to the local residents, and more especially to the travelling public. Before the expenditure was incurred in these cases, endeavours were made to raise funds by local contribution with the promise of an equivalent sum from the Road Fund; but consequent on the inability and poverty of the people, the Fund had to bear the entire expenditure in these cases.

12. The payment of Rupees 2,477 was on account of the salaries of the Overseers and Lascars employed under the Range Officers of the Public Works Department in superintending the execution of the several Local Fund works in their respective Ranges. The services of the Draughtsman were dispensed with in 1866-67 as directed by the Board, but as he did the duties of the office up to 15th January 1867, and as the arrears of salary due for the fifteen days were not claimed by him before the end of that year, the amount was paid and debited in the accounts of the year under report.

13. The last item of expenditure by the Revenue Department, is the payment to the Municipal Commissioner of Cuddalore, of the Road Cess collected within the Municipal limits, under Government Order, dated 8th March 1867, No. 567.

14. The total expenditure including advances amounting to Rupees 91,811, being deducted from the total available funds, the balance in favour of the Fund amounted to Rupees 11,182 at the end of the year, and the difference of Rupees 2,030 between this balance and that entered in the Administration Report for the past year was accounted for in my letter recorded in the Board's Proceedings, dated 30th July 1868, No. 5,510. This balance will be found also to differ from that shown in the Plus and Minus Memorandum for March last, and it is unnecessary for me to enter into any explanation of the cause of this difference, as the Board are fully aware of the circumstances which occasioned the difference. As regards the difference in the opening balance of 1866-67 noticed in paragraph 2 of the Board's Proceedings, dated 20th July 1868, No. 5,253, I am unable to understand what further explanation is required beyond that furnished in paragraph 3 of my last report for 1866-67. It was there stated, that in consequence of the difference in the expenditure as entered in the Monthly Statements and in the Plus and Minus Memorandum, the balances in the two documents differed, and this difference was deducted to make the balances in both agree. The balance according to the accounts of 1865-66 was in the first instance brought forward, and the deduction was shown in a distinct entry with explanation of the nature of the deduction, leaving it to the Board to adopt the unaltered balance or the reduced amount, according as agreement with the previous year's accounts, or the Plus and Minus Memorandum might be considered necessary.

15. "Jungle Conservancy."—The receipts from this source amounted to Rupees 5,520, showing an excess of Rupees 771 over the receipts of 1866-67, a result due mainly to the shortness of the previous year with which the comparison was made. The total available funds under this head, including the balance of the previous year's accounts, amounted to Rupees 20,078, while the expenditure incurred amounted to Rupees 7,045, as shown below:—

	Rs.
Hire of coolies, etc., for planting, watering, and fencing nurseries, etc. ...	5,483
Purchase of seeds	243
Conveyance of plants	234
Sinking wells	410
Purchase of pots, baskets, and other sundries	125
Refund of the Sale proceeds of certain Tamarind trees, erroneously credited to this head	41
Unexpended balance remaining in the hands of Divisional Officers, etc. ...	509
	7,045

16. With the exception of Rupees 509, which remained in the hands of Divisional Officers and Tahsildars, to whom money was entrusted for expenditure, and which sum will have to be accounted for by those officers in the current year, the whole amount advanced from the Treasury during the past year had been expended before its close. The whole expenditure was incurred under the orders of the superior officers of the Revenue Department, namely, Officers in charge of divisions, Assistant Collectors and Tahsildars, and I think the following account of the progress of operations will be considered satisfactory, and that the results have been commensurate with the expenditure.

17. Nurseries.—I have already stated in my Report for 1866-67 that nurseries had been formed in suitable localities at Munjacoopum and at the different Talook Cusbah stations, etc., for the purpose of rearing young plants of different kinds for forming topes and transplanting to the road sides, etc., and to give the Board an idea of what has been done in these nurseries during the past

year; an abstract is given below, showing the number of plants reared in each, the number planted out, and those remaining and available for transplantation in the current year:—

Names of Nurseries.	Number of plants reared up.	Number planted out.	Number remaining.
Ellavanasore	12,845	.....	12,843
Cullacoorchy	3,093	.....	3,093
Tindivanum	22,425	1,854	20,571
Trinomallay	4,423	2,306	2,117
Chellambram	11,130	1,210	9,920
Virdachellum	27,899	15,461	12,438
Munjacooppum	12,422	10,554	1,868
Salt divisions	6,065	6,065	.....
	1,00,302	37,450	62,852

Elooppa	14,408
Tamarind	8,011
Nagal	7,866
Koonay	5,654
Cattoo Valay	3,232
Casuarina	14,876
Jack tree	584
Mango	290
Margosa	1,043
Savoondal	600
Nelly	180
Bilva	1,050
Pinnay	132
Palmyra	3,000
Asocams	110
Other sorts	237
	61,273
Number of plants in the Sub-division Nurseries of which the particulars of varieties had not been furnished	39,029
Total	1,00,302

18. It will be observed that only thirty-seven per cent. of the plants reared have been transplanted, and that some of the nurseries have still a very large stock of plants ready to be distributed after the first burst of the monsoon rains. Transplantation it is true was not co-extensive with the number of plants reared in the nurseries, but allowance must be made for the drought which prevailed during a very large proportion of the year, and the difficulty necessarily felt in nurturing the plants on the road sides. On the whole, therefore, the result accomplished must, I think, be looked upon as satisfactory.

19. The nurseries for the most part were properly cared for and superintended. They have been all reported to be in a thriving condition, especially those in the sub-division and at Munjacooppum, and the Sub-Collector Mr. Hathaway (whose interesting Report* on the progress of planting operations in his talooks, is submitted for the Board's perusal) has evidently taken a great interest in the matter.

* No. 123, 3rd April 1865.

20. In my recent tours, I had occasion to visit some of the nurseries and young topes in the Deputy Collector's division, and I found that the nursery at Ellavanasore and one or two neighbouring plantations had been very much neglected, and the plants were all more or less suffering for want of water, though ample funds were placed at the disposal of Mr. Wright, and coolies had been regularly retained for watering the plants. On inquiry it was proved that the Talook Gumastah, who was specially deputed to look after the nursery, had seriously neglected his duty, and for this he was punished with suspension. With this single exception, the accounts from elsewhere have been very satisfactory and encouraging, and I anticipate that we shall be in a position to supply plants of various kinds to any extent for the formation of topes and avenues.

21. In selecting sites for the nurseries, special care was taken that a supply of water should be near at hand, but this could not be done in all cases, and consequently where water was wanting, it became necessary to sink wells, and a well has accordingly been dug in each of the nurseries at Munjacooppum, Kullacoorchy, Trinomallay, and Tindivanum, at an aggregate cost of Rs. 410, whereby an abundant supply of water has been secured for nurturing the plants throughout the year.

22. CASUARINA PLANTING.—The planting of Casuarina trees on the Sea Coast has been carried on very extensively and very successfully during the past year. It was stated in my last report that 750 Casuarina trees had been planted on the shore between old and new town, but during the past year a further number has been planted to the number of nearly 10,000 trees, which are all coming up well. The plants have been watered, without any difficulty, from small pits dug in the sand close to each plantation, where a sufficient supply of water has been found within a few feet in depth. The Casuarinas reared in the nurseries formed at the salt divisions have been all planted out along the road sides, and in topes in the vicinity of salt stations, and all of which are reported to be in a thriving state.

23. PALMYRA PLANTING.—The planting of the Palmyra has also been extensive during the year under report. The seeds were chiefly sown on tank bunds and channel banks, sites peculiarly adapted for the growth of Palmiras, while the banks themselves thus become strengthened. In most cases the seeds have sprung up already, and the plants promise well, and in other cases the seeds may be expected to germinate with the first fall of the monsoon rains. The number of seeds sown has been no less than 2,78,500, and in the localities mentioned below:—

Both sides of Ragavien channel bank in Ellavanasore talook	30,415
Tank bund of Pathoor village in do.	4,500
Do. of Keelamarudur village in do.	3,350
Both sides of the tank bunds and channels in Thottappady, etc., eighty-four villages, in Kallacoorchy talook	1,43,000
On the slopes of tank bunds in eleven villages in Trinomallay and Tindivanum talooks	12,300
Near the coast at Killay in Chellumbram talook	25,000
Along the Rajah channel in do.	25,000
On the tank bunds of several villages in Virdachellum talook	30,000
Total	2,78,565

It is scarcely necessary to dwell on the advantages likely to arise to the country after the lapse of some years, if these efforts are steadily continued, and the planting is carried on every year with the same vigour, and considering the little expense attending these operations, and the facilities for watching them till they have attained a certain size, (the services of village watchmen being availed of without additional cost,) there is no reason why the same progress as has been made in the past year may not be continued in each successive year. Mr. Hathaway's remarks in paragraphs 5 to 7 of his report about the paucity of cheap sound timber for building purposes obtainable from the home produce of the country are quite true, and I have no doubt that the results of continued exertions in improving and extending Palmira plantations will be most beneficial to the country in sup-

plying eventually, though of course not till after the lapse of many years, what is now being felt as a great *desideratum*. The very slowness of the growth of the Palmira is a potent reason for activity and promptitude in spreading them everywhere in well selected spots.

24. Village Topes.—The progress made during the past year in the planting of village topes may, I think, be also looked upon as satisfactory. Forty-four topes were planted in the different parts of the district on a total area of 203 acres, and comprising 10,518 trees of various sorts such as Mango, Ellooppa, Nagal, Vappa, and Tamarind, etc. The sites for these topes have been judiciously selected, being on the sides of main roads leading from each Cusbah town. The topes at Chengam is the only one that has entirely failed owing to the poverty of the soil, and the difficulty of obtaining water, and the land has been given over to the Forest Department for their Conservancy. With this exception, the remaining forty-three topes are reported to be in a good condition, and the trees healthy. The following abstract shows the locality of these topes, the area of the plantations at each place, and the number of trees they contain:—

Names of places.	Number of Topes at each place or village.	Extent in Acres.	Number of trees.
Cusbah Padankam in Ellavanasore talook	6	5½	666
Noovalvaudy do. do.	1	3	315
Vallayeor do. do.	1	4½	451
Keeranoor do. do.	1	3½	184
Aviyoor do. do.	1	9½	772
Manaloorpett do. do.	1	13½	518
Neelamungalum in Cullacoorchy do.	1	20	1,488
Yanthali do. do.	2	11½	600
Yamappoor do. do.	1	13½	770
Malavalee do. do.	1	14½	594
Gadangul, etc., 7 villages in Tindivanum talook	7	29½	1,854
Kolappady, etc., 21 do. in Trinomallay do.	21	74½	2,306
Total.....	44	203	10,518

25. It will be seen that on an average fifty-two trees were planted to each acre, which is perhaps over-doing it; but the primary object of these plantations being to afford shade to travellers, I do not think the number is excessive, and as they grow up, they can be easily removed so as not to interfere with one another and to enable their branches to expand.

26. The Establishment allowed for watering the trees in these topes and for hedging them is on the most moderate scale, being limited to one cooly on Rupees 3 a month where the tope is less than three Cawnies in extent and where it exceeds that extent, one or more women on 2 Rupees each are employed according to the size of the tope in addition to the cooly. This is the general scale of expenditure, but I have not fettered the hands of the divisional Officers in any way, and it is left entirely to their discretion.

27. As regards the share which the villagers are required to take in the rearing up of these topes, the only aid that has hitherto been given by them has been in the shape of labour for hedging in the topes and other purposes. Generally, the villagers have very little inclination to contribute money even where they may have the ability, and though it is not likely they will alter in their views in this respect, I am not of opinion that the exertions on the part of Government in the formation and maintenance of these topes should in any way be relaxed, and as time goes on, and the benefit to village communities is gradually developed, they will ultimately be induced to show greater activity and liberality on the same direction.

28. Pound Fund.—The total available funds under this head amounted to Rupees 12,988, made up of Rupees 9,766 the sum realised during the past year by fines levied on impounded cattle and by proceeds of their sale, and Rupees 3,222 the balance brought forward from the accounts of 1866-67. The expenditure incurred consisted of the salaries paid to pound-keepers, the charges for constructing and repairing pounds and other miscellaneous items, the amount under this last mentioned head being chiefly refunds made to owners of stray cattle who appeared and proved their ownership after the cattle had been sold and the proceeds credited in the accounts. If to these items is added Rupees 3,000 transferred to the District Road Fund, and Rupees 71 paid to the Municipal Commissioners of Cuddalore, under the orders of Government on account of fines collected within Municipal limits, the total expenditure of the year amounted to Rupees 9,968, leaving a balance in favour of the Fund of Rupees 3,020, out of which it is proposed to transfer in the current year a further sum of Rupees 3,000 to the Road Fund.

29. Public Bungalow Fund.—The Bungalows in use for travellers in this district are nine in number, including the one at Pondicherry which is private property, having been built and endowed by Toazoo Moodelliar, a french subject, and formerly a Naib Serishtadar in this district. According to the intention of the founder, this Bungalow is free to travellers as no fees have ever been levied since its construction, and our Government recognising the liberality of this gentleman have sanctioned in the orders noted in the margin, the charges connected with it and the supply of furniture.

G. O., dated 6. October 1859, No. 1,358.
Board's Proes., 15th September 1859, No. 3,668.

30. The fees levied from travellers at the remaining Bungalows amounted to Rupees 622, which with the Government Grant-in-aid and sundry receipts consisting of the sale proceeds of broken furniture and fines levied on bungalow servants raised the total receipts of the year to Rupees 1,350, or Rupees 3,222 including the balance of the previous year. The expenditure consisting of the salaries of establishment and payment of batta to pensioned Sepoys in charge of the Bungalows calls for no remark, and full particulars are given in Statement No. 4 accompanying.

31. "Endowment Fund."—In addition to the four Chuttrums reported upon in 1866-67, two others, namely, those at Ruttanay and Punrootty have been included in Statement No. 3 accompanying, as required in the Board's Proceedings, dated 17th July 1867, No. 4,508, making in all six Chuttrums to be reported on. The fixed annual allowance sanctioned by Government to these six institutions amounts to Rupees 1,229-9-0, but for the two Chuttrums referred to above, the amount entered under this head includes the arrears of allowance due for a portion of 1866-67 which was not drawn within that year, and including this arrear, the amount of Government allowance debited to the proper heads and credited to the Endowment Fund of these Chuttrums amounted to Rupees 1,432-5-0, which with the previous balance and a Miscellaneous receipt of Rupees 5, makes a total of Rupees 1,832-13-7, representing the total funds available for expenditure for the purposes of these institutions.

32. The expenditure amounted to Rupees 1,406-7-0, of which the charges for feeding indigent travellers amounted to Rupees 628 at the two Chuttrums of Punrootty and Trippapore, which are the only institutions in which food is given, the expenditure for the other Chuttrums being limited to the payment of salaries to a small establishment for cleaning and lighting the Chuttrums, and otherwise accommodating travellers halting at them.

33. "Village Service Fund."—The fees levied under this head were, during a portion of 1866-67, credited to deposit, and payments made from it in accordance with the practice which had previously existed; but under the orders of the Board, this practice was discontinued, and the fees were credited to this head, but this change came into operation only during the second half of 1866-67, while in the year under report the fees for the whole period were thus credited, and hence the large increase in the receipts and payments as compared with 1866-67. The balance on 31st March 1868, amounting to Rupees 4,319, due chiefly to absent village officers, will be paid in the current year.

34. "Process Service Fund."—The balance under this head on the 1st April 1867 amounted to Rupees 7,348, which accrued under the circumstances stated in paragraph 32 of my last report, in consequence of the former practice of paying the Batta Peons and Ameens by fixed monthly salaries which were in most cases less than the fees collected; but this practice having been discontinued, as already reported, no balance is likely to arise in future years under this head, but as regards the accumulated funds of the previous years, which it is impracticable now either to refund to the parties from whom collected or to pay to the batta establishment, to whom alone, if

to any, it would be due, I would suggest, for sanction, that the amount be transferred to the credit as of the "District Road Fund" as the best mode of utilising this money; the amount so to be tractivity ferred will be in round numbers about Rupees 7,000.

33. The receipts during the past year were of course much less than in 1866-67, as the village of processes was necessarily restricted owing to the season and the temporary suspension of these diflections, as recommended by me and authorised by the Board.

Exd. T. Cartledge.

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Tanjore, 27th October 1868.

No. 218.

From G. L. MORRIS, Esq.,
Collector of TANJORE,

To A. MACGREGOR, Esq.,
Acting Secretary to the BOARD of REVENUE.

Sir,

I have the honour to submit my report on the operations of the Local Funds in this district during 1867-68, accompanied with the prescribed Statements Nos. 1 to 4.

2. Abstract No. 1 shows the transactions of the several Funds, while Abstract No. 2 shows them as compared with the preceding 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 end of the y
				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.
District Road Fund	61,746 9 6	2,11,613 3 6	2,73,359 13 0	45,917 5 4	30,338 3 3	76,255 9 7	1,97,074 4
Jungle Conservancy Fund	1,346 11 4	1,532 3 6	2,878 14 10	2,799 15 0	566 13 6	3,376 12 6	332 2
Canal Grass Fund	....	3,537 0 0	3,537 0 0	....	1,609 13 7	1,609 13 7	2,927 7
Pound Fund	10,285 10 3	19,198 3 5	29,437 13 8	16,057 6 9	....	16,057 6 9	13,380 5
Public Bungalow Fund	1,356 6 4	916 10 3	2,179 0 7	479 13 3	12 14 9	492 13 0	1,686 4
Endowment Fund	69,278 13 8	1,78,830 1 7	2,44,108 15 3	1,60,165 14 5	....	1,60,165 14 5	83,943 0
Process Service Fund, in the Revenue Department	83 6 2	2,389 14 7	2,473 4 9	2,041 7 0	....	2,041 7 0	431 13
Total	1,44,861 9 3	4,18,043 9 3	5,58,696 3 6	2,27,381 12 9	32,527 13 1	2,59,909 10 10	2,98,785 7

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 ...	1,00,035	2,11,613	1,11,578	...	77,154	76,286	...	868
Jungle Conservancy Fund.	2,869	2,262	.....	607	4,250	3,277	...	973
Nanul Grass Fund... ...	...	3,637	3,637	...	.....	1,610	1,610	...
Pound Fund	14,556	19,192	4,636	...	13,143	16,037	2,893	...
Public Bungalow Fund.	608	919	111	...	456	493	37	...
Endowment Fund	1,96,103	1,75,830	.....	20,273	1,68,753	1,60,166	...	8,587
Process Service Fund in the Revenue Department ...	1,165	2,390	1,225	...	1,126	2,041	915	...
Total	3,15,536	4,15,843	1,21,187	20,880	2,64,882	2,59,910	5,456	10,428
		Net...	1,00,307				Net...	4,972

3. I now proceed to notice each of the Funds in the order given in the foregoing Statement No. 1.

4. District Road Fund.—Subjoined are abstracts showing the transactions of this Fund during the year under report as compared with the year preceding:—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents ...	3,677	5,817	2,140	.....
Road Cess ...	45,640	1,49,824	1,04,184	.....
Surplus Pound Fund ...	8,822	10,236	1,414	.....
Fish Rent ...	18,495	18,714	219	.....
Avenue clipping ...	1,721	9,042	8,321	.....
Contribution in aid of Public Works ...	5,715	510	.....	5,205
Sale of materials already charged in the bills for works ...	133	10	.....	123
Recoveries of advances made for Imperial works ...	.....	17,330	17,330	.....
Do. of unadjusted charges in bank ...	12,068	1,094	.....	10,989
Miscellaneous Receipts ...	747	36	.....	711
Total ...	1,00,033	2,11,613	1,28,606	17,028
		Net ...	1,11,580	

No. 4.—Comparative Abstract of the Charges under District Road 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.
Communications. New Works ...	38,448	5,164	225	1,15,817	25,219	25,444	...	13,004
Communications. Repairs ...	18,510	16,655	13,780	26,468	14,154	27,934	9,424	...
Miscellaneous Public Improvements. New Works ...	528	...	...	1,500	1,487	1,487	959	...
Miscellaneous Public Improvements. Repairs ...	9,584	...	...	1,200	1,200	1,200	...	8,384
Petty Establishment	...	142	38	...	...	38	38	...
Contingent charges	123	...	...	.....	1,120	1,120	997	...
Advances made in the current year.	9,404	28,750	14,523	...	2,767	17,290	7,886	...
Cost of the supervision by the Public Works Department at 10 per cent	557	2,182	1,772	...	...	1,772	1,215	...
Total ...	77,154	52,893	30,338	1,44,985	45,947	76,285	20,519	21,388
							Net...	869

5. Receipts.—*Abstract No. 3.*—The variations in the collections under the different sources of this Fund are fully explained in Enclosure A. to Statement No. 1. The increase of Rupees 2,140 in Ferry Rents is due to an increased rent for which the Ferries were knocked down to the highest bidders in public auctions. The increase of Rupees 1,04,184 under Road Cess has been accounted for in Enclosure A. above referred to, and a recapitulation thereof here is, therefore, unnecessary. The surplus of the Pound Fund is an item of uncertain nature, and the increase therein calls for no remark. The difference under Fish Rents is too slight to require notice. The increase under Avenues is owing to a large number of trees having been sold in the year under report. The decrease under Contributions for Public Works is mainly owing to an unusually large number of tanks, used for drinking purposes, having been cleared in 1866-67, under the Grant-in-aid Rules, for which the dryness of weather afforded great facilities, combined with the object of providing employment to those ryots who were suffering in consequence of the drought. The works, for which the contributions during the year under report were made, are mentioned in detail in the Enclosure A. above referred to. The other items of receipt call for no remark, excepting the Recoveries of advances for Imperial works.

In 1865 I proposed to make an outlay on the salt roads noted in the margin, which had deteriorated, and on the recommendation of the Board, the Government, in their Order, dated 27th October 1865, No. 2,635, sanctioned the proposal on the condition that the District Road Fund should be reimbursed from Imperial Funds. The estimates for these roads came to Rs. 17,330, therefore, provided under "Salt," subordinate to "Petty Construction and Repair," Budget for the year 1867-68, and was carried to the credit of the Fund in that year. expenditure on these salt roads has exceeded the estimate by Rupees 120-15-4, and

from Mimpoosal to Muttupoosal.
from Arumanagari to Kannanpuddi.
from (a portion of) No. 14, between Needamangalam and Combaconum.
from Kattumavadi Salt Depot to the point where the road from Arithangi to Ayiputtam branches off from Road Nos. 33 and 44 to the Needavasal [illegible]

I request the sanction of the Board for reimbursing to this Fund this excess from the allotment under "Salt" in the current year's Budget.

7. Expenditure.—*Abstract No. 4.*—The total expenditure, including the advances to Imperial Funds, during 1867-68, amounted to Rupees 70,285. Compared with the preceding year, the expenditure shows a slight decrease of Rupees 869, but when it is contrasted with the actual receipts, namely, Rupees 2,73,360, the proportion is much greater.

8. When the Budget for 1866-67 was submitted in the middle of 1865-66, the receipts under Road Cess were not calculated; hence the year 1866-67 left at its close a large balance in favour of the Fund. This balance, as well as the income from this source, were likewise not anticipated when the Budget for the year under report was submitted in September 1866, because this cess was imposed only from January 1867. Subsequently, however, two Supplemental Budgets were submitted by me which received the sanction of Government in the middle of September 1867 and the end of January 1868, respectively.

Government Orders, Nos. 2,123 and 200, respectively, dated 16th September 1867 and 31st January 1868.

9. The total amount allotted for, and the expenditure incurred therefrom by, the Public Works Department during [illegible] is the margin for [illegible]

	Allotment	Expenditure
[illegible]	[illegible]	Rupees 1,17,985, of which only Rupees

10. The allotment for the Revenue Department was Rupees [illegible] 45,947 were explained. One reason [illegible] sanctioned in the middle of September, but

The first Supplemental Budget as [illegible] Parkrudies of the Mirasidars are small as during the period from that date [illegible] procured with great difficulty. This couple engaged in cultivation operations, labour and [illegible] unavoidably tended to the postponement with the fact that the monsoon sets in at the [illegible] the crops are cut. Just at that time many of important projects to January, by the end of which [illegible] there being then only two months before tion for another Supplemental Budget was [illegible] than what has actually been done. At the close of the year, it was not possible to [illegible] smallness of expenditure. The largest pro-

11. This is, however, not the sole reason [illegible] was the one for metalling the road from ject sanctioned last year, for the [illegible] of a line of Rupees 87,160 Combaconum to Needamangalam, [illegible] proposed to be laid out in the year under 20th August 1867, No. [illegible] Board, however, in their Proceed- was to be carried out only if the [illegible] marginally noted, stated that it is project on me to report. My report [illegible] submitted on the 14th January 1868, on which the Board's order was not received within the [illegible] For these reasons this large amount of Rupees 87,160 had to be left unexpended [illegible]

12. There is another reason, besides that [illegible] given in the preceding paragraph. The im- ance of the District Road Fund, as the Board [illegible] have largely increased. Having to lay out large sums [illegible] both on new works and repairs, I impossible to do so properly, with my Tahsildars [illegible] subordination, and this fact coupled delay which generally takes place in obtaining [illegible] estimates from the Public Works ment, led me to apply for sanction for the [illegible] of a separate professional Executive under my immediate superintendence [illegible] dated 21st April 1868, No. [illegible] Government declined to sanction my proposal, but [illegible] authorised the entertainment of one Overseer and two Maistries for each of the Public Works [illegible] the Revenue Department, be-

13. I regret extremely that many [illegible] have shown sufficient cause why large [illegible] now been made under the circum-

14. It is satisfactory to [illegible] time, in forming new communi- and maintaining those already [illegible] under communications were

or partially so, at an aggregate cost of Rupees 25,444. Of these, the most important project was the reforming of that portion of Road No. 15, which lies between Needamangalam and Mannargudi. The estimate for its restoration amounted to Rupees 46,000. Only Rupees 450 was expended within the year, as the work was commenced in March, that is, the last month of the year.

15. I should mention here that under the sanction given in Government Order, No. 2,957, dated 12th December 1867, Rupees 28,750 were advanced from the District Road Fund for expenditure on the Salt Canal between Vedaraniem and Negapatam. Of this sum, only Rs. 14,522-14-0 were actually expended within the year, and the Superintending Engineer states that he does not require the balance. I am now in communication with that officer with a view to getting the actual sum expended repaid to the District Road Fund, as directed in Government Order, (Public Works Department,) No. 3,899, dated 16th December 1867.

16. An outlay of Rupees 27,934 was incurred in improving and maintaining 33 communications amounting to 370 miles. Besides these 25 miles of Salt roads have also been improved at an aggregate cost of Rupees 2,767, by an advance from the Road Fund. This advance and that of the previous years have been made good at the end of the year under report with the small exception of Rupees 120-15-4.

17. Jungle Conservancy Fund.—The prescribed Comparative Abstracts Nos. 5 and 6 of the Receipts and Charges under this Fund are annexed below:—

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	1,305	1,877	572	...
Recoveries of advances and unadjusted charges.	1,450	147	...	1,303
Miscellaneous Receipts	114	238	124	...
Total...	2,869	2,272	696	1,303
			Net...	607

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	2,617	...	...	1,300	1,259	1,259	...	1,358
Improvement and maintenance of do.	1,015	770	515	640	624	1,139	124	...
Commission for the collection	559	...	...	700	674	674	115	...
Miscellaneous charges	58	...	..	119	1	1	...	57
Advance made in the current year	...	....	...	....	152	152	152	...
Cost of supervision by the Public Works Department at 10 per cent	...	77	52	...	...	52	52	...
Total...	4,249	847	567	2,759	2,710	3,277	443	1,415
							Net...	972

18. *Abstract No. 5.*—Under the head Receipts there is an increase of Rupees 572 in tax on fuel, and Rupees 124 under Miscellaneous. The increase in the former is owing to the sale of a larger quantity than usual of fuel and wood in the Government Jungle at Kodikarai. The increase in the latter is the proceeds of the large quantity of produce in the Government nursery at Shivagunga garden in Tanjore.

19. The works which were carried out from this Fund, during the year under report, are detailed in Statement No. 2. The principal of them are the conservancy of the jungles at Kodikarai and Sheally, as also of six small pieces of scrub jungles in different parts of the district; the formation of seven topes near the Salt platforms in the seven divisions, and the maintenance of the nursery in the Shivagunga garden. It is in the jungle at Sheally that much was done, by way of planting* Palmyra nuts, Casuarinas, and a variety of indigenous productive trees. They are all reported to be in a flourishing condition.

	Number.
* Casuarina plants	3,750
Cadju do.	6,000
Illuppai do.	1,000
Poonai do.	5,000
Neilli do.	50
Mangoe do.	6
Tamarind do.	200
Palmyra nuts	20,000

20. Under the sanction given in the Board's Proceedings noted,† an experimental plantation of Casuarina trees has been started in the town of Negapatam under the personal supervision of the Sub-Collector. At first the operation was confined only to 2·1 Acres. It is now proposed to extend it by taking up more waste land in the vicinity. The ground, however, though conveniently situated, was very uneven and covered with prickly-pear; it has now been levelled and the planting begun. The few hundreds of seedlings planted are growing well. When the additional ground is also taken up and more seedlings are planted and properly reared, the result will, I think, be satisfactory.

† Dated 11th March 1867, No. 1,494.

21. I must not omit to mention here that much attention was also paid to the extensive plantations attached to the seventeen Chuttrums of His Highness the late Rajah of Tanjore, now under Government management.

22. On the whole, I hope that the result of the expenditure under this head will be deemed satisfactory. Out of a total available asset of Rupees 3,509, Rupees 3,277 have been expended, leaving at the end of the year only a small balance of Rupees 232.

23. Now that the accumulated funds have been almost wholly expended, I fear that the receipts may not be sufficient for the expenses that will have to be incurred in maintaining the plantations already started, if not for extending them. I, therefore, beg to suggest that the funds hitherto laid out on the formation of topes near the salt vadies may be reimbursed to this Fund, and expenses for their future maintenance incurred from provision made under "Salt" in the Revenue Budget of charges, as they are solely intended for and connected with salt works. If this proposition meets with the approval of the Board, I will submit a Statement showing the expenditure incurred on this account, and what allotment will be required in future from the Revenue Budget.

24. Nanal Grass Fund.—The transactions of this Fund will be seen in the annexed abstracts:—

No. 7.—Comparative Abstract of the Receipts under Nanal Grass Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanal	.....	3,637	3,637	.....

No. 8.—Comparative Abstract of the 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 for watering plantations in river heads and banks.	...	1,470	1,464	.....	...	1,464	1,464	...
Cost of Public Works Supervision at 10 per cent.	...	.....	146	.....	...	146	146	...
Total...	...	1,470	1,610	.....	...	1,610	1,610	...

25. This Fund was constituted only from the commencement of the past official year. The plantations in this district are under the charge of the Department of Public Works, and the expenditure required for their maintenance is incurred by that agency alone. This fact accounts for the absence of figures under the column "Revenue Department" in the Abstract Statement of Expenditure.

26. Pound Fund.—The subjoined Abstracts show the receipts and charges under this Fund during the year under report, in comparison with the preceding. Further than the information given in these Abstracts, I have nothing to state under this head:—

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	12,275	16,098	3,823	.....
Sale proceeds of do. under do. do.	2,224	3,092	868	.....
Miscellaneous Receipts	57	2	.....	55
Total	14,556	19,192	4,691	55
		Net...	4,636	

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	3,678	...	...	...	4,506	4,506	828	...
Charge for constructing and repairing Pounds	470	...	...	...	1,064	1,064	594	...
Miscellaneous charges	173	...	...	...	231	231	58	...
Amount transferred to the District Road Fund	8,822	...	...	...	10,236	10,236	1,414	...
Total	13,143	...	...	...	16,037	16,037	2,894	...

27. Public Bungalow Fund.—The prescribed Statements showing the transactions of this Fund during the year under report are hereunto annexed:—

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	629	757	128	...
Grant-in-aid from Government	160	160	...	...
Miscellaneous Receipts	19	2	...	17
	808	919	128	17
			Net...111	

No. 12.—Comparative Abstract of the 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	323	...	...	361	345	345	22	...
Batta to Pensioned Sepoys	88	...	...	101	101	101	13	...
Purchase and repair of furniture	28	...	...	50	...	...	...	28
Repair of Bungalows	17	12	12	...	...	12	12	...
Miscellaneous charges	...	...	...	49	34	34	17	...
Cost of Supervision by Public Works Department at 10 per cent.	...	...	1	...	...	1	1	...
Total	456	12	13	560	480	493	65	28
						Net	37	

28. In receipts there is an increase of Rupees 128 under "Fees from Travellers," which is attributable to a larger number of them having halted in the Bungalows in the year under report. Except in the item of purchase and repair of furniture there has been an increase under all the heads of expenditure aggregating to Rupees 65. The increase in the Establishment and batta to pensioned Sepoys is only nominal, since the payment made in 1866-67 was only for eleven months. The other items of increase need no remark. In the year under report, no furniture was purchased or repaired; hence the decrease.

29. From Statement No. 4 it will be seen that all the Bungalows excepting the one at Tanjore are generally in a good condition. Wherever any sundry repairs were required, they have been commenced by the Public Works Department. The only Bungalow that was repaired within the year is the one at Tranquebar at a small cost of Rupees 11-12-0.

30. The Bungalow at Tanjore having been condemned, an estimate, amounting to Rs. 5,130, for the construction of a new building was sanctioned in Government Order, No. 1,837, of 11th June 1868. It is now being built in a conveniently situated site, close to the Railway Station. When the building is completed and the furniture from the old Bungalow is removed, I shall have the latter sold to the best advantage, crediting the proceeds to the Bungalow Fund.

31. Endowment Fund.—The receipts and charges under this Fund during the year under report is exhibited in the following abstracts in comparison with the year 1866-67:—

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	12,849	12,367	...	482
Revenue derived from Inams, etc.	1,59,428	1,55,312	...	4,116
Miscellaneous Receipts	23,828	8,151	...	15,677
Total	1,96,105	1,75,830	...	20,275

No. 14—Comparative Abstract of the 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	23,987	...	...	26,500	26,170	26,170	2,183	...
Cost of feeding indigent persons	1,12,650	...	...	1,00,000	99,242	99,242	...	13,408
Miscellaneous charges	32,117	...	...	35,000	34,754	34,754	2,637	...
Total	1,68,754	...	...	1,61,500	1,60,166	1,60,166	4,820	13,408
								8,588

32. Under all the items of receipt there is a decrease of Rupees 16,275 below that of 1866-67. The decrease under fixed allowances is only nominal, as a portion of the allowances due for 1865-66 was paid in 1866-67. The decrease in Revenue derived from Inams, etc., is likewise nominal. Up to 1866-67, income from all sources was included with that from purely Inam and other lands, while in the year under report these items have been separately shown. The sum of Rupees 23,828 exhibited under "Miscellaneous" in 1866-67, however, is not the receipts realised from the endowments of the Chuttrums, but it is the unclaimed balance of Pagoda and Brahmin Swatantram allowances, carried to the credit of the Fund during that year under the Board's Proceedings, dated 2nd May 1866. The comparison, therefore, of miscellaneous receipts in the year under report with the aboveaid sum of Rupees 23,828, should not be made, as the one has no relation with the other. If the said receipts of the past year are added to the Revenue from Inams, etc., as in last year, a comparison can be made and then there will be an increase of Rupees 4,035. This increase is attributable to the fact that the collections of 1866-67 referred only to eleven months.

	Rs.	
1867-68	1,55,312	
	8,151	
		1,63,463
1866-67		1,59,428
Increase		4,035

33. The increase in charges under establishment and miscellaneous is only nominal, as the payments in the year under report appertained to twelve months, while in 1866-67 to only 11. The decrease in cost of feeding is partly due to a larger number of persons having been fed in 1866-67 on account of the adverse nature of the season, and partly to the value of the paddy which was converted into money, in that year, at enhanced rates, consequent on the drought which then prevailed.

34. From the separate Statement No. 3, it will be seen that there are altogether 37 Chuttrums which compose this Fund in this district. These Chuttrums are of four classes, namely,

I. Seventeen Chuttrums belonging to his Highness the late Rajah, exclusive of the Cunji House which has no separate endowment.

II. Eight Government Chuttrums.

III. Six Private Chuttrums under Government management.

IV. Six Chuttrums under private management, but receiving fixed allowances from Government.

35. Of all the thirty-seven Chuttrums, those belonging to the late Rajah are the most important, as is seen from the results given in the Statement. Including the Cunji House at Tanjore, the number fed in the Rajah's Chuttrums amount to 23,45,950 persons, at a cost of Rupees 98,094. This amount compared with that of the preceding year shows a decrease of Rupees 14,556, but it must be remembered that the paddy consumed in 1866-67, was converted into money at the higher rate which was then prevailing. The charges under Establishment including menial servants during the year under report was Rupees 24,712, against Rupees 23,987 in 1866-67 which consisted only of eleven months. The miscellaneous charges, namely, Rupees 31,303, include charges on account of repairs of Chuttrum buildings, Village maramut, improvement of gardens, fixed allowances to Pagodas, and the payment of Jodi to Government. These charges are usual and fixed, and no particular notice of them is necessary.

	No.	
1866-67	1,12,650	
1867-68	98,094	
Difference		14,556

36. Among the Government Chuttrums no food is distributed, water-pandals are, however, kept up in the hot season, the available assets being sufficient only for that purpose, and keeping the buildings in repair.

37. Among the private Chuttrums under Government management, it is only in two that food is distributed, namely, in the Anaikaran Chuttrum and Ramachendra Mettia's Chuttrum at Trivady. The charges on this account in the former were only Rupees 56, but the number fed is not ascertainable. In Ramachendra Mettia's Chuttrum 16,656 individuals were relieved at a cost of Rupees 677. In the Nadiam Chuttrum a water-pandal is kept up during the hot season. In the remaining Chuttrums under this head, the assets are only sufficient for keeping them in repair.

38. The remaining Chuttrums simply receive the fixed allowances monthly for the purposes mentioned in the columns of the accompanying Statement, but the particulars regarding the number fed or others, are not ascertainable as they are under the management of private individuals.

39. The only item of Local Funds remaining to be noticed is the Process Service Fund, Revenue Department. Its transactions will be seen in the following tabular abstracts:—

No. 15.—Comparative Abstract of the Receipts under Process Service Fund, (R. D.)

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue defaulters under the Madras Act II. of 1864	1,165	2,390	1,225	...

No. 16.—Comparative Abstract of the Charges under Process Service Fund, (R. D.)

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.	Rs.
Batta to Peons and Ameens...	1,126	...	...	2,500	2,041	2,041	915	...

40. In conclusion I have to state that the delay which has arisen in submitting this Report has been caused by the new forms which were not received by me from the Board till the middle of August. After the receipt of the forms, I had to obtain the information required to accurately fill them up, and to do this I was compelled to make frequent references to the Tahsildars. If it had not been for this cause, this Report would have been submitted by the end of August.

(Signed) G. L. MORRIS,
Collector.

Exd. T. Cartledge.

TRICHINOPOLY, 13th October 1868.

No. 199.

From C. T. LONGLEY, Esq.,

Acting Collector of TRICHINOPOLY.

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honour to report upon the operations of the Local Funds of this Collectorate for 1867-68, and to submit the Statements prepared in the forms circulated with the Board's Proceedings, No. 5,258, dated 20th July 1868.

2. The items entered below constitute the Local Funds of the district, and they will be noticed separately in the Order noted:—

District Road Fund.
Jungle Conservancy Fund.
Nanul Grass Fund.
Pound Fund.
Public Bungalow Fund.
Endowment Fund.
Village Cess Fund.
Process Service Fund.
Irrigation Cess.

3. The annexed abstracts exhibit, at one view, the transactions of the several Funds during the year as compared with the transactions of the preceding 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 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	41,272 11 8	58,649 15 8	1,99,922 11 1	3,605 9 0	46,611 6 9	50,216 15 9	59,705 11 4
Jungle Conservancy Fund	1,845 8 6	8,699 13 1	5,545 8 7	750 7 10	1,987 5 7	2,737 13 5	2,807 6 2
Nanul Grass Fund	... ...	1,412 8 6	1,412 8 6	... ...	... ...	... ...	1,412 8 6
Pound Fund ...	4,689 11 1	5,086 10 10	9,776 5 11	5,634 13 8	... ...	5,634 13 8	4,142 8 3
Bungalow Fee Fund ...	864 11 9	961 8 0	1,826 1 9	639 10 1	... ...	639 10 1	886 7 8
Endowment Fund	9,253 3 9	8,496 14 7	12,752 1 4	3,413 8 9	... ...	3,413 8 9	9,338 13 7
Village Cess Fund	83,364 14 8	1,04,862 9 1	1,88,227 7 6	66,273 15 9	... ...	66,273 15 9	1,21,953 7 9
Process Service Fund, Revenue Department ...	573 8 6	4,473 9 0	5,045 3 0	3,997 1 9	... ...	3,997 1 9	1,048 2 3
Irrigation Cess	8,820 10 6	8,819 8 0	16,939 13 6	7,647 10 0	... ...	7,647 10 0	9,292 3 6
	1,49,984 7 5	2,00,964 11 9	3,50,949 3 2	91,963 5 3	48,598 12 4	1,40,561 2 9	2,10,388 1 5

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	63,513	68,650	5,137	...	31,804	50,217	18,413	...
Jungle Conservancy Fund...	2,184	3,700	1,516	...	1,942	2,738	796	...
Nanul Grass Fund	...	1,412	1,412	...	.....	.....	...	....
Pound Fund	4,715	5,089	374	...	5,305	5,635	330	...
Bungalow Fee Fund	534	961	427	...	529	639	110	...
Endowment Fund	2,423	3,499	1,076	...	1,054	3,413	2,359	...
Village Cess Fund	1,06,620	1,04,863	...	1,757	87,896	66,274	...	21,622
Process Service Fund, Revenue Department	2,328	4,472	2,144	...	2,139	3,997	1,858	...
Irrigation Cess	8,002	8,319	317	...	7,476	7,648	172	...
Total...	1,90,319	2,00,965	12,403	1,757	1,38,145	1,40,561	24,038	21,622

4. District Road Fund.—Statement No. 1 gives the particulars of receipts. The cash balance on the 1st April 1867 was Rupees 41,273. Add the receipts during the year amounting to Rupees 68,650, the total available sum was Rupees 1,09,923. Deduct the expenditure of Rupees 50,217, incurred during the year, the balance at its close was Rupees 59,706.

5. The following Abstract exhibits the receipts from the several sources as compared with the transactions of the preceding year:—

Items.	Last year, 1866-67.	Current year, 1867-68.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry Rents	...	3,196	3,196	...
2. Road Cess	28,107	58,314	30,207	...
3. Surplus collection of Pound Fund...	4,000	4,000	...	...
4. Grass Rent	1,506	1,090	...	416
5. Rent and sale of Reeds...	287	34	...	253
6. Fish Rent	587	1,295	708	...
7. Recoveries of advances of the current year	...	101	101	...
8. Do. do. of the past year	...	500	500	...
9. Miscellaneous receipts	29,026	120	...	28,906
Total...	63,513	68,650	34,712	29,575
Net Increase...	...	...	5,137	...

6. Thus it will be seen that the receipts of the year under review, compared with those of the preceding year, show a net increase of Rupees 5,137. This increase occurs chiefly in the item of Road Cess. The several items will, however, be noticed *seriatim*.

7. The system of renting Ferries was brought into force in August 1867. This was, in fact, its first introduction into the district. The collections exhibit, therefore, the transactions of the last eight months of the year. Full particulars concerning this item are given in enclosure A. to Statement No. 1.

8. The increase in the "Road Cess" is large, amounting to Rupees 30,207, and is attributable partly to the large outstanding balance at the close of the preceding year having been nearly collected during the year under review, and partly to the comparison of receipts of eleven months which comprised the preceding official year with those of twelve months of the current. Full particulars are given in enclosure A. to Statement No. 1.

9. The decrease under "Grass Rent" is owing to the kists on account of the Fort Moat grass farm having fallen in arrears from November 1867. This farm has since been (under Government Order, No. 1,228, dated 5th May 1868,) transferred to Trichinopoly Municipality, with the outstanding arrears, and the collections realised since the establishment of the Municipality, namely, 1st of November 1866.

10. The decrease under "Rent and sale of reeds" is attributed to the Nanul proceeds which were brought under this item up to the close of the preceding year, having been during the year under review credited to a separate head "Nanul Grass Fund," agreeably to the Board's Circular Order, dated 8th August 1866, No. XXIX.

11. The increase under "Fish rent" occurs partly in the rent derived from the fishery of the large tank in the town of Trichinopoly, which had not been cleared out for several years past until the year under review, and partly to the comparison of the receipts of eleven months with those of twelve months.

12. The recoveries of the advances of the current year amount to Rupees 101. Full particulars are given in enclosure A. Rupees 100 was the sum advanced by my predecessor to the Executive Engineer at his request, in order to his undertaking certain Local Fund repairs, the estimated amount being in the meanwhile placed at the disposal of the Department of Public Works, through the Accountant General, the amount advanced was refunded. This course was quite unnecessary and seems to have been adopted under a misconception of the existing rules.

13. The recoveries of the advances of past years amount to Rupees 500. This forms the expenditure incurred in part execution of certain roads in the Town of Trichinopoly. The Towns' Improvement Act being, in the meanwhile, brought into force, the Municipality took charge of the roads in question and refunded the above sum.

14. The last or ninth item consists of the undermentioned two sums:—

	Rs.	A.	P.
Rattan tax	33	12	0
Amount added as per Accountant General's instructions.	86	2	2
	119	14	2

I have written to the Accountant General for particulars regarding this sum* and on the receipt of his reply, I will communicate with the Board.

* Rupees 86-2-2.

15. The total expenditure out of the District Road Fund during the year amounted to Rupees 50,217, as per detailed Statement No. 2. Deducting the expenditure on the marginal items amounting to Rupees 126, the balance Rupees 50,091 was expended on roads and communications and Miscellaneous Public Improvements, out of the available funds of Rupees 1,09,923, or little more than 45·57 per cent., against Rupees 38·26 per cent. in the previous year.

	Rs.	A.	P.
Refunds of excess collections made on account of Road Cess.....	25	10	0
Amount erroneously advanced and adjusted—Vide paragraph 13 of this letter...	100	0	0
	125	10	0

16. The following Comparative Abstract exhibits the outlay on new works and repairs, etc., incurred both by the Revenue and Public Works Departments:—

Items.		Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's expenditure. By the Public Works Department. Actual expenditure.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications.	New Works.	17,050	49,790	43,272	.....	...	43,272	26,222	...
	Repairs... ..	7,114	4,724	3,339	7,270	3,183	6,522	...	592
Miscellaneous Public Improvements.	New Works.	156	...	.....	...	...	.....	...	156
	Repairs ...	1,256	...	.....	700	297	297	...	959
Contingent charges		2,228	...	.....	.....	26	26	...	2,202
Advances made in the year.		4,000	...	.....	.....	100	100	...	3,900
	Total...	31,804	54,514	46,611	7,970	3,606	50,217	26,222	7,809
	Net...	...	...	.....	.....	...	.....	18,413	...

17. The expenditure during the year though large compared with that of the preceding year, does not bear a fair proportion to the available assets. This circumstance is, I am led to believe, mainly attributable to the fact of the revised Budget having been sanctioned late in the year.

18. Out of the outstanding arrears, Rupees 24-13-0 are declared irrecoverable, and sanction is solicited to write off this sum. Rupees 8-12-0 is the Road Cess on the amount of Ryotwary arrears already written off as sanctioned by the Board, and the balance Rs. 16-1-0 relates to the Ryotwary arrears recommended to be written off in my Settlement Report recently submitted to the Board.

19. Jungle Conservancy Fund.—The balance on the 1st April 1867 was Rupees 1,845. The receipts of the year being added amounting to Rupees 3,700, the available amount was Rupees 5,545.

20. The Abstract below exhibits the receipts from the several sources as compared with the transactions of the preceding year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel or Firewood and Bamboos	775	2,222	1,447	.....
Sale of Trees...	1,109	1,049	.....	60
Fees from Charcoal Burners	266	429	163	.....
Miscellaneous receipts	34	.....	.....	34
Total...	2,184	3,700	1,610	94
Net...	.....	.....	1,516	.....

21. The increase under items "Tax on fuel or firewood and bamboos" and "Fees from Charcoal Burners," amounting respectively to Rupees 1,447 and Rupees 163 is owing to the increased demand for these articles during the year under review. The decrease under "Sale of trees" is small and requires no remark.

22. The expenditure during the year was Rupees 2,738. Deducting the expenditure on the marginal item amounting to Rupees 339, the remainder, Rupees 2,399, was expended for the formation and maintenance of nurseries, avenues, and topes, as detailed in Statement No. 2.

Commission for the Collection, Rupees 339.

23. During the year a fresh nursery was formed at Tirmandoray in the Wudiarpolliem talook, and the existing nurseries and topes were considerably improved. The Agunda Cauvery bank, the Ponairy channel banks, and the north bank of the Coleroon dyke were planted with young trees. The Salem and a few other roads were provided with young avenues.

24. During my recent tour through the district, I selected most eligible sites for the formation of topes and excavation of wells. The estimates are under preparation, and I will address the Board separately on the subject.

25. The Comparative Abstract entered below exhibits the expenditure on the several items composing the Jungle Conservancy Fund:—

Items.	Expenditure of last year.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's expenditure. By the Public Works Department. Actual expenditure.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes.	294	.....	438	.....	.....	438	144	...
Improvement and maintenance of do.	...	2,028	1,549	.....	328	1,877	1,877	...
Commission for the collections	182	.....	.....	.....	339	339	157	...
Establishment for avenues, etc.....	...	.....	.....	.....	78	78	78	...
Miscellaneous	1,466	... ...	.....	.....	6	6	...	1,460
Total...	1,942	2,028	1,987	.....	751	2,738	2,256	1,460
Net...	...	.....	.....	.....	.....	...	796	...

26. Nanul Grass Fund.—This became a separate Fund during the year under review. Full particulars are given in enclosure A. to Statement No. 1. An Abstract of the same is given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul	.....	242	242	.....
Coray rent	.....	64	64	.....
Miscellaneous receipts	.....	1,106	1,106	.....
Total ..	.....	1,412	1,412	.....

27. Miscellaneous receipts include a sum of 1,066 Rupees credited to this item under instructions from the Accountant General. Particulars of this sum are not known. I have applied to that officer for the same, and on the receipt of his reply, I will communicate the result to the Board.

28. The collections up to the end of the year amount to Rupees 1,412. No expenditure was incurred.

29. Pound Fund.—The balance on the 1st April 1867 was Rupees 4,690. The receipts during the year amounting to Rupees 5,088 being added to the total Rupees 9,778 forms the available amount.

30. The annexed 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	3,805	3,820	15	.....
Sale proceeds of stray cattle	900	1,265	365	.....
Recoveries of advances and unadjusted expenditure	.....	1	1	.....
Miscellaneous receipts	10	2	.....	8
Total...	4,715	5,088	381	8
Net...	.....	.....	373	.....

31. The net increase of Rupees 373 occurs in the "Sale proceeds of Stray Cattle," and requires no particular remark.

32. The expenditure amounts to Rs. 5,635. Deducting the expenditure on the marginal items amounting to Rupees 4,061, the remainder was the outlay on account of Establishment and construction and repair of Pounds, as shown in the following Abstract:—

	Rs.
Amount transferred to District Road Fund	4,000
Refunds of sale proceeds of Cattle	60
Do. of excess collections made on certain impounded Cattle	1
	4,061

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	1,117	.....	1,230	113	.....
Charges for constructing and repairing Pounds	24	.....	344	320	.....
Miscellaneous charges	164	.....	61	.....	103
Amount transferred to the District Road Fund	4,000	.....	4,000	.....	.....
Total...	5,305	.....	5,635	433	103
Net...	.....	.....	.....	330	.....

33. Deducting the expenditure* incurred from the available amount† the balance at the close of the year was Rupees 4,143. Of this I propose to transfer to the District Road Fund a sum of Rupees 4,000, leaving the remainder for the purposes of Pounds.

	Rs.
*	9,778
†	5,635
	4,143

34. Public Bungalow Fund.—This Fund had in its favour a balance of Rupees 365. This was raised to Rupees 1,326 by the addition of the receipts of the year amounting to Rupees 961 as shown in the following Abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees collected from Travellers	445	308	.....	137
Sale proceeds of Furniture	84	.....	.....	84
Do. of Bungalows	.....	495	495	.....
Grant-in-aid from Government	.....	158	158	.....
Miscellaneous receipts	5	.....	.....	5
Total...	534	961	653	226
Net...	.....	.....	427	.....

35. The decrease under "Fees from Travellers" is attributable to the fact of travellers having ceased to use the marginal Bungalows which have been abandoned since the opening of the Errode extension line.

Mussri and Tottiem on the Salem road
Manavassey and Pudupolliem on the Career road.

36. The amount entered under "Sale proceeds of Bungalows" consists of the proceeds derived in 1863 from the sale of the Bungalows at Utatur and Nungaveram. This amount was till now kept in deposit, and brought to the credit of this Fund during the year under review.

37. The expenditure during the year amounted to Rupees 639, as particularized in the annexed Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	363	.....	360	.....	3
Batta to Pensioned Sepoys	154	.....	163	9	.....
Purchase and repair of office furniture	4	.....	79	75	.....
Miscellaneous receipts	9	.....	37	28	.....
Total...	530	.....	639	112	3
Net...	.....	.....	.....	109	.....

38. Statement No. 4 shows the number of Bungalows, the number of travellers who halted at them, and the condition of each Bungalow.

39. Endowment Fund.—The balance at the credit of this Fund on the 1st April 1867, was Rupees 9,253. Add the receipts during the year, namely, Rupees 3,499, as shown in the annexed Abstract, the total Rupees 12,752 was the amount available:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Revenue derived from Inams, etc	2,056	2,027	.....	29
Recoveries of advances and unadjusted charges	.....	725	725	.....
Miscellaneous receipts	367	747	380	.....
Total...	2,423	3,499	1,105	29
Net...	.....	.....	1,076	.....

40. The net increase occurs chiefly in the items "Recoveries of advances and unadjusted charges" and "Miscellaneous receipts."

41. The amount entered under "Recoveries of advances" forms the refunds from advances made for the repairs of Urani tanks. Before the repairs were undertaken the tanks received good supply of water, and the amount advanced was, therefore, refunded, as the estimated repairs could not be carried out during the year.

42. Miscellaneous receipts include the sale proceeds of Iyalur water pandal amounting to Rupees 704, and the savings effected out of the salaries of the establishment entertained at the Culpatty Chuttrum and from the sale of the provisions formerly purchased for feeding the poor at that Chuttrum.

43. The expenditure amounted to Rupees 3,413. Full particulars are given in Statement No. 3 herewith submitted. An Abstract of the expenditure compared with the transactions of the preceding year is given below:—

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	441	..	427	...	14
Cost of feeding indigent persons	96	...	97	1	...
Miscellaneous charges	517	...	2,889	2,372	...
Total...	1,054	...	3,413	2,373	14
Net...	.....	...	...	2,359	...

	Rs.
Construction of Padalur Chuttrum	727
Repairing certain Chuttrums as per Statement No. 3.	591
Repairing Urani tanks	1,564
Contingencies	67
	2,889

44. There is a large increase under Miscellaneous charges owing to the large outlay incurred as per margin on account of the construction and repairs of Chuttrums and Tanks.

45. The balance to the credit of this Fund at the close of the year is large, amounting to Rupees 9,339. I have, during my recent tour, formed a scheme for the employment of this sum, and the Board will be separately addressed on the subject, on the receipt of the required plans and estimates.

	Rs.	A.	P.
Fasly 1247	6	10	6
,, 1251	8	0	0
,, 1256	16	15	6
,, 1266	1	0	10
,, 1270	4	10	0
,, 1271	9	15	0
,, 1273	49	9	11
,, 1273	4	15	6
,, 1274	16	4	9
,, 1276	6	13	3
	123	13	3

46. Out of the outstanding arrears, Rupees 123-13-3 are declared irrecoverable, owing to the death, absence, and poverty of the ryots concerned. Sanction is solicited to write off this sum.

47. Village Cess Fund.—The balance in favour of this Fund on the 1st April 1867 was Rupees 83,365. The receipts during the year amounted to Rupees 1,04,862 as shown in the annexed Statement, making in all Rupees 1,88,227:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fee Cess under Act IV. of 1865	1,06,620	1,04,675	.....	1,945
Miscellaneous	.....	187	187	.....
Total...	1,06,620	1,04,862	187	1,945
Net...	.....	.....	.....	1,758

48. The decrease in Fee Cess under Act IV. of 1865, is attributable to the large arrear collections made in 1866-67 on account of 1865-66, in which year the Act was first brought into operation.

49. Miscellaneous receipts consist of the unpaid portions of the Abstracts of village servants, which were once debited in the accounts.

50. The expenditure amounted to Rupees 66,274, as given in the annexed Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village officers.	87,896	...	62,465	...	25,431
Miscellaneous	...	...	3,809	3,809	...
Total...	87,896	...	66,274	3,809	25,431
Net...	...	...	...	...	21,622

51. The decrease under "Payment to Village officers" is owing to a greater portion of the payments of 1865-66 having been made in 1866-67.

	Rs.	A.	P.
Refunds of Cess collected on entire Inams ...	3,337	6	0
Refunds of excess collections	472	0	0
	3,809	6	0

	Rs.	A.	P.
* Fasly 1274	50	6	0
,, 1275	19	14	0
,, 1276	23	15	0
	93	0	0

52. Miscellaneous charges consist of the marginal items.

53. Out of the outstanding balance, a sum of Rupees 95* is declared irrecoverable owing to the death, absence, and poverty of the ryots. Sanction is solicited to write off this sum.

54. Process Service Fund.—The balance at the beginning of the year, added to the receipts during the year, amounted to Rupees 5,045.

55. The following is the Comparative Abstract of receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realized from Revenue defaulters under Act No. II. of 1864	2,328	4,472	2,144	.....
Total...	2,328	4,472	2,144	.....

56. The increase arises from the large number of processes issued during the year, owing to kists not having been punctually paid up.

57. The expenditure amounted to Rupees 3,997, of which the following is the Comparative Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons	2,139	.....	3,997	1,858	.....
	2,139	.....	3,997	1,858	.....

58. The reason assigned for the increase under "Receipts" accounts for the increase under "Expenditure."

59. Irrigation Cess.—This Fund had to its credit a sum of Rupees 8,621, which, by the addition of the receipts during the year amounting to Rupees 8,319, was raised to Rupees 16,940.

60. The following is the Comparative Statement of receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of Cess realized	7,430	8,318	888	.....
Recoveries of advances and unadjusted charges	.....	1	1	.....
Miscellaneous	572	.....	.....	572
Total...	8,002	8,319	889	572
Net...	.....	.....	317	.....

61. The increase is mainly attributable to the comparison of the receipts for twelve months with those of eleven months.

62. The expenditure during the year amounted to Rupees 7,648, as shown in the annexed Comparative Abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	5,663	.....	6,569	906	.....
Miscellaneous	1,813	.....	1,079	.....	734
Total...	7,476	.....	7,648	906	734
Net...	.....	.....	.....	172	.....

63. The increase under establishment is owing partly to the increase of the salaries of certain servants on the Conservancy establishment, and partly to the comparison of the charges of eleven months with those of twelve months.

64. The item "Miscellaneous" consists of the outlay incurred for the construction of Coramboos or cross dams in the Cauvery.

65. The annexed Abstract shows the Demand, Collection, and Balance:—

	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
Arrears	7,143	5,079	2,064
Current	8,579	3,239	5,340
Total	15,722	8,318	7,404

66. Of this balance of Rupees 7,404, Rupees 5,142 have since been collected, and of the net balance of Rupees 2,262, Rupees 2,198-12-6 is declared irrecoverable from the reasons given in the margin, and I request that sanction may be accorded to write off this sum. The net outstanding balance up to this date is Rupees 63 only.

* Death, absence, and poverty of the ryots concerned.
Amount of Cess erroneously charged on lands under tank irrigation and on waste lands.
Amount of Cess erroneously charged on double crop lands, the Cultivators concerned having calculated each acre yielding double crops as two acres.

MADURA, 7th December 1868.

No. 300.

From the Honorable D. ARBUTHNOTT,

Collector of MADURA,

To A. MACGREGOR, Esq.,

Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the administration of the District Local Funds for the official year 1867-68, accompanied with the Statements noted in the margin, prescribed in the Proceedings of the Board, dated 20th July 1868, No. 5,258.

No. 1; with Enclosure A: and Nos. 2 to 4.

2. The cash balances of the several funds were entered as given in the Board's general report for 1866-67; the only difference of Rupees 400 occurring in the District Road Fund has been shown under "Disbursements." The origin of this difference was explained in paragraph 3 of my letter, dated 30th September 1868, No. 262.

3. As directed in paragraph 33 of the above Proceedings, I beg to subjoin the following two abstract Statements showing the transactions of the several funds as compared with the Receipts and Charges under them.

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

Funds.	Balance brought forward on the 1st April 1867.	Receipts during the year.	Total.	Expenditure during the year			Balance at the end of the year.	Excess expenditure.
				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	662 14 9	85,119 5 5	85,782 4 2	69,922 15 1	98,923 2 6	1,68,846 1 7	... ...	83,063 13 5
Jungle Conservancy Fund	60 1 0	5,991 3 6	6,051 4 6	3,169 8 6	... ...	3,169 8 6	2,881 12 0	
Nanul Grass Fund	... ...	386 9 5	386 9 5	135 4 1	... ...	135 4 1	251 5 4	
Pound Fund	11,940 12 5	12,718 11 0	24,659 7 5	13,819 8 3	... ...	13,819 8 3	10,839 15 2	
Public Bungalow Fund	655 2 9	589 2 6	1,244 5 3	594 4 6	... ...	594 4 6	650 0 9	
Endowment Fund	11,074 6 0	21,526 1 11	32,600 7 11	28,828 12 8	... ...	28,828 12 8	3,771 11 3	
Village Service Fund	... ...	838 2 8	838 2 8	835 6 7	... ...	835 6 7	2 12 1	
Process Service Fund in the Revenue Department	6 8 0	14 7 1	20 15 1	13 4 0	... ...	13 4 0	7 11 1	
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Total	24,399 12 11	1,27,183 11 6	1,51,583 8 5	1,17,318 15 8	98,923 2 6	2,16,242 2 2	18,405 3 8	83,063 13 5
In Balance	... ...	... ...	... ...	... ...	... ...	... ...	64,658 9 9	

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	41,130	85,119	43,989	...	65,503	1,68,846	1,03,343	...
Jungle Conservancy Fund	5,079	5,991	912	...	12,812	3,170	.....	9,642
Nanul Grass Fund	82	387	305	...	107	135	28	...
Pound Fund	12,152	12,719	567	...	13,993	13,820	.....	173
Public Bungalow Fund	579	589	10	...	490	594	104	...
Endowment Fund	12,062	21,526	9,464	...	20,568	28,829	8,261	...
Village Service Fund	583	838	255	...	583	835	252	...
Process Service Fund in the Revenue Department	1	14	13	...	.....	13	13	...
Irrigation Cess	...	.....	...	...	.....	.....	.....	...
Total	71,668	1,27,183	55,515	...	1,14,056	2,16,242	1,12,001	9,815
Net	...	.....	...	...	.....	.....	1,02,186	...

4. It will be seen that the condition of the several funds is very satisfactory. There is increase both in Receipts and Charges, while the expenditure under each item has been generally commensurate with available funds.

5. *District Road Fund.*—The following are the Comparative Abstracts of receipts and disbursements prepared with reference to paragraph 34.

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.
Ferry rents	3,775 10 2	5,221 5 0	1,445 10 10	... ...
Tolls on roads and bridges	1,115 3 10	43,805 5 5	42,690 1 7	... ...
Road Cess	12,000 0 0	11,000 0 0	... ...	1,000 0 0
Surplus Pound Fund	... ...	... ...	... ...	... ...
Grass rent	14,227 15 9	15,296 7 11	1,068 8 2	... ...
Fish rent	3,975 6 1	3,231 3 6	... ...	744 2 7
Avenue clippings	503 9 8	125 0 1	... ...	378 9 7
Contribution in aid of Public Works	... ...	132 11 4	132 11 4	... ...
Recoveries of advances, current year	50 10 2	3,490 4 1	3,439 9 11	... ...
Do. of do. past year.	... ...	... ...	... ...	... ...
Do. of do. made for imperial works	... ...	... ...	... ...	... ...
Do. of unadjusted charges in cash	... ...	... ...	... ...	... ...
Do. of adjusted expenditure	... ...	... ...	... ...	... ...
Miscellaneous Receipts.				
Collections on bandy-pettahs	1,127 4 4	1,365 12 4	238 8 0	... ...
Fees on measures	179 12 3	147 9 4	... ...	32 2 11
Fines and forfeitures levied from Avenue Establishment	30 9 5	13 9 9	... ...	16 15 8
Sum erroneously credited to this fund, instead of Nanul Grass Fund	... ...	74 0 0	74 0 0	... ...
Amount of Irrigation Cess for maintaining Nelayur channel	400 6 4	1,216 0 8	815 10 4	... ...
Miscellaneous items not occurring in the year under report	8,744 3 2	... ...	... ...	3,744 3 2
Total...	41,130 11 2	85,119 5 5	49,904 12 2	5,916 1 11
Net...	... ...	... ...	43,988 10 3	

No. 4.—Comparative Abstract of the 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. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Communications. New Works	31,085 2 4	85,159 0 0	85,413 0 3	40,979 0 0	42,435 5 9	1,27,848 6 0	96,763 3 8	... ...
Communications. Repairs	18,911 7 8	4,393 8 0	4,517 3 5	14,491 0 0	9,143 11 8	13,660 15 1	... ...	5,250 8 7
Miscellaneous Public Improvements. New Works	3,531 8 3	... ...	... ...	... ...	1,140 8 0	1,140 8 0	... ...	2,391 0 3
Miscellaneous Public Improvements. Repairs	414 4 3	... ...	... ...	... ...	13,840 3 5	13,840 3 5	13,425 15 2	... ...
Petty Establishment	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Tools and Plants	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Contingent Charges	7,998 3 2	... ...	... ...	... ...	928 4 11	928 4 11	... ...	7,069 14 3
Advances made in the year	3,127 10 9	... ...	... ...	... ...	2,434 13 4	2,434 13 4	... ...	692 13 5
Cost of supervision by Public Works Department at ten per cent.	435 0 0	... ...	... ...	... ...	... ...	8,992 14 10	8,557 14 10	... ...
Total...	65,503 4 5	... ...	98,923 2 6	... ...	69,922 15 1	1,68,846 1 7	1,18,747 1 8	15,404 4 6
Net...	... ...	... ...	... ...	... ...	... ...	... ...	1,03,342 13 2	

6. The receipts of the year, as compared with those of the preceding, show a net increase of Rupees 43,989. This chiefly occurs in the item "Road Cess" and "Recoveries of advances of the past years". Even after making the necessary allowance for the preceding year being composed of eleven months, the increase is still large.

7. The increase in tolls on roads and bridges is attributable to the collections of the year being for twelve months and to the increased traffic. The toll is collected on only one road in the district, namely, Andipatty Pass, which was once impassable, and is now a first class road, thoroughly made at considerable expense and labor. The following rates sanctioned by Government, under date the 19th September 1861, No. 1,751, are levied on the road by the servants employed for the purpose:—

	Rs.	A.	P.
A laden pony, bullock or donkey	0	0	6
An empty cart or bandy	0	1	0
A single horse	0	1	0
A laden cart and pair of bullocks	0	2	0
A carriage of any kind with horses or bullocks	0	2	0
A palanquin or mancheel with bearers	0	2	0
A camel	0	4	0
An elephant...			

8. The Road Cess Act III. of 1863 having been in full force during the year, accounts for the great increase in the item. The collections, however, do not include the amount of cess due by the Zemindars of Ramnad and Shevaganga, which was not paid within the year. The cess is included in the ryots' puttah and collected and carried to account in the same manner as Land Revenue. In the case of Zemindaries and Inam villages, the cess is collected for Government by the Zemindars and Huddars respectively. The cess due on sundry Inams in Government villages are levied by village servants. The Memorandum given in the margin shows the collection and ballance in the ryotwary lands, etc., with the exception of those in Ramnad and Shevaganga; a great portion of the balance, namely, Rupees 6,150, has since been recovered. The demand of the year, for Ramnad and Shevaganga, amounts to Rupees 41,051 including that on Inams in the estates. The Zemindarnee of Shevaganga entered into a composition under Section 18 to pay Rupees 17,000 annually, of which three-fourths were taken as demand for the year under the Proceedings of the Board, dated 12th December 1866, No. 8,795.

	Collection. Rs.	A.	P.	Ballance. Rs.	A.	P.
Ryotwary Lands	35,428	11	6	1,892	1	9
Inam do.....	2,227	5	6	811	1	7
Zemindary do.....	6,160	4	8	6,816	1	8
Total.....	43,805	5	5	9,019	4	5

9. There is a decrease in the Pound Fund which requires no particular explanation, as it is of a fluctuating nature.

10. The increase under "Fish Rent" is due to the collections of the year being for twelve months, while that of the preceding year was for eleven months. The rent is levied in three ways: first by renting the fishery of tanks and channels whenever they can be fished during dry seasons; secondly, by collecting a rate of 3 Annas a cawny on the cultivated area under tanks; and thirdly, by raising a consolidated rent in other cases at so many Rupees per tank. The first and second methods are liable to fluctuation.

11. The item Avenue Clippings, includes the sale proceeds of avenue clippings, decayed avenue trees and produce of avenues. The decrease in the item is owing to the most of the old trees having been removed and new ones planted.

12. A sum of Rupees 125-0-1 was received in October 1866, as a contribution for forming a lake at Kodaikanel which was completed at a cost of Rupees 2,275, but the sum was through mistake placed in deposit, and only brought to account this year. A further sum of Rupees 2,000 has also been contributed for the same purpose in 1864-65. It will be seen that only a small sum of Rupees 150 was paid as a grant-in-aid from the District Road Fund.

13. The increase in "The recoveries of advances" does not call for remark. The items are composed of the balance of advances made to the Talook Officers for execution of works. One of the principal items in them is Rupees 3,127-10-0 which remained with the Executive Officers at the close of 1866-67. As the system of making advances is prohibited by the Board's Proceedings, dated 30th June 1835, No. 3,671, and leads to great confusion, I will see that the practice is discontinued.

14. The increase and decrease in the component items of "the Miscellaneous Receipts" are trifling, and do not require any explanation. A sum of Rupees 1,216-0-8 was collected in the year from the ryots at the rate of 4 Annas a cawny, on account of the pay of the Nelayur Channel Establishment employed for maintaining and conserving the channel. The above is a voluntary contribution from the ryots to relieve them from contributing labor towards clearing and repairing the channel, and diverting water into it. This fund, I believe, properly falls under Irrigation Cess, to which I will transfer the item in the current year's accounts.

15. The expenditure under "District Road Fund" exceeds the receipts by Rupees 83,063-13-5, which were spent on new works. These were put in hand in anticipation of large amount expected to be realised from the Road Cess. Rupees 1,20,000 were first calculated upon, while the actual collection, it will be seen, was only Rupees 43,805. This result is attributable to the non-payment of the cess by the Shevaganga and Ramnad Zemindars, and to the collection of three-fourths of the cess in the year under Proceedings of the Board, dated 12th December 1866, No. 8,795.

16. The excess expenditure or minus balance of this fund is Rupees 32,387-8-4, as brought forward in the Plus and Minus Memorandum submitted for April 1868, while that stated in the accompanying accounts is Rupees 83,063-13-5, and thus a difference of Rupees 50,676-5-1 is apparent which is composed of the following items not brought to account in the above Memorandum.

The balance of the expenditure by Department of Public Works to be adjusted in the Plus and Minus Memorandum, after the receipt of instructions from the Accountant General, is Rupees 49,801-15-7.

The sum added in the Plus and Minus Memorandum, under the orders of the Accountant General, and not brought in the accounts herewith submitted, under paragraph 10 of the Board's Proceedings, dated 20th July 1868, No. 5,258, is Rupees 874-5-6.

17. There is a net increase of expenditure of Rupees 1,03,343 over that of the preceding year, occurring in the items of new works under "Communications," of repairs under "Miscellaneous Public Improvements" and of cost of supervision by Public Works Department. The larger expenditure made by the Public Works and Revenue Departments on new works accounts for the increase in the item, while the increase under "Repairs" in Miscellaneous Public Improvements, is due to the inclusion in the item of the cost of Establishment for avenues, tolls, etc., under the Board's instructions contained in paragraph 13 of the Proceedings quoted in paragraph 1, which were hitherto added to contingent charges, and this very cause produced a decrease in the latter item.

18. The decrease in other items calls for no remark, the expenditure under them having been made with reference to the requirements of the district.

19. No sums have been entered against the Items "Petty Establishment" and "Tools and Plants," as no expenditure was incurred under them during the year. The establishment of Overseers, etc., sanctioned by Government, has also not been entertained.

20. The Road Fund has been very usefully employed in improving and making several important lines of communications in the district. The Revenue and Public Works Departments have been energetic in laying out the money placed at their disposal, and the allotment of the year has even been exceeded, except in the case of allotment for repairs by Revenue Department. A sum of Rupees 1,27,848 has been spent on new works and Rupees 1 ,660 on repairs.

21. An important road from Tondy near Vattanum to Dindigal has been made at a cost of Rupees 44,329-13-0, and requires Rupees 60,000 to complete it. The condition of this road has been always a subject of complaint by Salt traders. The other roads, which received a considerable share of the expenditure, are those between Pambar* near Periakolum to Pallaputti on road to Dindigal, and between Tirumangalam† to Allinagaram, *via* Oosilamputti and Andiputti. These two roads open the Periakolum and Cum-

	Rs.	A.	P.
* 34,809	15	11	
† 38,550	8	8	

bum Valley to traffic. The other works and repairs are of ordinary character executed for the improvements of internal district communications, and require no special remark, except the item of Rupees 2,000 spent on repairing the Madura town roads. This sum was provided in the Budget when the Town Fund formed an item of the Local Funds, but after its transfer to the Municipality in October 1863, the above sum was, in February 1868, paid to it from the District Road Fund at the request of the Vice-President to reimburse the Municipality for the sum laid out by it on the repair of the town roads.

23. Under "New Works, Miscellaneous Public Improvements," a sum of Rupees 1,140-8-0 was spent in sinking wells, digging pits, planting avenues, etc. The wells were intended for watering avenue trees and for the use of travellers.

23. Rupees 13,840 were expended under the head "Repairs," four-fifths of which are the cost of establishment for maintenance of avenues. The expenses for the avenue establishment were not only incurred from this item, but from Jungle Conservancy Fund also. With reference to the available resources of the funds, a larger share of the expenditure was made from the District Road Fund. The watering and maintaining avenues are given on contract in certain localities, and fixed establishment is entertained in others, while coolies were employed in some places, only during the dry season of the year when their services were required. The young avenues are now in a flourishing condition.

24. The cost of establishment for tolls and pettahs is Rupees 475 and 510, respectively. The first item occurs on the Andipatty Pass, and the second on the several pettahs constructed in the district at the expense of the fund. The remaining sum was spent chiefly on repairing the streets of the towns of Periakolum, Palani, and certain other villages.

25. The items composing "Contingent Charges" do not call for any special notice, excepting that in which Rupees 248-9-5 were transferred to "Nanul Grass Fund," as a separate head for the fund was introduced.

26. The cost of supervision by Public Works Department was calculated and entered in the account according to the instructions of the Board.

27. *Jungle Conservancy Fund.*—The following Abstracts show the receipts and disbursements under the item, as compared with those of the preceding year.

No. 3.—Comparative Abstract of the Receipts under Jungle Conservancy Fund for 1867-68.

Items.	1866-67.	1867-68.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on fuel, firewood, and bamboos ...	4,025 0 0	4,385 4 7	360 4 7	... ...
Rent of jungles ...	... ...	... ...	... ...	... ...
Sale of trees ...	580 0 0	755 14 8	175 14 8	... ...
Fees from charcoal burners ...	371 0 0	521 7 6	150 7 6	... ...
Miscellaneous receipts.				
Rent of Caruvelum fruits ...	... ...	304 4 9	304 4 9	... ...
Do. of bungalow gardens ...	... ...	10 8 0	10 8 0	... ...
Refund of charges on account of palmyra seeds, etc. ...	... ...	13 12 0	13 12 0	... ...
Miscellaneous receipts not occurring in the year under report ...	103 0 0	... ...	... ...	103 0 0
Total...	5,079 0 0	5,991 3 6	1,015 3 6	103 0 0
Net...	... ...	... ...	912 3 6	... ...

No. 4.—Comparative Abstract of the Charges under Jungle Conservancy Fund for 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.
Formation of fresh plantations and topes ...	8,833	...	...	...	879	879	...	7,954
Improvement and maintenance of topes ...	148	...	...	...	158	158	10	...
Commission for the collection ...	658	...	...	...	792	792	134	...
Establishment of avenue, etc. ...	3,091	...	...	...	780	780	...	2,311
Miscellaneous charges ...	82	...	...	...	60	60	...	22
Advance made in the year ...	...	...	...	...	500	500	500	...
Total...	12,812	...	...	...	3,169	3,169	644	10,287
Net...	...	...	...	...	...	...	...	9,643

28. The receipts exhibit increase in every component item, which is chiefly attributable to the collections of the year being for twelve months against eleven months of the preceding year. The receipts are, however, less than those of 1865-66 when it amounted to Rupees 10,029. A new item of receipt of Rupees 304-4-9 is entered under Miscellaneous receipts. It is the amount of rent of fruits of Caruvelum trees growing in beds of tanks, etc., which are used as fodder for sheep and goats. Under the orders of the Board of Revenue, dated 24th March 1868, the collection of fees on head-loads of fuel has been temporarily discontinued.

29. The expenditure has fallen short of that of the previous year by Rupees 9,643 which is due to small sums being spent from this fund on formation of fresh plantations and Establishment for avenues. The available funds from this source being very limited, a large sum of money was expended from District Road Fund for Avenue Establishments, etc., and consequently an unexpended balance of Rupees 2,881-12-0 remained to the credit of the fund.

30. Rupees 749-3-6 were laid out on digging pits for planting avenues, and Rupees 100 for demarcating and fencing a jungle at Viranilai, Melur Talook, for fuel.

31. The tope planted at Cashumputti referred to in paragraph 31 of my Annual Report for 1866-67, dated 6th July 1867, No. 168, proved a total failure, not a single tree is now alive. It has been, therefore, abandoned and omitted in the Statement adverted to in the succeeding paragraph.

32. I beg to submit a Statement as directed in the Board's Official Memorandum, dated 6th September 1866. It will be seen that 54,709 trees were, up to the end of the year, planted on the banks of channels and tanks and on avenues, of which 49,461 are now living. The number planted in the compounds of Travellers' Bungalows in the district amounts to 1,335, 1,083 of which are now living. The cocoanut and other trees will in about four years bear fruit, and prove a source of income to the Bungalow Fund, although the whole expense of rearing the trees has been incurred from Jungle Conservancy Fund.

33. Only one well has been sunk during the year, but this added to those constructed in previous years amounts to sixty-two.

34. The number of Palmyra seeds planted during the year is 6,000, which being added to that shown in the last year's report amounts to 121,300, of which 17,311 only are stated to be living. This failure is attributable to ignorance of the people to the mode of planting and rearing them, and to some extent to the nature of the soil and the lateness of the season when the seed was received for distribution.

35. No Palmyra seeds were distributed during the year to private individuals.

36. *Nanul Grass Fund.*—The proceeds from the sale of Nanul Grass were hitherto credited to "Rent and sale of reeds" a component item of District Road Fund, and as the Nanul Grass Fund was newly opened in the year, the receipts of the year, with the balance which stood in its favor, were transferred to the fund.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sale of Nanul	82 0 0	386 9 5	304 9 5	... ...
Coray rent	... ...	... ...	... ...	... ...
Recoveries of advances and unadjusted charges	... ...	... ...	... ...	... ...
Miscellaneous Receipts	... ...	... ...	... ...	... ...
Total	82 0 0	386 9 5	304 9 5	... ...

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.
Establishment	107	.....	.....	.....	130	130	23	.....
Miscellaneous charges	...	.....	.....	.....	5	5	5	.....
Advances made in the year	...	.....	.....	.....	.....	.....	.....	.....
Total	107	.....	.....	.....	135	135	28	.....

37. The increase in receipts was caused by the accumulations of past years, namely, Rupees 322-9-5, with the receipts of the year amounting to Rupees 64 having been credited to the fund during the year, while the increase in charges is owing to additional watchers employed during the year.

38. The grass is planted on the bed of the Vaigai river along its bank to guard it against the action of the waters especially during freshes. It was first planted in the limits of Tovariman and Kodimangalam and then in Poottoo Tope during the year. The servant employed in the last place has since been discontinued, as it is within the Municipal limits of Madura Town.

39. *Pound Fund.*—The following Abstracts exhibit a net increase of Rupees 566-11-0 in the receipts and a net decrease of Rupees 173 in the charges.

No. 3.—*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	11,157 0 0	11,524 7 6	367 7 6	... ...
Sale proceeds of do. under do	979 0 0	1,172 13 1	193 13 1	... ...
Recoveries of advances and unadjusted expenditure	... ...	12 12 2	12 12 2	... ...
Miscellaneous Receipts.				
Undisbursed portion of salaries	... ...	8 6 3	8 6 3	... ...
Fine levied from a Pound-keeper	... ...	0 4 0	0 4 0	... ...
Miscellaneous receipts not occuring in the year 1867-68	16 0 0	... ...	... ...	16 0 0
Total	12,152 0 0	12,718 11 0	582 11 0	16 0 0
Net	... ...	... ...	566 11 0	... ...

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	867	.....	.....	.....	2,328	2,328	1,461	.....
Charge for constructing and repairing the pounds	964	.....	.....	.....	294	294	.....	670
Miscellaneous	162	.....	.....	.....	198	198	36	.....
Amount transferred to the District Road Fund	12,000	.....	.....	.....	11,000	11,000	.....	1,000
Total	13,993	.....	.....	.....	13,820	13,820	1,497	1,670
Net	.....	.....	.....	.....	.....	.....	.....	173

40. The increase of Receipts chiefly arises in the items of fines levied on stray cattle and of sale proceeds of the cattle. This does not call for remark as the fund is of a fluctuating nature. The net decrease in expenditure is the result of an increase of Rupees 1,497, and a decrease of Rupees 1,670 in the item. A great portion of the former occurs in the item "Establishment," and was caused by the employment of additional servants for pounds.

It may be observed that reports were received from several of the Tahsildars that Village Moonsiffs, who were ex-officio Pound-keepers, frequently absented themselves from the village, and that the consequence was the falling off in the income from the pounds. The Tahsildars, therefore,

recommended the appointment of special pound-keepers to be present always in the village, and have the charge of the pounds. I have consequently appointed for experiment's sake, certain Pound-keepers. In many cases this arrangement has had the desired effect, as there was an increase in the revenue from the pounds in spite of the unusually adverse season.

41. Rupees 11,000 of the fund were transferred to District Road Fund during the year against Rupees 12,000 in the preceding year, and the condition of the fund did not admit of a larger sum being transferred. Out of the balance of the fund, namely, Rupees 10,839-15-2, Rupees 10,000 have since been transferred in the current year to the District Road Fund.

42. *Public Bungalow Fund.*—The receipts of the fund during the year under report are, according to the subjoined abstracts, Rupees 589-2-6, or Rupees 14-2-6 above that of the previous year. This slight increase, which occurs in the occupation fees levied from travellers, requires no explanation.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees from travellers	435 0 0	449 2 6	14 2 6	... ...
Grant-in-aid from Government	140 0 0	140 0 0	... ...	... ...
Miscellaneous receipts not occuring in the year 1867-68	4 0 0	... ...	... ...	4 0 0
Total	579 0 0	589 2 6	14 2 6	4 0 0
Net	... ...	... ...	10 2 6	... ...

No. 4.—Comparative Abstract of the 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 as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	288	...	...	...	291	291	3	...
Batta to pensioned sepoys	135	...	...	...	135	135	...	...
Purchase and repair of furnitures	53	...	...	...	11	11	...	42
Miscellaneous charges	13	...	...	...	157	157	144	...
Advance made in the year	...	...	...	...	...	...	...	...
Cost of supervision by the Department Public Works, at ten per cent.	...	...	...	...	...	...	...	...
Total	489	...	...	...	594	594	147	42
Net	...	...	...	...	...	...	105	

43. The increase in expenditure is attributable to Rupees 129 being spent from the fund for improvement of the bungalow at Cottampatti, and for repair of the compound walls of the Dindigul bungalow and to the payment of Municipal Tax for the bungalow at Dindigal. The bungalows in the district are in good order, and require no repairs, with the exception of that at Madura. The Superintending Engineer has been requested to execute the necessary repairs. Besides the above sum, Rupees 710 were spent from the Imperial Funds on repairs of the bungalows at Cettampatty, Melur and Tirumangalam.

44. The number of travellers, who halted in the several bungalows during the year, is nearly the same as that of persons who occupied them during the preceding year.

45. *Endowment Fund.*—The receipts of the fund exceed those of the preceding year by Rupees 9,463-4-5, while the increase in charges is Rupees 8,261. This is chiefly owing to a sum of Rupees 5,470, omitted in the last year's accounts both in receipts and expenditure of the Narikudi Chuttrum having been entered in the year under report. The increase in charges is further attributable to a larger expenditure on irrigation works attached to the above Chuttrum.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fixed allowance granted by Government	10,225 0 0	9,127 0 1	... ...	1,097 15 11
Revenue derived from Inams, etc	1,590 6 9	11,670 13 0	10,080 6 3	... ...
Recoveries of advances and unadjusted charges	... ...	... ...	... ...	... ...
Miscellaneous receipts	247 6 9	728 4 10	480 14 1	... ...
Total	12,062 13 6	21,526 1 11	10,561 4 4	1,097 15 11
Net	... ...	... ...	9,463 4 5	

No. 4.—Comparative Abstract of the 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 as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	1,194	.....	.....	.....	4,754	4,754	3,560	.....
Cost of feeding indigent persons	7,641	.....	.....	.....	7,905	7,905	264	.....
Miscellaneous charges	11,733	.....	.....	.....	15,977	15,977	4,244	.....
Advances during the year	.....	.....	.....	.....	193	193	193	.....
Cost of supervision by the Public Works Department at ten per cent	.....	.....	.....	.....	.....	.....	.....	.....
Total	20,568	.....	.....	.....	28,829	28,829	8,261	.....

46. There is a decrease of Rupees 1,097-15-11 in the fixed allowance granted by Government. This is caused by the deduction of the above sum from the yearly allowance on account of

payment made for twelve months in the preceding year, while it was composed of eleven months only. The omission in the receipts of the sum alluded to in the previous paragraph and its addition to the receipts of the year under report, caused the increase of Rupees 10,080 in the revenue derived from Inams. The increase in Miscellaneous receipts is attributable to the surplus balance in the hands of the Huckdars having been brought to account.

47. The increase in charges on account of Establishment is only nominal, and is due to the omission of the cost of Establishment of Narikudi and certain other Chuttrums in the previous year's accounts. The trifling increase in the cost of feeding does not require any explanation. The addition to the Miscellaneous charges of the sum omitted in the previous year's return caused the increase in the item.

48. No less than forty institutions are enumerated in Statement No. 4, although a few of them only have buildings attached to them, in which charities are distributed. In the other cases the Inams allotted for them, and which are not used for the purposes originally intended, in consequence of the failure of the heirs of the original founders to fulfil the object for which the endowment was made, or in consequence of the failure of issues, or for other causes, have been placed under attachment, and the proceeds of the Inams, which were formerly placed in deposit, and spent by the Collector on some charitable purpose, have now been transferred to the Endowment Fund. I propose, however, to institute inquiries into the origin and history of these several petty Inams, in order to ascertain the necessity or otherwise of retaining them in the Statement, and finally to dispose of them to the best advantage consistent with the original object of the founders. Several of them were granted for repairs of Ooranies or Ponds for men and cattle, and for expenses of water-sheds to supply water to travellers.

Cholavandan. Coimbatore. Sundarados. Maisur and Cottampatti.

49. The Chuttrums noted in the margin are only maintained by fixed allowance granted by Government in lieu of villages resumed. The allowance was merely intended for the expenses of feeding indigent persons, but whenever repairs or improvements to buildings are needed, the distribution of rice is discontinued, and the saving thus effected is devoted to repairs, etc.

50. The Chuttrum at Narikudi is supported by Inam villages. There was a large balance in its favor, out of which a new Chuttrum is in course of construction. Rupees 10,000 have been already spent, and the building is approaching completion. Rupees 2,149 have been laid out on sources of irrigation. These large demands upon the resources of the institution have caused an excess expenditure of Rupees 2,981 over the available funds, which has been met from the accumulated balances of the other Chuttrums, and will be repaid.

51. The Samia Nallur Chuttrum being in need of repairs, the distribution of rice was discontinued to meet the cost.

52. The Chuttrum at Cholavandan is situated on a road which is not much frequented by travellers, and therefore a branch institution was several years ago opened at Thadamputti on the direct road from Madura to Dindigal and Palani.

53. *Village Service Fund.*—I beg to append the Abstracts of Receipts and Charges of the fund.

No. 3.—Comparative Abstract of the 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 merahs.....	... ...	... ...	... ...	... ...
Fee Cess under Act IV. of 1864	... ...	... ...	... ...	... ...
Revenue of enfranchised Inams.....	... ...	... ...	... ...	... ...
Miscellaneous receipts.....	583 0 0	838 2 8	255 2 8	... ...
Total..	583 0 0	838 2 8	255 2 8	... ...

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

Items.	Expenditure of last year.	Current year's expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
Payment to village Officers.	583	...	...	...	835	835	252	...
Miscellaneous charges	...	...	...	...	...	...	...	...
Total...	583	...	...	...	835	835	252	...

54. There is an increase both in receipts and charges, which, of course, fluctuate with reference to the amount of collections made by the village Officers within the year. The amount under this head was derived from the deduction of seven and five per cent. from the Land Revenue Beris of the Palani hill villages and from the quit-rent and assessment on topes, etc., in the town and suburbs of Madura. The above servants do not enjoy Inam lands.

55. *Process Service Fund.*—The following abstracts show the receipts and charges of the Process Service Fund.

No. 3.—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 the Madras Act II. of 1864.	6 8 0	14 7 1	7 15 1	... ...
Miscellaneous receipts.....	... ...	... ...	... ...	... ...
Total ..	6 8 0	14 7 1	7 15 1	... ...

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

Items.	Expenditure of last year.	Current year's expenditure					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens. ...	...	...	...	...	13	13	13	...
Miscellaneous charges	...	...	...	...	...	...	...	...
Total...	...	...	...	...	13	13	13	...

56. The receipts of the year exceed those of the preceding by Rupees 7-15-1, and the charges by Rupees 13. The increase was owing to the larger number of processes issued under Act II. of 1864.

57. No sum was hitherto entered under Irrigation Cess, but as I believe that the amount levied for the maintenance of Nelayur Channel referred to in paragraph 14, finds a place in the fund, the amount of the item will be transferred to it this year.

58. As adverted in paragraph 31, I beg to submit two separate Statements in the Forms D. and E. showing the advances and unadjusted charges in 1867-68. The advances outstanding at the end of the year consists of the balances remaining with the Executive Officers and since spent by them, and will, therefore, be adjusted in the monthly accounts of the current year to be submitted hereafter.

59. The whole expenditure of the year with the unadjusted charges, except advances shown in the revised Returns submitted by me, under date the 30th September 1868, in No. 262, and in the accompanying Statement D., is entered in Statement E. and the amount exhibited in column 5 represent the miscellaneous charges incurred for Establishment, contingencies, and other petty items, for which vouchers were sent with the monthly returns and that in column 6, shows the items adjusted in accounts. The sum in column 8 will be accounted for shortly.

60. I regret the delay in submitting the report which was unavoidable. The system of keeping the Local Fund accounts has hitherto been so irregular that it cost great labor and time to prepare the accounts in the new forms.

61. I beg the early orders of the Board on paragraph 15 of my letter, No. 262, dated 30th September 1868. It is impossible to conduct the duties of the Local Fund Department without additional hands.

Encl. F. R. Bantleman.

TINNEVELLY, 25th September 1868.

No. 411.

From R. K. PUCKLE, Esq.,
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 1867-68, together with the Statements prescribed in the Board's Proceedings, No. 5,258, dated 20th July 1868.

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.	66,853 10 4	71,445 4 7	1,37,828 14 11	2,5994 2 10	91,339 15 3	1,17,334 2 1	20,494 12 10
Jungle Conservancy Fund	13,744 10 4	17,001 10 8	29,746 5 0	26,995 5 2	2,511 0 10	29,506 6 0	239 15 0
Nanul gram Fund ...	... ...	2,642 0 0	2,642 0 0	81· 0 7	.....	811 0 7	1,830 15 11
Pound Fund	6,930 9 2	11,296 15 0	17,227 8 2	10,931 5 2	.....	10,931 5 2	6,296 3 0
Public Bungalow Fund	317 15 1	1,296 15 4	1,116 14 5	1,630 4 2	.....	1,630 4 2	486 10 3
Endowment Fund ...	29,961 1 7	8,097 13 8	37,158 15 3	6,326 15 5	.....	6,326 15 5	30,831 15 10
Village Service Fund	... ...	2,736 13 6	2,736 13 6	2,577 13 6	.....	2,577 13 6	159 0 0
Process Service Fund in the Revenue Department.	181 4 0	1,242 13 1	1,424 1 1	810 5 0	.....	810 5 0	613 12 1
Total....	1,15,219 2 6	1,15,762 6 10	2,30,981 9 4	76,077 2 11	93,851 0 11	1,69,928 4 0	61 053 5 4

No. 2.—*Comparative Abstract of the Receipts and Charges of the 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	92,119	71,445	...	20,674	45,162	1,17,334	72,172	...
Jungle Conservancy Fund ...	9,505	17,002	7,497	...	10,356	29,507	19,151	...
Nanul grass Fund	...	2,642	2,642	...	...	811	811	...
Pound Fund	8,859	11,297	2,438	...	11,602	10,931	...	671
Public Bungalow Fund	1,298	1,299	1	...	1,278	1,630	352	...
Endowment Fund.	9,299	8,098	...	1,201	3,959	6,327	2,368	...
Village Service Fund	...	2,737	2,737	...	...	2,578	2,578	...
Process Service Fund in the Revenue Department	178	1,243	1,065	...	27	810	783	...
Total...	1,21,258	1,15,763	16,380	21,875	72,384	1,69,928	98,215	671

I.—DISTRICT ROAD FUND.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Road Cess	16,246	43,662	27,416	...
Surplus Pound Fund	5,000	4,000	...	1,000
Rent and sale of reeds	904	...	...	904
Rent and sale of manure	222	361	139	...
Fish rent	11,076	13,402	2,326	...
Avenue clippings	2,292	3,873	1,581	...
Surplus Davastanum Fund	51,630	481	...	51,149
Contribution in aid of Public Works...	1,750	2,333	583	...
Recovery of advances of current year	...	80	80	...
Do. of do. of the past year....	...	23	23	...
Do. of unadjusted charges	...	341	341	...
Fees collected on cart-stands	108	248	140	...
Rent of Government bazaars	83	156	73	...
Sale proceeds of refuse oil from the lamps of the Soolochenam's bridge	9	3	...	6
Sale of certain old road sites	...	1,062	1,062	...
Do. of Cutwall Choultry at Palamcottah	...	760	760	...
Do. of the stones, &c., of the demolished fort walls at do.	2,791	660	...	2,131
Recovery of the value of tunnel stones appropriated by certain ryots	8	...	...	8
Total...	92,119	71,445	34,524	55,198

No. 4.—*Comparative Abstract of the Charges on 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	17,807	81,695	61,069	7,650	2,040	63,109	45,302	...
	Repairs	23,606	32,990	27,220	13,095	18,743	45,963	22,357	...
Miscellaneous Public Improvements	New Works	1,655	...	...	1,000	1,652	1,652	...	3
	Repairs	455	...	...	...	390	390	...	65
Petty Establishment		699	...	...	...	21	21	...	678
Contingent Charges		599	...	...	...	568	568	...	31
Advances made in the year		341	...	...	...	2,580	2,580	2,239	...
Cost of supervision by Public Works Department at ten per cent...		...	11,468	3,051	...	...	3,051	3,051	...
Total...		45,162	1,26,153	91,340	21,745	25,994	1,17,334	72,949	777

2. The receipts were Rupees 71,445, or Rupees 20,674 less than last year. This decrease is mainly owing to the surplus Davastanum Fund, formerly held in deposit, having been credited to District Road Fund in 1866-67. The increase in Road Cess is attributed to only three months' collections having been made in 1866-67, and the increase in fish rent is owing to the last official year having comprised but eleven months. The decrease in the sale proceeds of fort stones arises from the large quantity of stones supplied gratis for the Strivaiguntam Anicut, and the decrease in the rent and sale of reeds is nominal, as the item of Corai rent, which was hitherto credited under District Road Fund, is now carried to the credit of Nanul Grass Fund. The variation in other items needs no explanations.

3. The total expenditure from District Road Fund was Rupees 1,17,334* against Rupees 45,162 last year. This increase is mainly owing to an outlay from Road Cess having been sanctioned† by Government in addition to the original Budget for 1867-68. This also accounts for the increase under the head of Communications. The decrease in Petty Establishment is owing to the Nanul watchers, formerly paid from Road Fund being now paid from Nanul Grass Fund.

	Rs.
* By Revenue Department	26,994
By Public Works Department	91,340

† Vide G. O., No. 2,299, dated 2nd October 1867.

4. Rupees 3,051 were debited to Road Fund for Public Works supervision for 1866-67. But the cost of supervision by Public Works Department for 1867-68 has been charged in the accounts of the current official year (1868-69) as per Accountant General's Memorandum lately received. It was not debited‡ in the accounts for March 1868 on the actual expenditure entered in the Range Officer's Progress Reports, as these do not tally with the charges passed by the Controller of Public Works Accounts, and upon which the Controller calculates the cost of supervision.

‡ Vide para. 24 of the Board's Proce., No. 2,457, dated 3rd April 1868.

5. The outlay on Communications is below the Budget allotment, as the working season had far advanced before all the estimates were sanctioned. The total expenditure,* however, is proportionate to the available assets.† About Rupees 40,000 due from Zemindars and Inamdars from January 1867 to March 1868 had not been collected up to the close of 1867-68, as estimated in that year's Budget. This amount will be collected in the current official year. The following are the new works of importance on which the allotments were not fully spent during the year:—

	Rs.
*	1,87,829
†	1,17,404
Balance	20,425

	Allotment.	Actual expenditure.	Balance.	
	Rs.	Rs.	Rs.	
By Revenue Department.				
1. Widening and improving the Salt road from Nallur to Koilpatam Salt pans	3,650	500	3,150	Sanctioned to be spent in the current year. Vide Board's Proceedings, No. 3,836, dated 3rd August 1868.
2. Road from Pudukottah, *via* Yèral and Nallur to Trichendoor and from Alvartirunagari to Kulasegarapatam tracing throughout	4,000	1,540	2,460	
By Department Public Works.				
3. Road No. 1 from Madura, *via* Strivilliputtur and Tenkasy to Quilon	6,920	5,000	1,920	
4. Road from Palamcottah to Shermadevy	15,000	10,524	4,476	
5. Road from Tinnevelly, *via* Sivalaperi and Valnad to Strivaiguntam	5,000	2,000	3,000	
6. Works on road No. 2 from Palamcottah to Strivilliputur, *via* Sankernainarcovil	34,335	19,907	14,428	

6. *Miscellaneous Public Improvements.*—The appearance and sanitary condition of the neighbourhood of Palamcottah has been greatly improved by an outlay of Rupees 1,652 from the fort wall Found, as detailed in Statement No. 4.

II.—JUNGLE CONSERVANCY FUND.

No. 5.—*Comparative Abstract of the Receipts from Jungle Conservancy Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	1,181	1,986	805	...
License fee on timber	1,245	2,594	1,349	...
Sale of trees	6,210	9,856	3,646	...
Fees from charcoal burners	637	1,036	399	...
Recoveries of advances and unadjusted charges	160	386	226	...
Sale proceeds of smuggled wood	66	1,045	979	...
Do. of vegetables in the nursery garden	6	45	39	...
Do. of produce of avenue trees	...	44	44	...
Value of trees felled without permission	...	10	10	...
Total...	9,505	17,002	7,497	...

No. 6.—*Comparative Abstract of the Charges on Jungle Conservancy Fund.*

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department. Allotment.	By Public Works Department. Expenditure.	By Revenue Department. Allotment.	By Revenue Department. Expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Forming new plantations and improving existing ones	9,187	2,500	2,511	3,500	12,907	15,418	6,231	...
Establishment for avenues, etc.	...	.....	...	.....	6,033	6,033	6,033	...
Miscellaneous charges	1,169	.....	...	6,500	7,669	7,669	6,500	...
Advances made in the year	...	.....	...	.....	386	386	386	...
Cost of supervision by Public Works Department at ten per cent	...	.....	...	.....	...	...	...	...
Total...	10,356	2,500	2,511	10,000	26,995	29,506	19,150	...

7. The receipts from Jungle Conservancy Fund amounted to Rupees 17,002 which, added to the balance of Rupees 12,745 at the beginning of the year, gives a total of Rupees 29,746. Of this, Rupees 29,506* were expended in forming nurseries, planting topes and trees, and making timber roads, balance in hand Rupees 240. The increase of Rupees 7,497 in the receipts of this fund is owing partly to the official year 1866-67 having comprised only eleven months, and partly to the revenue derived from the forests under the charge of the Revenue Department having been credited† to the fund. The money has been well laid out. Eighteen large square wells were dug, and revetted with stone along the Madras trunk road and topes have been planted round them. Many miles of avenue were planted. Young trees were put out in about thirty topes and securely fenced round. An attempt has been made to reclaim the red sand hill south of Trichendoor by encouraging the growth of grass, creepers, &c., the river bank has been planted throughout its length with bamboos and useful timber trees; the trees and topes planted the year before were carefully attended to, and many thousands of Mango, Iluppai, and Tamarind trees are now beyond chance of failure. Seven timber roads, mostly ghauts up the hills were made at an outlay of Rupees 6,300.

* By Revenue Department ..... Rs. 26,995
By Department Public Works 2,511

† Vide Board's Proc., dated 23rd July 1866, No. 5,062.

8. The Department of Public Works have spent the sum of Rupees 2,500 placed at their disposal.

III.—NANUL GRASS FUND.

No. 7.—*Comparative Abstract of the Receipts from Nanul Grass Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Coray rent	...	2,642	2,642	...

No. 8.—Comparative Abstract of the Charges on Nanul Grass Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department. Allotment.	By Public Works Department. Expenditure.	By Revenue Department. Allotment.	By Revenue Department. Expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	...	...	...	...	811	811	811	...

9. This fund was newly formed in the year under report. The receipts amounted to Rupees 2,642, and the expenditure to Rupees 8-11-0, leaving a balance of Rupees 1,831 at the end of the year.

10. Belts of this useful grass were formed at the bends in the river and along many of the principal tank banks in the Tenkerai Talook. As these have been carefully watched, young trees are springing up in them, more especially the Murudi or buttress tree, and in a few years the banks will be fringed with timber.

IV.—POUND FUND.

No. 9.—Comparative Abstract of the Receipts from 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	7,525	9,509	1,984	...
Sale proceeds of do. under do.	1,205	1,762	557	...
Recoveries of advances and unadjusted expenditure	9	14	5	...
Sale of manure from Cattle Pounds	109	8	...	101
Do. of old materials	...	3	3	...
Unclaimed salaries of certain Pound-keepers	10	...	...	10
Fines imposed upon Pound-keepers	1	1	...	...
Total...	8,859	11,297	2,549	111

No. 10.—*Comparative Abstract of the Charges under Pound Fund.*

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department: Allotment.	By Public Works Department: Actual expenditure.	By Revenue Department: Allotment.	By Revenue Department: Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds	6,279	...	...	7,500	6,553	6,553	274	...
Charges for constructing and repairing pounds...	323	...	...	200	362	362	39	...
Miscellaneous charges	...	...	...	...	2	2	2	...
Amount transferred to the District Road Fund	5,000	...	...	...	4,000	4,000	...	1,000
Advances made in the year	..	...	...	...	14	14	14	...
Cost of supervision by the Public Works Department at ten per cent.....	...	...	...	...	...	...	...	...
Total	11,602	...	...	7,700	10,931	10,931	329	1,000

11. The receipts from Pound Fund were Rupees 11,297, and the balance of last year was Rupees 6,030, total Rupees 17,327; the expenditure amounted to Rupees 10,931, leaving a balance of Rupees 6,396. Of this balance, Rupees 4,000 have been transferred to District Road Fund in the current official year.

12. The increase in the receipts is attributed to the year 1866-67 having comprised only eleven months. The variation in charges requires no remark.

13. Applications were received from a few villagers for the establishment of additional pounds or the reestablishment of those that were closed. Village Moonsiffs have, as a rule, been appointed pound-keepers, and it is hoped that they will work better than the former pound-keepers who were guilty of gross irregularities.

V.—PUBLIC BUNGALOW FUND.

No. 11.—*Comparative Abstract of the Receipts from Public Bungalow Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	1,147	1,137	.....	10
Sale proceeds of furniture...	15	27	12	.....
Grant-in-aid from Government	127	127	.....	.....
Recoveries of advances, and unadjusted charges.....	2	2	.....	.....
Value of damaged furniture recovered.	1	1	.....	.....
Sale of loppings of trees within the compound of a bungalow	.....	2	2	.....
Do. of produce of Tamarind trees ...	.....	3	3	.....
Do. of old materials	6	.....	.....	6
	1,298	1,299	17	16

No. 12.—*Comparative Abstract of the Charges on Public Bungalow Fund.*

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department: Allotment.	By Public Works Department: Actual expenditure.	By Revenue Department: Allotment.	By Revenue Department: Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	660	.....	...	732	845	845	185	...
Batta to pensioned sepoys ...	61	.....	...	67	46	46	...	15
Purchase and repair of furniture.	362	.....	...	100	217	217	...	145
Miscellaneous charges	195	.....	...	120	520	520	325	...
Advances in the current year...	...	.....	...	.....	2	2	2	...
Total...	1,278	.....	...	1,019	1,630	1,630	512	160

14. The receipts amounted to Rupees 1,299, inclusive of the grant-in-aid of Rupees 127, sanctioned for this district. This sum added to the balance of last year, *viz.*, Rupees 818, aggregated Rupees 2,117. The expenditure amounted to Rupees 1,630, leaving a balance of Rupees 487. The increased expenditure is owing partly to the year 1866-67, having comprised only eleven months, and partly to the increased pay of Sweepers sanctioned by Government in their Order, No. 1,157, dated 22nd May 1867. Petty repairs were executed to the bungalows from the Bungalow Fee Fund at a cost of Rupees 238, under the authority given in paragraph 3 of the Board's Proceedings, dated 30th July 1867, No. 4,884; this causes the increase in Miscellaneous charges.

VI.—ENDOWMENT FUND.

No. 13.—*Comparative Abstract of the Receipts from Endowment Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government... ...	682	744	62	.....
Revenue derived from Inams, etc	8,067	7,035	.....	1,032
Recoveries of advances and unadjusted charges.	.....	2	2	.....
Sale of old materials	96	20	.....	76
Do. of vegetables in the garden of Edeseval Chuttrum...	4	.....	.....	4
Do. of trees belonging to a Chuttrum	.....	4	4	.....
Amount transferred from Trikurumgudi to Ponnagudi Chuttrum Fund	208	208	.....	.....
Income from Water Pandal Inams	242	85	.....	157
Total...	9,299	8,098	68	1,269

No. 14.—Comparative Abstract of the Charges on Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department. Allotment.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	1,299	.....	.....	744	1,758	1,758	459	.....
Cost of feeding indigent persons... ...	1,963	.....	.....	3,300	2,063	2,063	100	.....
Miscellaneous charges	697	.....	.....	3,000	2,504	2,504	1,807	.....
Advances during the year	.....	.....	.....	.....	2	2	2	.....
Cost of supervision by the Public Works Department at ten per cent.	.....	.....	.....	.....	.....	.....	.....	.....
Total...	3,959	.....	.....	7,044	6,327	6,327	2,368	.....

15. The receipts from public and private Chuttrums amounted to Rupees 8,098 inclusive of the grant-in-aid of Rupees 744 which, with the balance on the 1st April 1867, makes a total of Rupees 37,159. Rupees 6,327 were expended on account of establishment, feeding, repairs, and Miscellaneous charges, leaving a balance of Rupees 30,832. The decrease in the receipts is attributed to the cultivators of certain Chuttrum land; not having paid their kists for Fusly 1277; these arrears are now in course of collection. The increased expenditure is owing to outlay on the Chuttrums marginally mentioned. These were put in good order at a cost of Rupees 1,140. Several other works have been sanctioned, and a scheme for the outlay of the money in hand has been lately submitted.

Ketter
Panavadal
Vannikunnandal.

Vide Board's Proceedings, dated 27th January 1868, No. 433 and 15th April 1868, No. 2,717.

Vide Collector's letter, No. 389, dated 7th September 1868.

VII.—VILLAGE SERVICE FUND.

No. 15.—Comparative Abstract of the Receipts from Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Deductions from the gross beris of villages	.....	2,644	2,644	.....
Dasakaval fees.....	.....	93	93	.....
Total...	.....	2,737	2,737	.....

No. 16.—Comparative Abstract of the Charges on Village Service Fund.

Items.	Expenditure of last year.	Current year's expenditure: By Public Works Department. Allotment.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment.	By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to village officers, etc	.....	.....	.....	.....	2,578	2,578	2,578	.....
Total...	.....	.....	.....	.....	2,578	2,578	2,578	.....

	Rs.	A.	P.
	93	0	0
	2,643	13	6
Total...	2,736	13	6

16. This fund was new this year. It is composed of Dasakaval fees and deductions from the gross beris of villages for payment to village Officers. The former was credited under the Board's Proceedings, No. 5,097, dated 9th August 1867, and the latter under the Board's Circular Memorandum, No. 787, dated 14th August 1866. Rupees 2,577-13-6 were disbursed to village Officers leaving a balance of Rupees 159.

VIII.—PROCESS SERVICE FUND IN THE REVENUE DEPARTMENT.

No. 17.—Comparative Abstract of the Receipts from 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...	178	1,243	1,065	.....
Total... ...	178	1,243	1,065	.....

No. 18.—Comparative Abstract of the Charges on 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 Amins... ...	27	.....	...	50	810	810	783	...

17. The fees realised from revenue defaulters under Madras Act II. of 1864, inclusive of the balance of last year, amounted to Rupees 1,424. The batta paid for serving processes was Rupees 810 leaving a balance of Rupees 614, which will be disposed of in the current year. The increased receipts and expenditure is owing to the fees collected in some talooks during 1866-67 having been taken by the process servers without being brought to account. This irregularity was put a stop to in the year under report.

Exd. F. R. Bantleman.

COIMBATORE, 10th October 1868.

No. 266.

From A. WEDDERBURN, Esq.,
Collector of COIMBATORE,

To A. MACGREGOR, Esq.,
Acting Secretary to the BOARD of REVENUE.

I HAVE the honour to submit my Local Fund Report for 1867-68, 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 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	14,606 8 4	1,32,422 13 3	1,47,029 5 7	26,726 10 6	1,20,302 11 7	1,47,029 5 7	... ...
Jungle Conservancy Fund.	3,959 14 4	1,078 13 7	5,038 11 11	691 3 6	29 11 3	720 14 9	4,317 13 3
Naval Grass Fund	... ...	876 9 4	876 9 4	162 0 0	... ...	162 0 0	714 9 4
Pound Fund...	13,461 10 7	8,919 13 5	22,381 7 0	10,613 13 1	1,332 11 1	11,946 8 2	10,434 14 10
Public Bungalow Fund ...	4,645 6 11	3,058 15 2	7,704 6 1	3,678 5 7	4,606 6 4	7,479 11 11	224 10 2
Endowment Fund	3,739 14 4	6,277 14 0	9,017 12 4	6,370 13 0	... ...	6,370 13 0	2,646 15 4
Village Service Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Process Service Fund in the Revenue Department ...	644 6 8	2,436 11 3	3,081 1 11	2,883 4 8	... ...	2,883 4 8	197 13 6
Irrigation Cess Fund	9,294 6 0	35,830 8 5	45,124 8 5	23,110 13 0	... ...	23,110 11 0	22,013 13 5
Total.....	49,351 11 3	1,90,903 8 5	2,40,253 14 7	73,431 12 7	1,26,271 8 9	1,99,703 4 9	40,550 9 10

2. The cash balance brought forward has been entered as given in the Board's General Report for 1866-67, as directed in paragraph 28 of the Board's Proceedings above alluded to. Under the head "Expenditure by the Public Works Department" is included the cost of Supervision and Petty Establishment, in addition to the amount of expenditure incurred by that department on public works. The particulars of receipts and disbursements will be explained in their appropriate places when noticing each Fund separately.

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 ...	55,341	1,32,423	77,082	.....	50,901	1,47,029	96,128	.....
Jungle Conservancy Fund.	1,228	1,079	.....	149	721	721	.....	.....
Nanul Grass Fund ...	.....	877	877	.....	.....	162	162	.....
Pound Fund	7,807	8,920	1,113	.....	5,483	11,947	6,464	.....
Public Bungalow Fund ...	2,423	3,059	636	.....	1,616	7,480	5,864	.....
Endowment Fund ...	7,016	6,278	.....	738	6,442	6,371	.....	71
Village Service Fund ...	.....	.....	.....	.....	.....	.....	.....	.....
Process Service Fund in the Revenue Department	2,031	2,437	406	.....	1,595	2,883	1,288	.....
Irrigation Cess Fund ...	8,691	35,830	27,139	.....	5,144	23,111	17,967	.....
Total...	84,537	1,90,903	1,07,253	887	71,902	1,99,704	1,27,873	71

8. Each Fund will now be noticed separately.

4. District Road Fund.—The following is a comparative abstract No. 3 of Receipts under this head:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry rents	4,217	4,701	484	.....
2. Tolls on roads and bridges	19,154	20,175	1,021	.....
3. Road Cess	11,824	76,854	65,030	.....
4. Surplus Pound Fund	4,000	6,000	2,000	.....
5. Grass Rent	75	82	7	.....
6. Rent and sale of Reeds	122	.....	.....	122
7. Rent and sale of Manure	384	189	.....	195
8. Fish Rents	722	779	57	.....
9. Avenue clippings	866	1,048	182	.....
10. Contribution in aid of Public Works ...	.....	895	895	.....
11. Sale of materials already charged in the bills for works	.....	.....	.....	.....
12. Recoveries of advances of the current year.	.....	.....	.....	.....
13. Do. of do. of the past year ...	.....	.....	.....	.....
14. Do. of do. made for Imperial works	.....	.....	.....	.....
15. Do. of unadjusted charges in cash ...	8,851	22	.....	8,829
16. Do. of adjusted expenditure ...	.....	.....	.....	.....
17. Miscellaneous Receipts	5,126	25	.....	5,101
Total...	55,341	1,10,270	69,176	14,247
18. Borrowed from Imperial Funds of the Public Works Department	.....	22,153	22,153	.....
Grand total...	55,341	1,32,423	91,329	14,247
			Net ...	77,082

5. The receipts in 1867-68 embrace the transactions of twelve months, whereas the collections for 1866-67 appertain to eleven months in consequence of the change in the official year; hence the increase in Items Nos. 1 and 2. The Road Cess Act (No. III. of 1866) was brought into operation from 1st January 1867, and the receipts in 1866-67 embrace the transactions of three months only, whereas the income in the year 1867-68 comprise the collections made during a full year. These facts account for the increase in Item No. 3. It is, however, to be remarked that the Cess was not realised to the extent anticipated in consequence of the adversity of the season, and reduction, owing to grant of remissions. The demand of this item of income is settled upon the Fusly year, and the particulars connected with the Demand, Collection, and Balance will be noticed in the Jummabbundy Report for Fusly 1277.

6. The receipts under the head Pound Fund have increased, and consequently a sum of 2,000 Rupees was transferred to the District Road Fund in excess of that usually transferred in former years. The increase in Item No. 5 being small, requires no particular explanation. The income from the rent and sale of Reeds is now carried to the head of Nanul Grass Fund; hence the entry under this item for 1867-68 is *nil*. One of the two Government Bandy-pettahs at Coimbatore has been made over to the Municipal Commission, and consequently there is a decrease of Rupees 194-8-0 in Item No. 7.

7. The increase in Items Nos. 8 and 9 is due to the collections made in twelve months in 1867-68, instead of eleven months as in the preceding year, and to the sale of a larger quantity of Avenue clippings. Some of the Kodanad Coffee Planters on the Neilgherries paid a sum of Rupees 395 for widening the road from Kotagherry to Kodanad. Such was not the case in 1866-67. The work for which the contribution was made has been executed at a cost of Rupees 874 by the Public Works Department. The unexpended portion of the amount placed at the disposal of the Public Works Department in 1865-66, and in previous years, was re-credited to District Road Fund in 1866-67. This was not the case in 1867-68. This accounts for the large decrease in Item No. 15.

8. In 1866-67, the Toll collected in the markets at Ootacamund and Coonoor was credited to the head Miscellaneous Receipts. These markets have been made over to the Municipal Commission; hence the decrease in Item No. 17.

9. In regard to the last item (No. 18) it is necessary that explanation should be given at some length. The aggregate probable receipts under the head of District Road Fund for 1867-68, was estimated at Rupees 1,40,300—vide Supplemental Budget sent with Mr. Grant's letter, No. 272, dated 10th October 1867, and this sum, together with the cash balance in the beginning of the official year, was fully allotted for works, etc., but the actual receipts amounted to only Rs. 1,10,270, or Rs. 30,030 less than the estimate, owing to the adversity of the season. On the other hand, the expenditure on works by the Public Works Department alone amounted to Rupees 1,03,575. To this, the items noted in the margin being added, the aggregate expenditure came to Rupees 1,47,029. Against this sum, the available fund was only Rs. 1,24,876, showing a deficiency of Rupees 22,153. To balance this, and as a matter of account, the deficient amount has been shown in the accounts as a debt borrowed from the Imperial Funds of the Public Works Department. It will be adjusted from the current year's collections of Road Cess, which have already exceeded the anticipated receipts.

	Rs.
Works performed by the Revenue Dept. ...	90,805
Petty Establishment	1,051
Tools and Plants	632
Establishment on account of Tolls on roads ...	2,947
Contingent Charges	524
Advances	465
Market fee transferred to Municipal Commission at Ootacamund	1,891
Road Cess paid to the Municipal Commission at Coimbatore	61
Cost of supervision by the Public Works Dept...	14,777
	43,454
	Rs.
Cash balance in the beginning of the year ...	14,606
Receipts in 1867-68	1,10,270
	1,24,876

10. The charges under the head District Road Fund in 1867-68, as compared with those of the previous year, are shown in the annexed Abstract No. 4:—

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.
Communications.	New Works.	11,570	31,499	30,962	3,200	2,314	33,276	21,706	...
	Repairs ...	22,889	68,061	64,203	15,315	14,684	78,887	55,998	...
	Total...	34,459	99,560	95,165	18,515	16,998	1,12,163	77,704	...
Miscellaneous Public Improvements.	New Works.	8,270	3,806	3,694	1,500	740	4,434	.....	3,836
	Repairs ...	1,820	4,731	4,716	2,427	2,567	7,283	5,463	...
	Total...	10,000	8,537	8,410	3,927	3,307	11,717	5,463	3,836
Petty Establishment ...		1,592	1,951	1,951	...	...	1,951	859	...
Tools and Plants		...	.....	.....	...	632	632	632	...
Establishment on account of tolls on roads		4,067	.....	.....	4,950	2,947	2,947	.....	1,120
Contingent charges... ...		550	.....	.....	1,050	524	524	.....	26
Advances made during the year.		...	.....	.....	...	455	455	455	...
Other items		143	.....	.....	1,800	1,863	1,863	1,720	...
Cost of supervision by the Public Works Department at 10 per cent. ...		...	14,777	14,777	....	....	14,777	14,777	...
Total .		50,901	1,24,825	1,20,303	30,242	26,726	1,47,029	1,01,110	4,982
Deduct decrease ...		...	.....	.....	...	...	.....	4,982	...
Net increase		...	.....	.....	...	...	.....	96,128	...

11. It will be observed that a total expenditure of Rupees 1,47,029 was incurred during the year under report, which is in excess of that of the past year by Rupees 96,128. This result is due to the increased collections under the head of District Road Fund by the levy of Road Cess, under Madras Act No. III. of 1866. Of the aggregate expenditure, Rupees 1,12,163 or 76-4-7 per cent. were laid out on roads and bridges, and Rupees 11,717 or 7-15-6 per cent. on Miscellaneous Public Improvements, such as construction and repair of Chuttrums, removing Prickly-pear, etc. The remaining portion was spent on account of the cost of supervision by the Public Works Department for petty establishment and for establishment employed for the collection of tolls on roads, as also for other Miscellaneous charges, amounting in all to Rupees 23,149, or 15-11-11 per cent. on the total outlay.

12. Under the head "New Roads" Rupees 33,276 were spent as follows:—

	Rs.	A.	P.
On Railway feeders	16,257	0	0
On roads and bridges on the Neilgherries	8,115	0	0
On the road leading from Pollachy to Collengode frontier	3,510	0	0
On the road from Collegal to Mysore	80	0	0
Bridging road from Aravacoorchy to Chinna Dharapooram	3,000	0	0
On a Tunnel at Pothanoor	96	0	0
On the road from Pollachy to the foot of the Poonachy Hills...	2,218	0	0
Total...	33,276	0	0

13. The most important line of the Railway feeders is that leading from Tiroopoor Railway Station to Oodoomalapettah, which facilitates the transit of a large quantity of Cotton and other goods for Madras by Rail, and the expenditure on this road is Rupees 11,434, or Rupees 3,834 in excess of the allotment, as reported in my letter of the 12th August 1868, No. 225. The road from the new Coonoor Ghaut to Kartery, and the bridge over the stream leading to the lake at Ootacamund sanctioned from Local Funds, Government Order, 28th October 1867, No. 3,839, have been completed, the expenditure on them during the year under review being Rupees 6,426 and 1,369 respectively. For the road leading from Pollachy to the foot of the Poonachy hills Rupees 3,000 were sanctioned, of which Rupees 2,218 were spent for the road work, which has been completed, and Rupees 229 for the purchase of tools. This latter item has been included under the head Tools and Plants.

14. Under the head "Repairs of Roads" Rupees 78,887 were expended, namely:—

	Rs.
On the repair of Railway feeders	22,042
On the repair and maintenance of the ghauts and roads on the Neilgherries	16,920
On the repair and maintenance of District Roads ...	39,925
Total...	78,887

The details of the above roads are given in full in Statement No. 2. The Board will observe that a large amount of work has been performed during the year under consideration. Many of the Railway feeders have been put in better order, and the district interior roads have also received a greater share of attention than has hitherto been usual. Of the sum of Rupees 16,920 spent on the Neilgherries, Rupees 10,560 were laid out for the maintenance of the Coonoor ghaut, or Rupees 1,520 in excess of the Budget allotment for it—Vide my letter dated 12th August 1868, No 225.

15. Under the head "Miscellaneous Public Improvements," Rupees 3,600 were spent for the construction of a new Chuttrum at Erode in addition to the Government grant from Imperial Funds. This work has been completed. Rupees 706 were expended in eradicating Prickly-pear in several places, Rupees 94 for the Cart-stand at Pothanoor, Rupees 34 for constructing a Latrine near the Parcherry at that station, and Rupees 7,283 in repairing several Chuttrums and Moosapherkhans, etc., making in all Rupees 11,717.

16. Under the head Petty Establishment, Rupees 1,951 is exhibited. This amount has been taken from the letters of intimation received from the Accountant General, with reference to the

accounts from the Controller of Public Works Accounts. The total amount of expenditure by the Public Works Department in 1867-68, adjusted in the Controller's Accounts as per Letters of Advice received in this office from the Accountant General, is Rupees 1,05,587, of which Rupees 61 should be deducted, being the amount spent in repairing the Bungalow at Hassanoor under the sanction of the Board of Revenue, dated 7th October 1867, No. 6,410, included by the Controller under the head District Road Fund instead of under Public Bungalow Fund, which leaves Rupees 1,05,526 as the proper amount chargeable to District Road Fund, of which Rupees 1,03,575 are actual charges incurred by the Public Works Department for New Works and Repairs, as per Progress Report received from the Range Officers, and the remaining sum (Rupees 1,951) is taken as the cost of Petty Establishment, which, I trust, will be found correct by a reference to the Controller's Accounts.

17. A sum of 632 Rupees were spent for the purchase of tools for the road work from the estimates noted in the margin—Vide Board's Proceedings, dated 30th April 1868, No. 3,156.

	Rs.
From the Estimate for new road from Pollachy to Peccachy Hills	230
From Maintenance Allowance of other roads	402
	632

18. The Tolls at Cauvery Bridge at Bhowany, and Bhowany Bridge at Sattiamungalum, have been rented from 1st January 1867, and consequently there is a decrease of Rupees 1,120 under the head Establishment on account of Tolls. The small decrease of 26 Rupees on account of Contingent charges does not require explanation.

19. The sum of 455 Rupees under the head Advances will be adjusted in the accounts of the current official year.

20. The sum of Rupees 1,863 shown under the head "Other Items," consists of the following items, namely:—

	Rs.
Balance of Market Toll collected at Ootacamund, and transferred to the Municipal Commission at that station, as per sanction of the Board of Revenue, dated 6th June 1867, No. 3,820	1,801
Road Cess collected within the Municipality of Coimbatore, and paid to the Commission, as per Order of Government, dated 8th March 1867, No. 567, Revenue Department	62
Total	1,863

21. The sum of Rupees 14,776-8-9 charged for supervision by the Public Works Department, consists of the two following items, namely:—

	Rs.	A.	P.
For 1866-67, as charged in the Controller's Accounts and communicated to this Office by the Accountant General	4,419	0	0
For 1867-68, on the actual expenditure incurred by the Public Works Department, as per Progress Reports received from the Range Officers	10,357	8	9
Total	14,776	8	9

In a letter lately received from the Accountant General, Rupees 10,363-10-4 are shown to be the ten per cent. charge on the works performed by the Public Works Department, under District Road Fund in 1867-68. This sum being multiplied by ten, gives Rupees 1,03,636-7-4 against Rupees 1,03,575-7-4, the actual charges under District Road Fund. The difference of Rupees 61 is the expenditure incurred for the repair of the Bungalow at Hassanoor from Bungalow Fee Fund, as explained in paragraph 15 of this report. The per-centage on the latter sum (Rupees 6-1-7) is, therefore, chargeable to Public Bungalow Fund and not to District Road Fund. Consequently it has been deducted from the sum shown in the Accountant General's letter, and the net amount (Rupees 10,357-8-9) taken as the correct per-centage charge.

22. Jungle Conservancy Fund.—The particulars of receipts under this head are given in the subjoined comparative Abstract No. 5:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	272	99	.....	173
Rent of Jungle	.....	.....	.....	.....
Sale of Trees	907	980	73	.....
Fees from Charcoal burners	.....	.....	.....	.....
Recoveries of advances and unadjusted charges	49	.....	.....	49
Miscellaneous Receipts	.....	.....	.....	.....
Total	1,228	1,079	73	222
Net decrease	.....	.....	.....	149

The decrease of Rupees 149 is chiefly due to the jungles from which firewood and bamboos are obtained, having been taken charge of by the Forest Department.

23. 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 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.	Rs.
Formation of fresh Plantations and Topes	.....	27	27	1,000	458	485	485	.....
Improvement and maintenance of do.	442	.....	.....	2,000	201	201	.....	241
Commission for the Collection	30	.....	.....	40	82	32	2	.....
Establishments for Avenues, etc.	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous Charges	249	.....	.....	.....	.....	.....	.....	249
Advance made in the year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of Supervision by D. P. W., at 10 per cent.	.....	.....	3	.....	.....	3	3	.....
Total	721	27	30	3,040	691	721	490	490

The expenditure in both years is the same, and no explanation is, therefore, required. It is, however, to be remarked that a sum of Rupees 237-9-0 collected in the jungles under the Forest Department, but erroneously credited to the head Jungle Conservancy Fund in the accounts of the Bhowany Tahsildar, was re-transferred to the credit of the Forest Department in 1866-67 under the orders of the Board of Revenue, dated 3rd August 1866, No. 5,324. A sum of Rupees 11-12-0, the seigniorage collected, was also refunded in 1866-67 to the party who paid it, thus making a total of Rupees 249, as shown under the head Miscellaneous Charges in the above abstract. There were no such transactions during the year under report; the actual expenditure on the formation of fresh plantations and improvement and maintenance of Topes is in excess of the past year by Rupees 243. The details of works performed are given in Statement No. 2. It will appear from Statement No. 1, that at the end of the year there was a balance of Rupees 4,317-13-3, and with reference to the instructions contained in paragraph 15 of the Government Order of 12th February

1863, No. 395, I have now placed a large portion of the above balance at the disposal of the several Division officers, in view to the formation of avenue trees on roads where they are wanted, and to the reparation of the existing ones, and I trust that the transactions of the *current* official year will show satisfactory results.

24. Nanul Grass Fund.—In 1866-67 there were no transactions under this head. Consequently comparative abstracts of receipts and disbursements are unnecessary. Rupees 876-9-4 were collected during the year as detailed in Enclosure A. to Statement No. 1, and Rupees 162 were spent for the pay of the Establishment employed for the conservancy of the Nanul Grass Fund at Pogaloor in Caroor talook.

25. Pound Fund.—The receipts under this head show an increase of Rupees 1,112-12-7, as will be seen by the Memorandum No. 7 given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	5,342	5,656	314	.....
Sale proceeds of do.	2,271	3,256	985	.....
Recoveries of advances and unadjusted charges.	.....	1	1	.....
Miscellaneous Receipts	194	7	.....	187
Total...	7,807	8,920	1,300	187
Net...	.....	.....	1,113	.....

The above increase is chiefly due to a large portion of the amount held in deposit, pending the disposal of the claims by owners of stray cattle, having been transferred to the head Pound Fund.

26. The annexed abstract No. 8 shows the expenditure of the year under report, compared with the preceding one:—

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.	Rs.
Establishment for Pounds	903	.....	.....	1,500	1,666	1,666	758	.....
Charges for constructing and repairing Pounds	533	1,220	1,212	3,000	2,651	3,863	3,330	.....
Miscellaneous charges.	42	.....	.....	500	77	77	35	.....
Amount transferred to the District Road Fund	4,000	.....	.....	6,000	6,000	6,000	2,000	.....
Advances made in the year	.....	.....	.....	.....	219	219	219	.....
Cost of supervision by the Public Works Department	.....	.....	.....	.....	121	121	121	.....
Total..	5,483	1,220	1,212	11,000	10,734	11,946	6,463	.....

The number of Pound-keepers and the amount of their pay have been increased according to the requirements of the localities, where Pounds have been established. Hence the increase under the head of Establishment. Twenty-three Pounds have been newly constructed at a cost of Rupees 2,286-1-9, and sixteen Pounds and three Bandy-pettahs were repaired at a cost of Rupees 364-14. Besides these a new Pound was constructed at Coonoor, and the old Pound at Ootacamund improved by the Public Works Department at an outlay of Rupees 1,211-8-7. Thus the total expenditure amounted to Rupees 3,862-8-4, or Rupees 3,330 over and above that of the past year. Steps are now taken for the construction of further Pounds, as the Act cannot be brought into full operation till there are more Pounds. In regard to the increase in the amount transferred to the District Road Fund, I have already explained in paragraph 6 of this Report; the two items noted in the margin do not require explanation. The sum of 121 Rupees is the cost of supervision by the Public Works Department, on account of the construction and improvement of the Pounds at Coonoor and Ootacamund.

	Rs.
Miscellaneous Charges	77
Advances made during the year...	219

27. Public Bungalow Fund.—Under this head, Rupees 3,058-15-2 were collected as indicated in the subjoined Abstract No. 9:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	1,062	1,605	543	.....
Sale proceeds of furniture	1	13	12	.....
Grant-in-aid from Government	1,357	1,357	.....	.....
Recoveries of advances and unadjusted expenditure	.....	5	5	.....
Miscellaneous Receipts	3	78	75	.....
Total...	2,423	3,058	635	.....

The increase is partly due to the levy of fees for a full year instead of a fraction as in 1866-67, from travellers halting in the new bungalow at Pothanoor Railway Station, and partly to the recovery of rent from the Coimbatore bungalow occupied by Mr. K. D. Roberts at 30 Rupees a month, instead of 10 Rupees formerly paid by Mr. Smith, who used it for an Hotel.

28. The following Abstract No. 10 contains the details of expenditure under this head:—

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.	Rs.
Establishment	979	.....	.....	816	753	753	...	18
Batta to Pensioned Sepoys		.....	.....	235	208	208		
Purchase and repair of furniture	468	.....	.....	500	36	36	...	432
Miscellaneous charges.	139	.....	.....	1,699	1,876	1,876	1,717	...
Advances in the current year	.....	.....	.....	.....	.....	.....	...	...
Repairs of Public Bungalow	10	4,195	4,188	.....	.....	4,188	4,178	...
Cost of supervision by Department Public Works at 10 per cent.	.....	.....	419	.....	.....	419	419	...
Total ..	1,616	4,195	4,607	3,250	2,873	7,480	6,314	450
Net...	.....	.....	.....	.....	.....	.....	5,864	...

ncreased expenditure was incurred during the year under report; of which Rupees 2 were laid out on the repair and improvement of several bungalows as particularised in t No. 2, and Rupees 418-12-2 were charged as the cost of supervision by the Public epartment. The sum of 61 Rupees spent for the Hassancor Bungalow, and the per-centage n it which the Controller of Public Works Accounts has charged to the District Road Fund, d in paragraph 20 of this Report, have been brought under this head. Rupees 1,650 were transferred to the District of Malabar under the orders of the Board of Revenue noted in the margin. A sum of Rupees 136-4-0 was also spent for the repair of the pandal around the Travellers' Bungalow at Metapolliem. These and other sundry charges tended to raise the expenditure above that of the past year.

Dated 29th April 1867, No. 2,619.
" 22nd May " " 3,164.
" 15th July " " 4,631.

29.—Endowment Fund.—Subjoined is a Comparative Abstract of Receipts under this head—No. 11:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government ...	5,686	5,212	.....	474
Revenue derived from Inams, etc	1,023	1,017	.....	6
Recoveries of advances and unadjusted charges	.....	.....	.....	.....
Miscellaneous Receipts	307	49	.....	258
Total...	7,016	6,278	.....	738

The decrease above adverted to arises from the following causes:—

First.—In 1866-67 the Government allowance for Chuttrums was drawn in full for twelve months, but the official year was subsequently changed. Consequently there was a saving of one month's pay for the Chuttrum Establishment. The allowance for 1867-68 was, therefore, less drawn.

Secondly.—In 1866-67 the old materials of certain dilapidated Chuttrums were sold. Such was not the case in the year under report.

30. The disbursements under this head are exhibited in the Memorandum below, No. 12:—

Items.	Expenditure of last year.	Current year's expenditures. By the Public Works Department. Allotment as finally sanctioned.	Current year's expenditures. By the Public Works Department. Actual expenditure.	Current year's expenditures. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditures. By the Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	4,138	.....	.....	4,654	4,404	4,404	266	.....
Cost of feeding indigent persons	1,393	.....	.....	1,200	989	989	.....	404
Miscellaneous charges ...	911	.....	.....	1,246	977	977	66	.....
Advances during the year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of Supervision by the Public Works Department	.....	.....	.....	.....	.....	.....	.....	.....
Total	6,442	.....	.....	7,100	6,370	6,370	332	404
Net decrease	.....	.....	.....	.....	.....	.....	.....	72

The increase under the heads "Establishment" and "Miscellaneous charges" arises from the disbursement of the allowances for Chuttrums having been made for twelve months, instead of eleven as in the preceding year. In 1866-67, 8,317 indigent persons were fed in the Lungarkhana, whereas in the year under review there were only 7,513 persons. This as well as the reduction in the price of grain tended to lessen the expenditure in that institution; hence the decrease of Rupees 404, observable under the head "Cost of feeding indigent persons." The transactions connected with each Chuttrum are given in detail in Statement No. 3.

31. Process Service Fund.—The Receipts and Disbursements under this head are shown in the annexed abstracts Nos. 13 and 14 in comparison with those of the past year:—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from Revenue Defaulters under the Madras Act No. II. of 1864	2,031	2,437	406	.....
Miscellaneous Receipts	.....	.....	.....	.....
Total..	2,031	2,437	406	.....

Disbursements.

Items.	Expenditure of last year.	Current year's expenditure by the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure by the Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Batta to Peons and Ameens	1,595	800	2,883	1,288	.....
Miscellaneous Charges	.....	.....	.....	.....	.....
Total...	1,595	800	2,883	1,288	.....

The increase both in receipts and disbursements is due to the large number of processes issued for the recovery of arrears of revenue under Madras Act No. II. of 1864. In the Budget for 1867-68, Rupees 800 only were provided for expenditure under this head, but the actual expenditure considerably exceeded that sum with reference to increased receipts.

32. Irrigation Cess.—The receipts on this account amounted to Rupees 35,831, or Rupees 27,140 above the preceding year—vide annexed Abstract No. 15:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of Cess realized	8,691	34,851	26,160	.....
Miscellaneous Receipts	.....	980	980	.....
Total...	8,691	35,831	27,140	.....

In 1866-67 the collections of Irrigation Cess in the three talooks of the Sub-division were not brought to the Local Fund Accounts, but were kept separate and spent on the responsibility of the Tahsildars under orders issued by the Sub-Collector Mr. McQuhae, as already reported by my predecessor in the letters noted in the margin. From August 1867 the collections of the above talooks have been brought to account; hence the large increase of Rupees 27,140.

Dated 26th July 1867, No. 183, paragraph 17.
Do. 21st January 1868, No 18, paragraph 8.

33. The disbursements under this head amounted to Rupees 23,111, or Rupees 17,968 in excess of the previous year, as will be seen from the abstract below, No. 16:—

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...	5,143	.....	.....	28,878	17,989	17,989	12,846	...
Repairs of Irrigation works...	.....	.....	.....	15,230	5,113	5,113	5,113	...
Miscellaneous Charges ...	.....	.....	.....	.....	9	9	9	...
Advances during the year	.....	.....	.....	.....	.....	...	...	...
Total...	5,143	.....	.....	44,108	23,111	23,111	17,968	...

34. The increase above shown has arisen from the expenditure in the three talooks of the Sub-Collector's Division having been brought to account from August 1867. Detailed bills of expenditure will be submitted shortly. The transactions of the above three talooks up to July 1867 have been already reported upon in my predecessor's letter of the 21st January 1867, No. 18.

35. As directed in paragraph 31 of the Board's Proceedings, dated 28th July 1868, No. 5,258, two separate Statements in Forms D. and E., showing the advances and unadjusted charges, are herewith forwarded.

36. The delay in the submission of this report has been unavoidable from the following causes:—

First.—Immediately on the receipt of the Board's Proceedings, dated 20th July 1868, No. 5,258, I was obliged to take my Head Clerk to the Neilgherry Hills for the purpose of making over the records connected with those Hills to the new Commissioner's Office, and he was necessarily detained there up to 16th August 1868.

Secondly.—On his return to Coimbatore he was obliged to settle the accounts connected with the deposits made by applicants for, and purchasers of lands on the Hills, in view to transferring the balance of cash with the requisite accounts to the Commissioner's Office, which entailed on him a considerable amount of work.

Thirdly.—In consequence of the new form prescribed by the Board for the Local Fund Accounts and Report, it became necessary to procure more than the usual information.

Fourthly.—My Treasury Deputy was absent from the Head-quarters for some time, as he was deputed to the Hills to give instructions to the Commissioner's Office, and the Local Fund Accounts had to be examined by him, which he has now done.

37. I may state generally that owing to the transfer of the Neilgherry talook, and the making up of arrears connected therewith, a very large extra amount of work was thrown upon my Office Establishment during the last few months.

End. T. Cartledge.

Salem, 29th August 1868.

No. 208.

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 my usual report upon the operations of the Local Funds during the official year 1867-68, accompanied with four Statements prepared in the form furnished by the Board of Revenue with their Proceedings, dated 20th July 1868, No. 5,258, and according to the instructions therein contained.

2. Statement No. 1 shows the Receipts and Charges under the several heads of Local Funds with an Enclosure A. explaining the various items of receipts under different Funds; No. 2 the particulars of work done and other expenditure under the several heads of Local Funds; and Nos. 3 and 4 the condition of the several bungalows and the particulars of the several chuttrums and Lungerkanahs, respectively, in this district.

3. The following abstract shows the whole transactions of the several funds:—

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.	Rs. A. P.
District Road Fund	14,020 10 8	80,742 1 8	52,893 11 11	17,618 8 2	70,511 14 1	24,250 13 5
Jungle Conservancy Fund	11,292 15 8	38,176 15 10	19,319 2 9	... ...	19,319 2 9	30,150 12 9
Nanal Grass Fund	... ...	... ...	... ...	... ...	... ...	... ...
Pound Fund	6,496 2 2	8,136 1 11	11,716 15 3	... ...	11,716 15 3	2,915 4 10
Public Bungalow Fund	4,927 9 0	422 12 10	397 8 2	... ...	397 8 2	4,952 13 8
Endowment Fund	71 2 10	198 0 0	66 0 0	... ...	66 0 0	203 2 10
Village Service Fund	33 14 6	1,04,975 2 6	1,03,381 5 2	... ...	1,03,381 5 2	1,627 12 0
Process Service Fund in the Revenue Department	556 0 3	6,797 15 11	6,782 12 4	... ...	6,782 12 4	571 3 10
Irrigation Cess	... ...	... ...	... ...	... ...	... ...	... ...
Total	37,398 6 10	2,39,449 2 3	1,94,557 7 7	17,618 2 2	2,12,176 9 9	64,671 15 4

The following is an abstract of the Receipts and Charges under several funds, as compared with those of the previous year 1866-67:—

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 ...	36,046	80,742	44,696	...	65,124	70,512	5,388	...
Jungle Conservancy Fund	22,407	38,177	15,770	...	11,102	19,319	8,217	...
Nanal Grass Fund	...	.....	.....	...	...	.....	.....	...
Pound Fund	8,400	8,136	.....	264	7,906	11,717	3,811	...
Public Bungalow Fund ...	2,011	423	.....	1,588	432	398	.....	34
Endowment Fund	198	198	.....	...	163	66	.....	97
Village Service Fund ...	8,825	1,04,975	94,550	...	8,791	1,03,381	94,590	...
Process Service Fund in the Revenue Department.....	1,383	6,798	5,415	...	827	6,783	5,956	...
Irrigation Cess...	...	.....	.....	...	...	.....	.....	...
Total...	79,270	2,39,449	1,60,579	...	94,345	2,12,176	1,17,831	...

District Road Fund.—The following abstract shows the Receipts of the several minor items of this fund, as compared with the Receipts of 1866-67:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry Rent	2,678	3,321	643	.....
2. Tolls on roads and bridges	.....	.....	.....	.....
3. Road Cess	19,685	58,540	38,855	.....
4. Surplus Road Fund	4,002	8,000	3,998	.....
5. Grass Rent	50	.....	.....	50
6. Rent on sale of reeds	.....	.....	.....	.....
7. Rent on sale of manure	394	331	.....	63
8. Fish rent	2,342	3,112	770	.....
9. Avenue clippings	.....	.....	.....	.....
10. Contributions in aid of Public Works... ...	1,970	2,855	885	.....
11. Sale of materials already charged in the bills.	1	4	3	.....
12. Recoveries of advances of the current year.	92	192	100	.....
13. Do. do. of the past year	2,385	1,959	.....	426
14. Do. do. made for Imperial works ...	.....	.....	.....	.....
15. Do. do. of unadjusted charges in cash.	.....	.....	.....	.....
16. Do. do. adjusted expenditure	.....	.....	.....	.....
17. Miscellaneous receipts	2,446	2,427	.....	19
Total...	36,046	80,741	44,695	.....

6. The total receipts of the year, as compared with those of 1866-67, causes a net increase of Rupees 44,695. This large increase is chiefly owing to the Road Cess Act III. of 1866 having fully come into force in the year under report. A balance of Rupees 6,496-4-5, which remained on the 31st March 1867 under Pound Fund was reserved for the year 1867-68 with a view to meet the charges on account of the proposed establishment for pounds. As the establishment was not entertained as proposed, a sum of Rupees 8,000 was transferred to the credit of the District Road Fund from the balance that remained at the end of 1867-68. This causes the increase in the item "Surplus Pound Fund." The increase in the items Nos 8 and 10 in the above abstract is attributable in the first to the arrears outstanding at the beginning of the year being large, and in the second to a sum of Rupees 650 having been contributed by the public for repairing the Semmandaputty road in the Womalur Division.

7. The following is the comparative abstract of the Charges under the 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...	344	18,943	10,206	...	...	10,206	9,862	...
	Repairs ...	51,465	2,600	7,412	54,028	39,899	47,311	...	4,154
Miscellaneous Public Improvements.	New Works..	.....	...	...	...	174	174	174	...
	Repairs ...	6,243	...	...	1,100	4,576	4,576	...	1,667
Petty Establishment		.....	...	...	...	...	...	...	4,025
Tools and Plants...		4,025	...	...	1,000	...	...	...	964
Contingent charges		994	...	...	...	30	30	...	...
Advances made in the year ...		2,053	...	...	...	6,453	6,453	4,400	...
Cost of supervision by the Public Works Department...		.....	...	1,762	...	...	1,762	1,762	...
	Total...	65,124	16,543	19,380	56,128	51,152	70,512	5,388	...

8. The amount of Rupees 51,709, the expenditure on New Works and Repairs during the year 1866-67, was made by the Revenue Department only. The sum expended by the Public Works Department on account of the same during that year was not included in it, as amount required by them for these works was simply deducted in the Plus and Minus Memorandum under the orders of the Accountant General. The several sums deducted in the above Memorandum on account of the works done by the Department of Public Works up to the official year 1866-67 are to be accounted for by them.

9. The total amount expended by Public Works Department, on account of New Works and Repairs during the year, was Rupees 17,618-2-2. Of this sum Rupees 2,264-10-6 were paid by the Revenue Department to the Department of Public Works, for works done by them which were subsequently transferred to the Revenue Department, the balance Rupees 15,353-7-8 is the amount of expenditure given in the Range Officer's Progress Report. The cost of supervision by Department of Public Works at ten per cent. has, however, been calculated upon the whole sum of Rupees 17,618-2-2, and entered in the above abstract for the year 1867-68.

10. The actual expenditure incurred by the Revenue Department, on account of repairs of roads during the year, amounted to Rupees 39,899 with a decrease of Rupees 11,566 when compared with that of the year 1866-67. This decrease is due to the outlay being larger last year than in this, in improving the Dharampury and Pennagarum road, and repairing twenty miles of the Alangayem road; the former road has nearly been completed by the Revenue Department, and the latter has been transferred to the Public Works Department in the year under report.

11. The decrease in the item "Miscellaneous Public Improvements" is owing to the number of wells that were repaired in the past year, on account of the scarcity of water in the district.

12. The increase in "Advance" is owing to the sum of Rupees 3,000 advanced on account of relief works and Jungle Conservancy Fund, the latter noticed in paragraph —. This sum will be recovered in the current year. Tools and Plants were not purchased in the year 1867-68, as the stock on hand was sufficient for the work.

13. *Jungle Conservancy Fund.*—The following abstract shows the Receipts as compared with those of the previous year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel and bamboos	.....	.....	.....	.....
Rent of jungles	.....	.....	.....	.....
Sale of trees	2,213	2,152	.....	61
Fees from charcoal burners	.....	.....	... ..	.....
Recoveries of advances and unadjusted charges.	1,237	3,242	2,005	.....
Miscellaneous receipts	18,957	32,783	13,826	.....
Total... ...	22,407	38,177	15,770	.....

14. It will be seen that there is a net increase of Rupees 15,770 over the year 1866-67, as shown in the above abstract. The unadjusted balance at the end of the year 1866-67 was large, it was recovered and credited in the year 1867-68. The outstanding arrears on account of rent on Palmirah trees on the 31st March 1867 were recovered in the year under report, and the rent on avenue Tamarind trees has risen in the year 1867-68. The collections under the above two items are shown under Miscellaneous. Besides this, a sum of Rupees 1,804-8-1, which was erroneously debited to the Road Fund, will be adjusted during the current year. These different items account for the increase in the above Fund.

15. The following is an abstract showing the Charges, as compared with those of the previous year:—

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.
Formation of fresh plantations, topes and avenues..	6,827	.....	...	19,000	15,227	15,227	8,400	...
Improvement and maintenance of do.	44	.....	...	3,000	...	.....	...	44
Commission for the collection.....	.....	.....	...	500	...	.....	...	...
Establishment for avenues, etc	.....	.....	...	.....	...	.....	...	...
Miscellaneous charges	419	.....	...	500	58	58	...	361
Advance made in the year ..	3,812	.....	...	.....	4,034	4,034	222	...
Cost of supervision by the Department Public Works at ten per cent.....	.....	.....	...	.....	...	.....	...	..
Total...	11,102	.....	...	23,000	19,319	19,319	8,217	...

16. The Board will see that there is a net increase of Rupees 8,217 in the expenditure under the above fund. The total expenditure has not, however, been in proportion to the actual receipt, and the balance which remained on the 31st March 1867, which amount to Rupees 49,469-13-6. All endeavours have been made to utilise a large portion of the available fund, but it was found difficult to spend more in a year which (season) was very adverse for planting. The rains having failed just at the season fit for planting, it was impossible even to fit the ground. The balance on the 31st March 1868 amounts to Rupees 30,150-12-9, to which if Rupees 26,000, the expected income during the current year be added, there will be a total of Rupees 56,150-12-9. As this large sum will not be required on account of formation of fresh topes, plantations, and avenues during the ensuing year, I propose making an application to the Board of Revenue for a transfer of about 20,000 Rupees to the District Road Fund.

17. *Nanal grass Fund.*—There is no actual transaction under this fund during the year 1867-68, but under the orders of the Accountant General, a sum of Rupees 243-13-10 was credited in the Plus and Minus Memorandum, which sum has not been shown in the annual Statement No. 1.

Pound Fund.—The receipts of this fund, as compared with those of the year 1866-67, 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.....	5,102	4,762	...	340
Sale proceeds of do under do	2,109	2,226	117	...
Recoveries of advances and unadjusted charge...	...	...	...	...
Miscellaneous receipts	1,189	1,148	...	41
Total.....	8,400	8,136	...	264

The small decrease in the receipt under this fund calls for no remark.

The following is the comparative abstract of the Charges under the 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 pound	1,713	...	...	1,400	1,704	1,704	...	9
Charge for constructing and repairing pounds	144	...	...	170	144	144	...	...
Miscellaneous charges	2,047	...	...	1,900	1,869	1,689	...	178
Amount transferred to the District Road Fund	4,002	...	...	4,004	8,000	8,000	3,998	...
Advances made in the year ...	...	...	...	...	...	...	...	...
Cost of supervision by Public Works Department, at ten per cent.....	...	...	...	...	...	...	...	...
Total..	7,906	...	...	7,474	11,717	11,717	3,811	...

The increase in the expenditure under this head is owing to a surplus balance of Rupees 8,000 having been transferred to the credit of the District Road Fund after reserving Rupees 2,915 for the expenditure for the year 1868-69.

Public Bungalow Fund.—The comparative abstract of Receipts under this fund is given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers.....	269	227	...	42
Sale proceeds of furniture.....	412	5	...	407
Sale of do. of bungalows.....	309	191	...	118
Grant-in-aid from Government...	1,021	...	...	1,021
Recoveries of advances and unadjusted expenditure.	...	...	...	...
Miscellaneous receipts.....	...	...	...	...
Total...	2,011	423	...	1,588

The decrease of Rupees 1,588 in the receipts under this fund is owing to the grant-in-aid from Government not having been given for the year 1867-68.

The following is an abstract showing the charges under this fund, compared with those of the previous 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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.....	176	...	...	200	192	192	16	...
Batta to pensioned sepoys...	121	...	...	135	129	129	8	...
Purchase and repair of furniture.	55	...	...	100	61	61	6	...
Miscellaneous charges..... ...	80	...	...	30	16	16	...	64
Advance in the current year.....	...	...	...	...	...	...	...	...
Cost of supervision by the Department Public Works at ten per cent.....	...	...	...	...	...	...	...	...
Total...	432	...	...	465	398	398	...	34

The small variations under this head require no explanation.

Endowment Fund.—The fixed allowance granted by Government on account of Toppoor Choultry is Rupees 198 same as the last year, and sum expended in the year 1867-68 on account of establishment maintained for that Choultry was Rupees 66, causing a decrease of Rupees 97. This decrease is owing to the establishment having been done away with from August 1867. The Choultry was made over to a private individual on the condition of his keeping it for charitable purposes. There are no Lungerkanahs in this district.

Village Service Fund.—The following abstract shows 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 Meerahs	...	...	...	...
Fee Cess under Act IV. of 1865	...	...	...	...
Revenue of enfranchised Inams	...	...	...	...
Miscellaneous receipts	8,825	1,04,975	96,150	...
Total...	8,825	1,04,975	96,150	...

The per-centage on the whole beris of the district for the full year was credited against the item "Miscellaneous Receipt" under this fund, and the transactions of the past year were only for one month, the instructions contained in the Board's Circular Memorandum, dated 14th August 1866, No. 787, being carried out only in March 1867.

The subjoined abstract gives the particulars of expenditure, as compared with past year:—

Items.	Expenditure of last year.	Current year's expenditure			Increase.	Decrease.
		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual charges.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers.	8,791	1,00,000	1,03,381	1,03,381	94,590	...
Miscellaneous charges	...	...	...	...	...	...
Total...	8,791	1,00,000	1,03,381	1,03,381	94,590	...

The large variation in this item is ascribable to the same cause.

Process Service Fund.—The comparative results of the receipt under this fund are given in the following abstract:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees realised from revenue defaulters under the Madras Act II. of 1864	1,383	6,798	5,415	...
Miscellaneous receipts	...	...	...	...
Total...	1,383	6,798	5,415	...

The collections under this were brought to account from February 1867, which is the cause for the decrease in the year 1866-67.

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.	827	1,957	6,783	6,783	5,956	...
Miscellaneous charges	...	...	...	...	...	...
Total.....	827	1,957	6,783	6,783	5,956	...

The expenditure shown in this abstract for the last year was only for two months. Hence the increase.

Irrigation Cess.—There is no Irrigation Cess in this district.

Exd. F. R. Bantleman.

MANGALORE, 2nd October 1868.

No. 942.

From H. S. THOMAS, Esq.,
Acting Collector of SOUTH CANARA,

To A. MACGREGOR, 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 1867-68, accompanied by the four Statements, (Forms Nos. 3 to 6,) prescribed in the Proceedings of the Board, dated 20th July 1868, No. 5,258, of which, however, Form No. 5, showing the particulars of the transactions of Chuttrums and Langerkhanas, is blank in this district, there being no such institutions in South Canara under the management of the Collector.

Enclosures 1 to 4.

Enclosure No. 3.

2. Statement No. 1 is accompanied by an Enclosure marked A., in which the particulars of the several items, composing each fund, are given, compared with the receipts of the previous year.

3. The following is an abstract showing the transactions of the several funds during the year under report:—

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... ...	30,506 6 0	48,011 14 10	78,518 4 10	9,199 0 2	54,907 6 10	64,016 7 0	14,501 13 10
Jungle Conservancy Fund... ...	262 1 7	1,806 13 5	2,068 15 0	305 15 4	... ...	305 15 4	1,763 15 8
Pound Fund.	740 13 8	413 0 10	1,153 13 6	310 3 1	... ...	310 3 1	843 10 5
Public Bungalow Fund.	1,567 15 11	813 5 0	2,381 4 11	961 7 9	159 13 0	1,111 4 9	1,270 0 2
Process Service Fund in the Revenue Department...	211 15 3	814 3 9	1,026 3 0	751 3 3	... ...	751 3 3	274 15 9
Total...	33,289 3 5	*51,859 5 10	85,148 9 3	11,627 13 7	55,067 3 10	66,695 1 5	18,453 7 10

* Exclusive of advances and their adjustments.

4. It will be seen from the above that the aggregate receipts from all funds, including the previous year's balance, amounted to Rupees 85,148, and the expenditure to Rupees 66,695, leaving an unexpended balance of Rupees 18,453 at the end of the year.

5. Annexed is a Comparative Abstract of the Receipts and Chargesunder the 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.	39,117	48,012	8,895	.....	14,170	64,016	49,846	.....
Jungle Conservancy Fund...	394	1,807	1,413	.....	132	306	174	.....
Pound Fund... ...	365	413	48	.....	46	510	464	.....
Public Bungalow Fund...	1,001	813	.....	188	630	1,111	481	... ..
Process Service Fund in the Revenue Department...	692	814	122	.....	646	751	105	
Total... ...	41,569	.....	.....	.....	15,624	66,694	.....	.....
Net.. ...	.....	51,859	10,290	.....	.....	.....	51,070	.....

6. I will now proceed to detail the transactions of each separate fund, giving a Comparative Abstract of the Receipts and Expenditure connected with each in the *detailed* form required by the Board, and exhibiting the particulars of the several component items of each fund.

7. *District Road Fund.*—Comparative Abstract of Receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	10,622	9,888	.....	734
Tolls on roads and bridges...	923	1,417	494	.....
Road Cess	26,770	35,056	8,286	.....
Surplus Pound Fund	.....	400	400	.....
Avenue clippings	184	748	564	.. ...
Miscellaneous Receipts...	42	207	165	.....
Recovery of advances of the past year.	576	296	.....	280
Total... ...	39,117	48,012	.....	.....
Net... ...	.....	.....	8,895	.....

8. *Ferry Rent.*—This rent consists of the tolls levied at the ferries on the several rivers and back-waters in this district, for crossing which, a boat establishment is maintained partly by Government, and partly by the contractors. These ferries were, as usual, rented to the highest bidders, for the term of the Fusly year 1277, on no other condition than that the renters should ferry passengers and merchandise on the payment of the established tolls, without giving cause of complaint on the part of the public; Government allowing them the necessary complement of boats and plat-forms for the purpose, in addition to those to be maintained by the renters themselves. The renters generally pay the amount of their rent by monthly instalments, and in cases in which the amounts of the contracts are trifling they are paid at once.

9. The aggregate amount of rent for Fusly 1277 amounted to Rupees 10,006, which was Rupees 942 below the rent of the previous Fusly. The actual collections were Rupees 9,888 as shown above, against Rupees 10,622 in the previous year. The decrease in collections is due chiefly to a falling off in the rent itself. The increased cost of supplying new ferry boats, of repairing old ones, and the equally enhanced cost of labor has had the effect of reducing competition among Ferry Contractors, and hence the amounts of the rent show a slight falling off.

10. The system of supplying boats by Government, which has hitherto been in force, has been discontinued during the current year with the approval* of the Board, the farms being rented for a term of three years instead of one as hitherto, on condition of the renters providing in future their own boats.

*Board's Proc., 17th March 1869, No 1,926, para. 11.

11. *Tolls on Roads and Bridges.*—The receipts under this item are composed solely of the tolls levied at the Sullia bridge on the Mercara and Mangalore road. The establishment of this toll was sanctioned in Government Order, 22nd March 1862, No. 528, Public Works Department. The toll gate was opened in 1863, and, for the first three years, the toll was levied by means of a special establishment entertained for the purpose. The employment of this establishment having, however, been found to be expensive, the tolls were rented out, during the year under report, for Rupees 1,280, under the sanction conveyed in Government Order, 6th November 1866, No. 3,016, Revenue Department. The increase of Rupees 494 in the receipts, as shown in the above Abstract, is owing chiefly to the collections of the last month of the previous official year having been credited in the accounts of the official year under report, the same not having reached the treasury in time to admit of their being included in the previous year's accounts.

12. *Road Cess.*—The Road Cess in this district is collected on ryotwar revenue, including Kumeri and Hakkal cultivation, and other sundry items appearing under the head of "Land Revenue, Miscellaneous." There are no regular Inam lands in the district, but such remissions of assessment as have been allowed, in connection with religious institutions, etc., are made liable to the Road Cess. The amount payable is collected by five instalments along with the Land Revenue between the months of January and May in the proportions shown in the margin. The arrears due on the 31st March 1868, on which date the official year closes, amounted to Rupees 10,594, the whole of which has been since realised.

January	1/5
February	1/5
March	1/5
April	1/5
May	1/5

	Rs.
Arrears on the 1st April 1867	3,050
Demand between April and May 1867, Fusly 1276.	12,760
Ditto from January to March 1868, Fusly 1277	29,830
Total...	45,650
Collections in 1867-68	35,056
Balance on the 31st March 1868	10,594

13. The large difference between the two years under comparison is solely attributable to the fact of the year under report embracing the collections of the whole year, whereas the previous year's receipts were comprised of only three months' collections, the cess having become due in this district from 1st January 1867.

14. *Surplus Pound Fund.*—Requires no particular remark; the transfer of such surplus was made in 1866-67.

15. *Avenue clippings.*—This is an item of contingent nature; the increase in the receipts from this source is due to more extensive clipping operations carried on throughout the district during the year, and also to a large number of old decayed avenue trees having been cut down to make room for new ones.

16. *Miscellaneous receipts.*—These receipts are composed of but two items described in the margin. The increase is owing to some old unserviceable boats having been sold by auction, and the proceeds credited to this head.

	Rs.	A.	P.
Interest on arrears of ferry rent	10	3	3
Sale of unserviceable ferry boats	196	8	6
	206	11	9

17. The following abstract shows 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.	
Communications { New Works.	5,341	.....	42,092	.....	1,200	43,292	37,051	
Communications { Repairs ...	6,522	.....	6,326	.....	3,292	9,618	9,096	
Miscellaneous Public Improvements. { New Works.	167	.....	.....	.....	3,331	3,331	3,164	
Miscellaneous Public Improvements. { Repairs ...	108	.....	.....	.....	881	881	773	
Petty Establishment	911	62,776	1,498	10,220	12	1,510	435	
Tools and Plant	164							
Contingent charges	.....	.....	.....	.....	.....	.....	.....	
Cost of Public Works supervision..	958	.....	4,991	.....	.....	4,991	4,033	
Unadjusted balance out of advances.....	.....	.....	.....	.....	393	393	393	
Total..	14,171	62,776	54,907	10,220	9,109	64,016	49,845	

18. It will be seen from the above Statement that the expenditure from the District Road Fund amounted to the large sum of Rupees 64,016. Deducting from this Rupees 6,894, being the expenditure on other items than *works*, the actual net outlay on *works* was Rupees 57,123 which bears a per-centage of 79·75 on the amount available, namely, Rupees 71,624. The details of this expenditure are given in Statement Form *No. 4.

* Enclosure 2.

19. The above amount was expended chiefly on the improvement of such communications as could not be brought to completion heretofore from paucity of funds, though projected and undertaken long ago.

New works, roads.

20. On mere road work (excluding repairs) the expenditure was comparatively small, and amounted to Rupees 9,613, of this sum Rupees 9,213 were laid out by the Department Public Works, and Rupees 400 by the Revenue Department.

21. The outlay on road work was confined to the following lines:—

By Public Works Department.

	Rs.
1. Widening to twelve feet the road from Vitla to Manjeshwar	7,304
2. Completion of road from Mudbidri to Beltangadi	394
3. Improving the Nandigudde road	91
4. Trace and bridle-path to connect the port of Kumbla with Perdal	858
5. Road from Kanyangad to Hosdrug	566
By Revenue Department.	
6. Improvement of the road from Kundapur to Wandse	400
	9,613

Almost all the above lines consist of important cross roads, the completion of which will tend materially to improve the existing communications of the district.

22. The first is an important line crossing the northern portion of the Kasargod Talook from Manjeshwar, a small sea-port south of Mangalore, and leading into the interior, via Vitla, as far as Puttur. The estimate for this line amounts to Rupees 17,000. The expenditure incurred up to the year under report was Rupees 15,423, which leaves a sum of Rupees 1,577 to be spent hereafter out of the estimated cost.

23. The line was inspected by me in March last, and it was a great satisfaction to see with how much evident care and skill it had been traced and opened. It is a line for the Range Officer to be proud of.

24. On the second line, which connects the important town of Mudbidri on the Imperial line, via Agoomby, with Beltangadi on the Kodekal Ghaut Road, no more than Rupees 394 were spent. The allotment for this road was reduced, in the course of the year, from Rupees 8,303 to Rupees 803, to allow of transfers to bridge-work on the Puttur and Manjeshwar line.

25. The tracing of the Kumbla and Perdal road, for which there was an allotment of Rs. 2,000, has made but slow progress, the Range Officer not having been able to spend more than Rupees 858 on this line; what I saw of it was admirably laid out by the same very competent Range Officer.

26. The Kanyangad and Hosdrug road has been fully completed with, however a slight, excess in the estimate.

27. Under the head of "New Works," the road from Wandse to Kundapur is the only work undertaken by the Revenue Department. Out of the allotment of Rupees 500, Rupees 400 were spent under the orders of Mr. Sturrock. A few culverts and foot-bridges are necessary on this line, which will be erected in the current year.

28. The other work assigned to the Revenue Department for execution, namely, the metalling of the road from Udipi to Malpe, was postponed, as the merchants failed to make the contributions they had promised.

29. *New Works, Bridges.*—The more important work executed during the year under report is the construction of bridges on several lines, which were left incomplete and impracticable for wheeled traffic for want of them. The progress made in this respect is shown below:—

	Estimate.	Expenditure to 31st March 1868.	Remaining to be executed.
	Rs.	Rs.	Rs.
Bridging Puttur and Manjeshwar road.....	35,530	7,198	28,332
Do. Mudbidri and Bantwall road	36,860	1,624	35,236
Do. Puttur and Beltangadi road...	21,340	2,463	18,877
Bridges on the Mudbidri and Beltangady road—			
(1.) Bridge on Yenur river	15,000	7,512	7,488
(2.) Do. on Hossangadi river	15,000	4,806	10,194
(3.) Minor bridges	12,670	2,772	9,898
Bridging Mudbidri and Karekal road...	5,500	2,293	3,207
Do. Sheddia road.....	3,365	3,025	340
Two bridges on the Coast Road between Udipi and Mabukal	800	800	.....
Draining Mulki and Mudbidri road...	1,181	1,184	.....
Total.....	1,47,246	33,677	1,13,569

30. The bridge-work in the district has, in fact, absorbed a large portion of the available funds, and from what remains to be done, it will be seen that the several works may continue in hand for another couple of years, before the whole of the sanctioned amounts are used.

31. On Repairs, Rupees 6,326-8-5 were spent by the Public Works Department, and Rupees 4,173-0-1 by Revenue agency, the total outlay being Rupees 10,499-8-6. During the course of the year, it was found necessary to increase the maintenance allowances on some of the lines under the charge of the Public Works Department, and with the increased allowances thus provided, the several roads have not only been kept in good order, but in some measure widened, as the soil has frequently admitted of the repair being made by gravel obtained by simply cutting further into the hill side, so that widening has naturally resulted from repair.

B

32. Under the head of "Miscellaneous Public Improvements" a sum of Rupees 2,206-15-3 was expended in the purchase of new ferry boats, and Rupees 508 on repairs; while the plantation and preservation of avenues cost Rupees 921. Charges of the former description are not, however, likely to recur, except as regards platforms, as under the new leases the Ferry Farms have been sold with the condition, approved by the Board, of the renters providing the requisite boats themselves, an exception being, however, made as regards the platforms which will have to be furnished by Government.

Board's Proceedings, 17th March 1868, No. 1,926

33. The large increase in the expenditure of the year under report, as compared with that of the previous year, (though the latter consisted of only eleven months,) was simply the consequence of an increased income from Road Cess, affording the means of undertaking several works which had hitherto been held in abeyance for want of funds. The collections of Road Cess commenced at the latter end of 1866-67, and a sum of Rupees 26,769 was collected within that year without, however, the possibility of using it at that late period. As the Board are aware, this amount and the subsequent collections of Road Cess, during the year under report, formed the subject of a separate Supplemental Budget.

34. *Jungle Conservancy Fund.*—The following is an Abstract of the Receipts and Charges under this head, as compared with the previous year.

Items.	Last year.	Current year.	Increase.
	Rs.	Rs.	Rs.
Receipt.			
Sale of firewood and firewood jungles	394	1,807	1,413
Charges.			
Formation of new plantations	132	306	174

35. The large increase of Rupees 1,413 in the receipts is owing to the fact that a system of selling blocks of standing firewood jungles, in lieu of the previous practice of having such jungles felled on Government account, and the firewood conveyed to, and sold in the towns, was introduced during the year by way of an exporiment. The system has been found to be less expensive and more convenient.

36. The charges show but a slight increase, and seem incommensurate to the amount available, but arrangements have subsequently been made for the outlay of the whole available balance.

37. The district is naturally well suited to the growth of firewood, and abounds in it in the interior, whence it is not able to bear the carriage to the coast. On the sea-board it is scarce, and expensive on account of the exportation to Bombay and the demands of the coast towns. The price rises continually, and I could wish that I were in a position to undertake Firewood Conservancy operations on a larger scale near the coast; but this I cannot do, unless the limited means at my disposal are supplemented by a portion of the annually unused surplus revenues of the Forest Department. I have already sought* to be allowed to utilise the money raised on bamboos, as I believe it belongs in other districts to the Jungle Conservancy Fund; and I would add that what is called Sandalwood stills is really only the price of firewood sold in the heavy jungles of the interior for the purpose of extracting the Sandal-wood-oil from the wood, which is not a product of this district, but is imported from Mysore, solely for the purpose of being boiled down with our firewood, so that what is annually entered in the Forest Accounts as "Sandalwood," is really and truly nothing but firewood; and it would seem that those receipts should be entered under their correct head, and applied with other firewood money to the Conservancy of firewood. Thus the proceeds of the surplus firewood of the interior might be very advantageously utilised in increasing the supply where it is so sadly needed on the coast. The yield of these so-called Sandalwood stills is annually about 5,000 Rupees; with these sums to supplement my present limited means, I might hope to make some real impression on the firewood difficulty, at the same time that I encouraged individual interests to work in the same direction, as proposed in my letter, No. 827, dated 5th September 1868.

* To Board, 20th Jan. 1868, No. 91, para 6.

38. *Pound Fund.*—The Receipts and Charges of this fund are given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Fines levied under Act III. of 1857, and sale proceeds of unclaimed cattle	365	413	48	.....
Charges.				
Establishment and construction of pounds... ...	41	89	48	.....
Amount transferred to District Road Fund and Municipality	...	416	416	.....
Miscellaneous Charges	5	5	...	.....
	46	510	464	.....

39. The slight increase in the receipts is owing to the year under report embracing the transactions of full twelve months, whereas the previous year consisted only of eleven months. At the commencement of the year, there was a balance in hand of Rupees 740-12-8. This amount added to the receipts of the year raised the amount available for expenditure to Rupees 1,204-14-4. Of this, Rupees 510 were expended as shown above, the largest item being the sum of Rupees 416 transferred to "District Road Fund," and the Mangalore Municipality. No new Cattle Pounds were constructed during the year, and the sum of Rupees 53-8-10, charged under this head, consists of the ordinary repairs. There was a balance, to the credit of the fund at the close of the year, amounting to Rupees 643-10-5 which has been carried forward to the current year's account, and Rupees 400 transferred out of it to the District Road Fund.

40. *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.
Receipts.				
Fees from travellers	369	291	.....	78
Sale of furniture	81	.....	.....	81
Grant-in-aid...	475	475	.....	.....
Miscellaneous Item	76	47	.....	29
Total... ...	1,001	813	.....	188
Charges.				
Establishment	498	528	30	.....
Purchase and repair of furniture	.....	80	80	.....
Repair of bungalows	123	484	361	.....
Contingencies	8	5	.....	3
Public Works supervision	.....	14	14	.....
Total... ...	629	1,111	.....	.....
Net... ...	.....	.....	482	.....

41. The available balance at the commencement of the year was Rupees 1,567-15-11, and the receipts, including Government grant-in-aid, Rupees 813, the total income being Rupees 2,381.

42. The collections from fees show a decrease of Rupees 78, notwithstanding that the previous year's receipts are comprised of only eleven months. This is owing to a falling off in the number of visitors, and also to some of the bungalows having been abandoned by Government, and handed over to the district officers for maintenance.

43. The charges show an increase in the aggregate of Rupees 482. The increase of Rs. 30 in the cost of establishment is owing to the charges of this year exceeding by one month those of the previous.

44. On repair of bungalows, Rupees 484 were spent, or Rupees 361 more than in the previous year, and this was in addition to the Imperial Grant of Rupees 203. The repairs executed consist chiefly of the ordinary monsoon thatching, shifting of tiles, erecting tatties and sheds, and such other repairs as are necessary for the protection of the buildings from the violence of the monsoon. The charges include an item of Rupees 145 expended on the repair of the Travellers' Bungalow at Hosdrug upon sanctioned estimate. This bungalow, as well as those at Sullya and Sampaje, being in a dilapidated condition, estimates amounting in the aggregate to Rupees 2,290 were sanctioned for their repair in Board's Proceedings, dated the 26th November 1867, No. 7,701; but owing to some delay in obtaining the above sanction, and in providing the requisite funds, the work could not be commenced till nearly the end of the official year, and only Rupees 145 were expended by the Public Works Department upon one of the bungalows, above referred to. The remaining work, both on this and the other two bungalows, will be carried out in the course of the current year.

45. A Statement, showing the actual condition of the Travellers' Bungalows, is enclosed in the form required. Besides the three bungalows above referred to, there is another* which requires to be almost completely renewed. It is one of the coast bungalows ordered to be retained by Government in their Order of the 10th May 1867, No. 1,067, paragraph 14.

*Mulki.

46. The remaining bungalows are, on the whole, in good condition, except the one at Uppinangadi, which is almost entirely in ruins. The necessity for rebuilding it has been sufficiently dealt† upon by my predecessors.

†To Board, 19th September 1862, No. 99.
Do. 20th November 1863, „ 315.

47. *Process Service Fund.*—The balance to the credit of this fund, on 1st April 1867, was Rupees 211-15-3; the receipts from fees for serving Processes realised from the ryots, during the year, amounted to Rupees 814-3-9, making a total of Rupees 1,026-3-0. The expenditure incurred in payment of salaries of batta Peons amounted to Rupees 751-3-3, leaving a balance at the end of the year of Rupees 274-15-9.

48. The following abstract shows the Receipts and Charges, as compared with those of the previous year:—

Items.	Last year.	Current year.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
Fees realised from revenue defaulters under Madras Act II. of 1864	692	814	122	...
Charges.				
Batta to Peons and Ameens...	646	751	105	...

49. There are no other Local Funds under the charge of the Collector in this district.

No. 8,247.

CALICUT, 25th August 1868.

From G. A. BALLARD, Esq.,
Collector of MALABAR,

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

I HAVE the honor to report on the administration of the Local Funds in this district during the official year 1867-68, and submit the Statements in forms Nos. 3, 4, and 6, prescribed by the Board in their Proceedings, dated 20th July 1868, No. 5,258.

Form No. 5 is not applicable to this district, as there have been no transactions in connection with the Endowment Fund during the year under report.

2. The following abstract shows the transactions connected with the several funds comprised under Local Funds in this district:—

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 Dept.	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	7,466 8 6	1,48,178 10 8	1,55,644 14 2	*11,902 10 6	1,42,927 1 6	1,54,829 12 0	835 2 2
Pound Fund...	3,234 6 6	2,404 0 4	5,638 6 10	1,486 6 3	.....	1,486 6 3	4,152 0 7
Public Bungalow Fund ...	1,893 0 2	8,571 8 9	9,964 8 11	4,888 8 0	1,189 0 10	6,077 8 10	3,887 0 1
Village Service Fund	56,239 8 3	89,389 11 2	1,45,628 14 5	152 3 3	.....	152 3 3	1,45,476 11 0
Total...	68,853 13 5	2,48,543 14 11	3,16,896 12 4	18,429 12 2	1,44,116 2 4	1,62,545 14 6	1,54,350 13 10

* NOTE.—This differs from the total expenditure by Revenue Department shown in the monthly Statement submitted for March 1868, namely, Rupees 13,134-1-8, by Rupees 1,231-7-2. This is due to the expenditure from advance of past years, namely, 8,048-3-2, and the unadjusted old balance of Rupees 980-13-11, shown in Enclosure K., having been included in Rupees 11,902-10-6, and Rupees 5,250-6-8 advance made to the Revenue Department during the year which remained unexpended at its close, having been excluded from it.

3. I annex an abstract of the receipts and charges under the several funds during the year under report, as compared with those of the previous twelve months ending 31st March 1867.

Funds.	Receipts.				Charges.			
	From 1st April 1866 to 31st March 1867.	Current year.	Increase.	Decrease.	From 1st April 1866 to 31st March 1867.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. As. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	1,13,831 5 7	1,48,178 10 8	35,347 5 1	.....	1,46,142 9 8	1,54,829 12 0	6,687 2 4	.....
Pound Fund...	2,642 8 0	2,404 0 4	.....	238 8 8	1,615 12 5	1,486 6 3	.....	129 6 2
Public Bungalow Fund ...	3,515 9 4	8,571 8 9	5,015 15 5	.....	2,290 7 3	6,077 8 10	3,787 1 7	.....
Village Service Fund	56,325 3 3	89,389 11 2	33,064 7 11	.....	86 0 0	152 3 3	66 3 3	.....
Total...	1,74,854 6 2	2,48,543 14 11	73,927 13 9	238 8 8	1,52,134 13 4	1,62,545 14 6	10,540 7 4	129 6 2

4. I now proceed to notice in detail the transactions connected with the several funds.

1st.—The District Road Fund. The receipts under this head comprise in this district:

1. Ferry rents and tolls on bridges.
2. Road Cess.
3. Avenue clippings.
4. Ten per cent. on Escheat sales.
5. Sundry items, such as grass rents, etc.

The receipts under these several heads, as compared with those of the corresponding twelve months of 1866-67, are shown in the abstract given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ferry rents and tolls on bridges	64,291 11 0	62,424 1 1	.....	1,867 9 11
Road Cess	1,131 15 10	46,683 8 4	45,551 8 6	.....
Avenue clippings	4,409 3 4	5,096 3 10	687 0 6	.....
Grass rent	146 3 9	97 5 9	.....	48 14 0
Sale proceeds of materials...	.....	43 4 0	43 4 0	.....
Recoveries of advances of past years...	.....	89 15 8	89 15 8	.....
Ten per cent. on Escheat sales	25,871 3 6	28,668 3 5	2,796 15 11	.....
Other miscellaneous receipts...	14,975 9 11	4,095 2 8	.....	10,880 7 3
Unadjusted old balance. ...	1,505 6 3	980 13 11	.....	524 8 4
Total...	1,12,331 5 7	1,48,178 10 8	49,168 12 7	13,321 7 6
Net Increase...	.....	.....	15,847 5 1	.....

5. The arrears of Ferry Rent, which outstood at the beginning of the year, amounted to Rupees 5,753; Rupees 140 were written off the accounts under the sanction conveyed in the Orders noted, and Rupees 100 collected prior to receipt of sanction, and subsequently refunded.* The current demand of the year was Rupees 64,750 against Rupees 62,128 of the previous year, making the total demand Rupees 70,503, out of which deducting the collections of the year Rupees 62,144,† there remained a balance of Rupees 8,359 at its close. Of this, Rupees 5,541 have been since collected; Rupees 615 will have to be remitted for the reasons stated in my letter, dated 23rd April 1866, No. 130. Sanction for writing it off the accounts was applied for in paragraph 5 of my last year's report, but I find in the Board's Proceedings, dated 3rd April 1868, No. 2,457, no reference made to the subject. I beg that the necessary sanction may be obtained to write off the amount from the current year's accounts.

G. O., dated 14th August 1867, No. 1,686.

* Vide particulars of miscellaneous charges in Statement No. 2. Form No. 4.

† The difference of 286 Rupees between this amount and that shown in the Statement given above is due to collection on account of interest and fines.

6. In the collections on account of Road Cess there has been an increase of Rupees 45,552 over those of the previous year. It is due to the cess having been collected at the full rate of six Pies per Rupee during nine months of the year, whereas the cess was levied at three Pies per Rupee only during three months only of 1866-67. The variations under the other items call for no special remark.

The receipts under all heads on account of District Road Fund aggregated Rs. 1,48,178-10-8. Adding the balance brought forward (Rupees 7,486-3-6) the result is Rupees 1,55,664-14-2.

7. The charges appertaining to the fund are given in the subjoined comparative abstract:—

Items.	Expenditure of the twelve months ending 31st March 1867.	Current year's expenditure. By the Public Works Department. Allotment as finally sanctioned.	Current year's expenditure. By the Public Works Department. Actual expenditure.	Current year's expenditure. By the Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By the 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. P.	Rs. A. P.	Rs. A. P.
Communications.								
New works...	74,932 15 9	76,050 0 0	73,963 3 6	2,584 0 0	2,584 1 0	76,547 4 6	1,614 4 9	.....
Repairs	46,517 2 4	54,350 0 0	48,884 10 10	4,139 0 0	2,938 8 10	51,821 3 8	5,304 1 4	.....
Miscellaneous Public Improvement.								
New works...	1,362 8 2	8,900 0 0	1,437 3 2	7,500 0 0	2,264 11 9	3,701 14 11	2,349 6 9	.....
Repairs	.....	.....	.....	.....	.....	.....	.....	.....
Petty Establishment...	7,199 6 5	6,613 0 0	6,214 0 0	1,607 0 0	1,064 10 5	7,278 10 5	79 4 0	.....
Tools and plants ...	.....	.....	.....	.....	.....	.....	.....	.....
Contingent charges ...	1,999 15 7	.....	.....	2,060 0 0	2,071 12 7	2,071 12 7	71 13 0	.....
Advance made in the year...	3,048 3 2	.....	.....	.....	.....	.....	.....	3,018 3 2
Cost of supervision by the Department Public Works...	11,587 0 0	11,206 0 0	12,428 0 0	.....	.....	12,428 0 0	841 0 0	.....
Unadjusted old balance.	1,505 6 3	.....	.....	.....	980 13 11	980 13 11	.....	524 8 4
Total...	1,48,142 9 6	1,57,119 0 0	1,42,927 1 6	17,890 0 0	11,902 10 6	1,54,829 12 0	10,259 13 10	3,572 11 6

1866-67, twelve months	1,01,466 3
1867-68, do.	1,08,380 9
Increase in 1867-68	6,914 6

8. The expenditure on roads and communications has been greater than that of the previous year. The principal new works on which large sums have been expended during the year, are the following:—

	Amount expended.
(a.) 1. Road from Calicut (Karaparamba) via Kokotri bridge to Kotalur Amshom, District Road No. 30	12,953
(b.) 2. Road from Cherikal, via Irkur to Coorg, District Road No. 9	11,500
(c.) 3. Road from Wandur, via Pandikad to Angadipuram, District Road No. 41A	10,806
(d.) 4. Road from Tumbaracherry to Areacod, District Road No. 34	10,490
(e.) 5. Road from Palghaut, via Paduvagaram to Kollengode, District Road No. 56	9,000
(f.) 6. Road from Taliparamba to the road from Maidai to Kavia near Kanjummanga-lam, portion of the road No. 1 in the revised Imperial Road List	6,336
7. Road from Manjeri to Pandikad, District Road No. 36	2,553
(g.) 8. Road from Chalipoya, via Mapyaad to the Karkur ghaut road, District Road No.	2,584

(a.) This road is now open to carts, and promises to be most useful.

(b.) This important road has made good progress, and I hope will be opened to carts this season.

(c.) Opened to carts for a considerable portion of its length.

(d.) Progressing well; a large bridge is nearly completed, and when that is done carts will use a great portion of the road.

(e.) Completed and most useful.

(f.) Regarding this road, see remarks against Road No. 1 in the Imperial Road List submitted with my letter, dated 4th October, 1867, No. 228; it is portion of what in my opinion should be an imperial line.

(g.) This road has been opened to a great extent by planters. The allotments sanctioned from the District Road Fund are expended by planters interested in the undertaking. Considerable work has been done by private enterprise at private expense.

Excepting the last mentioned work, all the other new works were executed by the Public Works Department.

The principal works on the repair of which expenditure has been incurred, are—

Kadalundi (Beypore) and Dharmadam bridges, Imperial Road No. 1—Vide G. O. 15th November 1867, No. 3,577	9,400
Bridges on the road from Kozhikod to the foot of the ghaut, Revised Imperial Road No. 1—Vide Board's Proceedings, 7th December 1867, No. 7,946	3,634
Road from Mavelikara to Tiruvenkadi, District Road No.	3,615
Road from Pa... to Vadakancherri to Vadakampara, District	3,300
Dha... to Chalakudi Trunk Road No. 5, District	2,719
... Badagara to Madapuram, to	2,090
... Vide G. O. 13th	2,000

10. The repairs executed by the Revenue Department were for the roads and bridges specified in Statement No. 2, Form No. 4. The amount expended was Rupees 2,937.

11. As observed last year, this expenditure is all on roads well traced and in course of being permanently bridged and tunnelled throughout, and though there is still much to be done to give the country the full advantage of these communications, their effect is even now satisfactorily evident in many an anahom.

12. Under Miscellaneous Public Improvements a sum of Rupees 11,700 was allotted for chuttrums or halting sheds at Vytri, Peria, Nadghani, Sultan's Battery, Kalpetta, Teriot, Manjeri, and Nilambur. It was arranged that the chuttrums at Teriot, Nilambur, and Manjeri should be built by the Revenue Department. The others were left to the Public Works Department.

Vide Board's Proceedings, dated 21st August 1867, No. 5,093 and 19th February 1868, No. 1,022.

1. Vytri in progress
2. Peria do.
3. Nadghani since completed and now occupied.
4. Sultan's Battery in progress.

The Public Works Department commenced work at the places noted.

Of the three chuttrums, the building of which was to be undertaken by the Revenue Department, the one at Nilambur could not be commenced, as the jenmi made difficulties and delays about the only good site. The site has been obtained since the close of the year. The Teriot chuttrum has made good progress. The Manjeri chuttrum was pushed on well, has since been completed, and is now in use.

Department Public Works.	Amount expended. Rs.
Chuttrum at Peria	350
Do. Vytri	85
Do. Sultan's Battery	53
Do. Nadghani	949
	1,437
Revenue Department.	
Chuttrum at Manjeri	700
Planting avenue trees	506
Digging wells, etc., at halting places	979
	2,185

Roads.
Constructing Karoth road, No. 6 in the Revised Imperial Road List.
Road from Palghaut to Kanjecode, District Road No. 56a
Repairs to District Roads, Nos. 26, 25, 34, 36, 39, and 45.
Halting sheds at Teriot, Kalpetta, Peria, Vytri, Sultan's Battery, and Nadghani.

Under Miscellaneous Public Improvement, the Public Works Department and the Revenue Department expended Rupees 1,437 and Rupees 2,265, respectively, for the works noted.

BALANCES.—13. Rupees 21,455 of the allotment of the year remained unexpended at its close: Rupees 15,016 against the Public Works Department, and Rupees 6,439 against the Revenue Department. The works on which allotments were made, but which were not undertaken, or on which considerable balances remained unexpended by the Public Works Department are those noted. On a few works in Wynaad, but portions of the allotment were expended. Captain Kennedy was unable to find superintendence or labor to do more. Rupees 6,439, the unexpended portion of the allotment against the Revenue Department, appertains principally to sundry miscellaneous improvements, as digging wells, planting trees, etc., to the halting shed at Nilambur above referred to, and to the repair of District Road No. 32. There was some misunderstanding as to which department was to carry out this work, and the allotment remained mostly unspent.

14. The subjoined Statement exhibits the progress that has been made during the year in the several talooks in avenue planting. About 34,609 trees are returned, as having been planted during the year. Rupees 506 were expended for the purpose from the District Road Fund, but a large proportion of the trees were planted by private individuals at their own expense, and I am now encouraging proprietors to plant extensively under the Board's Circular Order, dated 4th July 1863, No. 1,192, which secures them the enjoyment of the trees free of tax. The trees are planted on private lands by the road side: regularly to acquire this land would entail great expense, and I think it a fairer and better arrangement to encourage private planting than to

plant now with partial payment for the labor, and put forward somewhat doubtful claims to the trees and their produce afterwards.

Taluk.	Cocoanuts.	Mangoes.	Jack.	Other kinds.	Total.
Cherikal	224	1,848	2,811	1,492	6,375
Kotteyom	.....	.....	1,254	.....	1,254
Kurumbranad	1	75	6,067	.....	6,143
Calicut (details not given)	.....	.....	.....	.....	6,083
Ernad	.....	.....	1,711	.....	1,711
Ponani	.....	378	525	.....	903
Walluvanad	.....	.....	2,010	.....	2,010
Palghaut	.....	1,095	400	.....	1,495
Wynaad	.....	2,073	3,431	411	5,915
Total	225	5,469	16,209	1,903	34,009

15. Under petty establishment the charges incurred are chiefly the five per cent. on the net expenditure payable to the Public Works Department, the pay of a Writer entertained at the Huzoor, of watchmen at Pyoli lock, of boatmen, etc., engaged at the Elatoor *ferry* when the bridge there was under repair.

The contingent charges embrace half the rent of the Mahe ferry, repair of Pudiangadi Jail, where convicts were kept for the repair of roads in the neighbourhood, and other minor items, as fixing mile-stones, refund of certain excess collections, etc.

Pound Fund.—16. The receipts under this fund aggregated Rupees 3,404, to which adding the balance at the commencement of the year, the assets at the credit of the fund amounted to Rupees 5,638. The expenditure incurred in meeting the cost of the establishments, and the repair of the pounds, etc., was Rupees 1,188. The balance which remained at the credit of the fund was therefore Rupees 4,452. Of this, Rupees 4,000 will be carried to the credit of the District Road Fund during the current year, as required by the Board in paragraph 39 of their Proceedings, dated 3rd April 1868, No. 1,457. The Proceedings having been received after the close of the year under report, the transfer above referred to was not made in the accounts now submitted.

POUND FUND.

	Previous twelve months.	Current year.	Increase.	Decrease.
Fines under Act III of 1859	357	233	.....	124
Sale proceeds of cattle impounded	625	500	.....	125
Miscellaneous receipts	22	11	.....	11
	2,404	2,155	.....	249
	124	101	.....	23
	295	189	.....	106
	1,188	1,059	.....	129

Public Bungalow Fund.—17. The receipts of the fund, inclusive of Rupees 1,393 the balance which stood at the credit of the fund at the beginning of the year, amounted to Rupees 9,964. The subjoined Statement shows the items of which the receipts under this fund are composed:—

PUBLIC BUNGALOW FUND RECEIPTS.

	Previous twelve months.		Increase.	Decrease.
Fees from travellers	2,197	1,948	.....	249
Sale proceeds of furniture	37	15	.....	22
Grant-in-aid from Government	1,092	1,092	.....	.....
Miscellaneous receipts	229	5,516	5,287	.....
Total	3,555	8,571	5,287	271

Rupees 5,248 have been transferred during the year from other districts, (vide Board's Proceedings noted in the margin,) for the construction of the Peria bungalow and for the repairs of the other bungalows in the district. Work on the Peria bungalow was not commenced.

29th April 1867, No. 2,619.
22nd May " " 3,144.
3rd July " " 4,149.

Rupees 2,458 were advanced to the Revenue Department for carrying out the annual repairs of the travellers' bungalows and Musafarkhanas. The amount will be adjusted on receipt of the bills which have been called for.

18. Rupees 1,189 appear, from an account received from the Controller of Public Works Accounts, to have been expended by the Public Works Department in the repair of certain bungalows, which, I understand from a report received from the Deputy Collector of Wynaad, to be the Koroth and Manantoddy bungalows. But the Progress Reports received from Range Officers do not show any expenditure on account of bungalows, for the construction and repair of which sanction has been accorded during the year. I am in communication with the Controller with regard to the adjustment of Rupees 1,189 above referred to.

PUBLIC BUNGALOW FUND CHARGES.

	Previous twelve months.	Current year.	Increase.	Decrease.
Establishment	2,214	2,181	.....	33
Purchase and repair of furniture	76	249	173	.....
Expenditure by Department Public Works	.....	1,189	1,189	.....
Advances in the current year	.....	2,458	2,458	.....
Total	2,290	6,077	3,820	33

19. Deducting from the aggregate receipts the total expenditure, there remained a balance of Rupees 3,887 at the credit of the fund at the close of the year. This balance includes Rupees 2,000 sanctioned for the construction of Peria bungalow, for which work Captain Kennedy has

not yet been able to submit plan and estimate, and the unexpended portions of sums sanctioned

bungalow, and Musafirkhanas in this district.

20. Village Service Fund.—The receipts under this head consist solely of the ten per cent. levied on the wet land revenues of the talooks noted. It amounted to Rupees 69,390 against Rupees 56,325 of the previous year. The increase was owing to the collections from the cess having been kept distinct during only five months of 1866-67, whereas the figures for the year under report show the full collections of twelve months.

21. The charges incurred from the fund were the personal allowances to the Adigari of Nemini Amshom, Walluvanad Talook, and to certain of the village servants of Madalamada in Palghaut Talook. The balance at the credit of the fund at the close of the year was Rupees 1,45,476-11-0.

Last year I expressed regret at the delay in the settlement of the Malabar Village Service question, and I venture again urgently to press it on the Board's notice.

The wants of the district will be treated separately.

20 L. — 9. 205 L.

Revenue Department 97

Proceedings of the Madras Government, Dated the 16th January 1869.

Read the following Proceedings of the Board of Revenue.

Submitting Collectors' reports on administration of Local Funds during 1867/68.

} F.C. 15th April 1869. No. 259

In these Proceedings the Board of Revenue report on the operations of the Local Funds in 1867/68. This report should under Clause XXIX of the Local Fund Rules have been submitted to Government by the 31st July 1868 (or rather 30th June 1868 with reference to the recent change in the official year). The Board

Board to explain [illegible] en-
tailment of Land al-
terations in the system
of Roads the Collectors'
reports were not received
punctually and that they
were therefore unable to
estimate the generative
[illegible] Government ab-
[illegible] Board
[illegible] which
[illegible] not wait [illegible] upon
[illegible]
[illegible]
[illegible]

of Vizagapatam and
Kurnool have not re-
=deemed their promise
to utilize the funds
fully during 1868/69.
The operations in the
other Districts were gener-
ally satisfactory, but
the expenditure of
large sums by some
of the Collectors
in excess of the
amount available
was

Balance of the sum required
92,33,510 and the expendi-
ture amounted to Rs 89,96.
The Board observe that this
expenditure is more than
double that of 1867/68 that
the Government sanction
to the establishment that
the number of the
Engineers
Surveyors
Overseers
Tahsildars
Sub-Tahsildars
Foremen

	Rs.
Communications	13,23,223
Miscellaneous	
Public improvements	87,160
Public establishments	2,1760
Cost of supervision by the Public Works Department	99,002
Advances made in the year	26,628
Other items	35,003
Total	15,93,796

Engineers	4477	per cent
Surveyors	2655	Do.
Overseers	6612	Do.
Tahsildars	2678	Do.
Sub-Tahsildars	50.55	Do.
Foremen	25.26	Do.

Rs.

Constructions of Chattrums — 14,971

Charges of construction of tanks and wells — 1,796

Public improvements on account of works which do not constitute a legitimate charge on the Road Fund proper. The principal items referred to are noted in the margin. The large expenditure on Chattrums includes, besides the outlay on the Arcanum and Errode Chattrums, the cost of repairing and improving numerous buildings of a similar character in the Coimbatore District. The Chattrum fund of this District is small but nevertheless the District Road Fund ought not to be appropriated for these

buildings

buildings except in cases where such a course is unavoidable, and then only with the permission of the Board or Government with the reasons to be recorded. The charges of constructing tanks, wells &c. fall under the same category and should be similarly treated.

6. The abstract statement of expenditure incurred in the Public Works Department given in para 33 of the Board's report [illegible] differences in some cases very considerable [illegible]

of the Controller of the Public Works Accounts and the Board remark that the causes of the discrepancies will be enquired into. These differences between the two sets of accounts refer existing the same transactions ought not to occur and the Board will be requested to submit a brief report of the results of their enquiries on the subject.

7. The entire receipts on account of this Famine amounted to Rs. 153,958 against Rs. 112,972 in 1866/67. The increase of Rs. 40,985 occurred under sundry items, and of this the sum

Rs. 7,805 remained unspent
of transfers from the Diffe
Road Fund. No less than
Rs. 31,30 of the remaining
increase of Rs. 33,180 occurred
in the three Districts of
Madras, South Arcot and
Salem in the expenditure
on palmyrah trees, toward
which thunderbolt proceeds of
[illegible]

[illegible]
The [illegible] available
increase of the large
balance of Rs. 13,675
[illegible] Rs. 7,805 has
not spent
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

of utilizing to the fullest
possible extent the income
of this fund, and they
are much disappointed at
the results now placed
before them. Little has been
done except in the Districts of
North Arcot, Tinnevelly and
Salem, and more marks might
probably have been undertaken
last-named District
in Salem from the large
sum of Rs. 4,947 which is
very available, though the
Collector explains that the
unfavourable character
of the season retarded
operations. The proportion
of the sum spent to that
which was available was
very small in all the
Districts noted in

Guntoor
Vizagapatam } Name struck.

Rentum — 28 per cent
Nellore — 14 - Do
Cuddapah — 42 - Do
Bellary — 27 - Do
Kurnool — 14 - Do
Madras — 16 - Do
South Arcot — 35 - Do
Trichinopoly — 49 - Do
Madura — 52 - Do
Coimbatore — 14 - Do
Malabar — 15 - Do

Naval grass Fund.

Remarks.
Nellore — 1871
Guntoor — 1872
Trichinopoly — 1869
Malabar — 1872

Pound Fund.

allowed to Rs 9,456 and
the charges to Rs 2,718. As
the Board state the fund
is in its infancy and needs
no remarks.—

1) The collections under
this head amounted
to Rs 170,593 against Rs
144430 in 1866/67. The
Board desire the increase
of Rs 26163 altogether to the
zeal under superintendence
of the Revenue Officers
of Revenue as in 1866/67,
but it is nearly double
the monthly average and the
explanation cannot be given.
The total available
balance amounted to Rs
290278. The charges connected
with

with the Parishes, Towns,
Villages directly under
Municipality, and Cantonal
Rs. 65,629 and the
surplus transferred to
the District Road
Fund was Rs. 2248.
Deducting the total
sums of Rs. 147877 there
was still a balance
of Rs. 142401 which was
the Provincial Fund
[illegible]

	Balance Rs.
Nellore	18877
Kurnool	12564
Northern	7689
Malabar	4152

Public Bungalow Fund.

72. The assets of this fund are derived chiefly from fees received from travellers and from an annual grant from Govt. They amounted in the year under report to Rs. 28690 against Rs. 27607 in 1866/67. The increase of nearly Rs. 500 under "fees" is the result of the Board's statement that no application is entertained of the omission. They will also explain the collection of these Districts to report specially on the subject. The balance in the other Districts should also be transferred without delay. The

that the estimated receipts
during the year from the ordinary
sources of income
though carefully spread
should prove insufficient
to put this valuable
Public property in a
satisfactory condition

Endowment Fund - Chutterpore. 1/4 The receipts and
payments of this institution
amounted to Rs 221368 which
with the balance at the
commencement of the year
the available sum is Rs
346121. The expenditure
of the year was Rs 209760
and the balance left was
Rs 136361 which is held in deposit
by the management of
the Rajah of Chutterpore at
Lanjore. The proposals
for utilizing these surplus

Lunghar Khanahs.

16. These institutions are intended for the relief of the poor. The number of persons relieved was 174,572 against 153,050 in 1866/67. Notwithstanding the increase in the number relieved there was a decrease of Rs. 964 in the cost.

1866/67. Rs. 12749.
1867/68. - 11785.
Decrease. 964.

17. The entire receipts on account of the Lunghar Khanahs amounted to Rs 12,241, which with the balance at the commencement of the

available was Rs.
fees 13,542. The charges
amounted to Rupees
5,693, and the balance
at the close of the
year was Rupees 7918.
The Board give us
details of the operation
of these two institu-
tions and they are
well be regarded
to submit full an
formative and thus
found

I don't think that
the Para. is empty.
The two Dispensaries
in question are the
Dispensary of the
American Mission at
Rajahat & the
civil Dispensary at
Vellore. There is
full annual report
of the first published
the Mission every year
the latter is the
ted a

Dispensaries.

~~Inclusive of the Estate~~
~~receipts~~

This fund has been established in two of the municipalities

Districts. The receipts in all amounted to Rupees 2,12,87. The disbursements of the year Rupees 1,47,650

	Rs
Kistna	13,874
Kurnool	3,59,034
Trichinopoly	1,21,953
Malabar	145,477

amounted to Rs 1,29,964. The expenditure of the year was Rs 1,46,137 and the closing balance Rs 1,49,928. The balances in the Districts noted in the margin are large. The Board remark that the Collector of the Kistna District has offered no explanation of the balance. The collections in the Kurnool District have been allowed to accumulate pending the revision of the Village Police establishments. The reorganization of these establishments was recently sanctioned in Govt Proceedings dated 20th April 1869, No. 650. The proposals of the Collector of Trichinopoly regarding

regarding Steamer roads of village establishments are retained to be under the consideration of the Board. The communication to the Board of Revenue relating to the Kulabar village device question also [illegible] Rs. [illegible] have been disposed of by the Government [illegible] Rs. [illegible]

The receipts under the Local Cess Fund [illegible]

The Local Fund [illegible]

[illegible]

Process Service Fund.

7 July/Reg. No. 1944
Grant from July/Reg. No. 1824

Irrigation Cess Fund.

12
end of the year Rs. 27,597. The Board have been previously informed that the Government of Madras have sanctioned the transfer of this surplus to the District Road Fund.

21. This fund consists of the Irrigation Cess levied in the Districts of Trichinopoly and Coimbatore. The receipts amounted to Rs. 44,150, and the total available sum inclusive of the balance was Rs. 82,064. The charges amounted to Rs. 30,785 and the unexpended balance amounted to Rs. 31,306. The collections in Coimbatore amounted

amounted to the large sum of Rs 35,830 and consequent of the increase in the Peshcush under review for the first time of the effluent in the three talooks of the sub-division of the Re port of the Sub Collector Inr Collectors

on the working of the Govt Canal before

Con. 6/5th June 1892 1595

Rs 2,000 taken from Sluice Account

Rs 1,000 Amount of Sluice Account

Rs 3,000

