

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

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*Proceedings of the Madras Government, Revenue Department,
27th May 1863.*

No. 307. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 30th March 1863, No. 1,912.

SIR,

1. I am directed by the Board of Revenue to report on the operations of the Local Funds for the official year 1861-62 in all the Districts of this Presidency. The Board regret to remark that the accounts received from some of the Collectors with their reports were neither complete nor correct, nor were they prepared according to the forms prescribed by Government in their Order dated 29th August 1856, No. 911. This has rendered references to the Collectors necessary, and the Board's endeavour to submit the report much earlier has not therefore met with success.

2. In every District there existed some description of Local Funds during 1861-62, as in 1860-61. According to the Statement of Local Funds submitted for 1860-61, the balance at the end of that year was Rupees 2,90,082, but it has become necessary to alter it as particularized below:—

Balance at the end of 1860-61 as shown in the Statement for that year...	RS.	2,90,082
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Deduct.

Nellore.—Amount reserved for repairing and constructing Cattle Pounds, but which was erroneously included in the sum transferred to Local Fund in 1860-61...	5,204
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Kistna.—Amount of Jungle Conservancy Fund included in the Local Fund in 1860-61, but which ought to be kept distinct from other items.....	343
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Kurnool.—Do. do. do.	6,030
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11,577

2,78,505

Add.

Tinnevely.—Sums realized but not included in the accounts of past years.	
Sale proceeds of the dilapidated ancient buildings...	4,809
Sale proceeds of avenue clippings...	2,906

7,715

Salem.—Amount which remained with the Sub-Judge, but which was erroneously written off as a charge in the accounts of 1858-59..	101
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7,816

Balance at the end of 1860-61 as shown in the present Return. ...	2,86,321
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3. The items such as Jungle Conservancy Fund and Fees for stamping weights and measures which are intended for special and distinct purposes, should not be mixed up with the items of the District Conservancy Funds, which are to be spent for the general improvement and repairs of roads. They have therefore been excluded from the general Statement of Local Funds but will be noticed separately in this report.

4. The receipts from different sources in the several Districts amounted to Rupees 2,33,079 including the amount borrowed from General Fund, which added to the balance of Rupees 2,86,321 at the beginning of the year, the aggregate amount available for improvement was Rupees 5,19,400. The expenditure during the year amounted altogether to Rupees 3,08,116 leaving a balance at its end of Rupees 2,11,284.

5. The following is an Abstract of items from which the income was derived compared with that of the previous year :—

Items.		1860-61.	1861-62.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Ferry rents and Tolls...	62,998	69,020	6,022	.....
2	Road Fund...	1,04,494	1,02,140	.....	2,354
3	Surplus Cattle Fine Fund...	1,68,116	25,558	.....	1,42,558
4	Avenue clippings...	2,649	6,736	4,087	.....
5	Cart Tax...	9,710	5,550	.....	4,160
6	Grass rent...	2,645	3,376	731	.....
7	Rent of reeds...	.....	301	301	.....
8	Recoveries of advances and sale of materials	11,612	8,078	.....	3,534
9	Amount borrowed from General Fund...	.....	10,274	10,274	.....
10	<i>Sundries.</i>				
1.	Manure rent in Madras and Salem...	1,302	355	.....	947
2.	Surplus proceeds of Anicut plantations in Tanjore...	718	866	148	.....
3.	Interest on the Pagoda fund in Madras	1,860	.....	.....	1,860
4.	Pagoda Fund in Madras and South Arcot...	8,418	.....	.....	8,418
5.	Chuttrum Fund in Coimbatore...	43	.....	.....	43
6.	Amounts received from the merchants of Tuticorin and from certain Ryots for repairing certain roads in Tinnevely...	.....	825	825	.....
Total...		3,74,565	2,33,079	22,388	1,63,874

Net decrease ... 1,41,486

6. In column 3 of the Statement submitted to Government with the Board's report for 1860-61, a sum of Rupees 48,692 was entered for Malabar as the revenue from Ferry rents, but from the information subsequently obtained from the Collector, it appears that a sum of Rupees 7,591, being the surplus collections of Cattle Trespass-Fines, was erroneously included in the Ferry rents. The correct sums are therefore now entered under the two heads of Ferry rents and Cattle Fine Fund for 1860-61 in the above comparative abstract.

7. If from the receipts of 1861-62 the sum of Rupees 8,078, being the recoveries of advances and sale of materials, and Rupees 10,274, being the amount borrowed from General Funds in certain Districts, be deducted, the proper income of the year would be Rupees 2,14,727 which compared with the receipts of 1860-61, shows a net decrease of Rupees 1,48,226.

8. The bulk of the decrease occurred in the Cattle Fine Fund, being Rupees 1,42,558. In 1859-60, when this item first appeared in the accounts of the Local Funds, the only sum brought to the credit of the fund on that account was Rupees 12,231 in Tanjore, but in 1860-61, the transfer was made in almost all the Districts, and the amounts so transferred were composed of the surplus collections of former years, which had accumulated up to that time. The amount brought to the credit of the Local Fund in 1861-62, was the surplus collections of the previous year only in a few Districts, and hence the large decrease observable in that item. The

following is an Abstract of the transactions of the Cattle Fine Fund prepared from the Statements received from the Collectors in reply to a Circular from the Board :—

Districts.	Balance at the beginning of 1861-62.	Receipts during 1861-62.	Total.	Charges in 1861-62.			Balance.	Amount proposed to be transferred in 1862-63, out of the balance.
				For Establish-ment and Pounds, &c.	Amount actually transferred to the credit of Local Fund.	Total.		
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam...	732	938	1,670	670	1,000	1,670	...	...
2 Vizagapatam	...	155	155	224	.....	224	—69	...
3 Godavery	1,141	8,552	9,693	557	1,141	1,698	7,995	7,995
4 Kistna	...	12,532	12,532	503	6,941	7,444	5,088	...
5 Nellore	4,726	8,904	13,630	3,610	.....	3,610	10,020	6,320
6 Cuddapah	3,523	1,426	4,949	1,674	.....	1,674	3,275	1,787
7 Bellary	1,221	4,156	5,377	220	3,577	3,797	1,580	...
8 Kurnool	700	4,115	4,815	482	.....	482	4,333	2,895
9 Madras	692	4,094	4,786	2,701	.....	2,701	2,085	2,000
10 North Arcot.	5,746	4,442	10,188	3,198	3,446	6,644	3,544	2,000
11 South Arcot.	789	3,738	4,527	340	.....	340	4,187	4,000
12 Tanjore	9,889	16,113	26,012	3,888	.....	3,888	22,124	22,124
13 Trichinopoly.	9,582	3,521	13,103	1,488	6,432	7,920	5,183	2,683
14 Madura	2,048	7,340	9,388	931	1,948	2,879	6,509	5,309
15 Tinnevely	9,174	10,032	19,206	10,885	.....	10,885	8,321	3,000
16 Coimbatore...	2,677	3,527	6,204	644	.....	644	5,560	3,000
17 Salem...	611	5,473	6,084	1,071	1,073	2,144	3,940	2,940
18 South Canara	211	393	604	638	.....	638	—34	...
19 Malabar...	712	2,197	2,909	535	.....	535	2,374	2,000
	54,134	1,01,648	1,55,832	34,259	25,558	59,817	96,015	68,053

9. It will be seen from the above Abstract that the amount transferred to the credit of the Local Fund from the Surplus Cattle Fines during 1861-62 was Rupees 25,558, but in the Statement of the Accountant General, which accompanied the Order of Government dated 13th February 1863, No. 229, a sum of Rupees 10,594-2-5 only is shown as credited to the Local Fund in that year in the Collectors' accounts. In the Board's Circular dated 13th August 1862, No. 5,303, it was laid down that after the close of each official year, the surplus available for improvements out of the balance of the Pound Fund should be actually transferred to the credit of the Local Fund, and that a Statement should be submitted to the Board in the form prescribed. In the Statements so submitted, the sums transferred to the credit of the Local Fund in the accounts of 1861-62, were entered as shown in the Abstract appended to the preceding paragraph. If those sums were actually credited in the accounts of 1861-62, the Board do not understand why several of them should have been omitted from the Statement of the Accountant General above referred to. The collections on account of the Pound Fund during 1861-62, as shown in the Collectors' Returns received in the Board's Office, do not correspond with those entered in the Accountant General's Statement. The sum of Rupees 1,703-4-4 shown in the Statement as transferred to the District Conservancy Fund, appears to be a misprint. It ought to be Rupees 1,073-4-4, which is evidently correct, as the total corresponds with this correction. There are also other discrepancies between the two Statements, and the Collectors will be called upon to explain them.

10. In Vizagapatam and South Canara there is an excess charge of Rupees 69 and Rupees 34 respectively, over the collections of Cattle Fines. The Board are not clear that Collectors have authority to incur charges in excess of the receipts. The Acting Collector of Vizagapatam, who was addressed upon this point, states in his letter dated 30th October 1862, that he has been endeavoring to increase the collections by multiplying the number of Pounds, and that the excess charge will be covered by the eventual receipts. The Collector of South Canara also states in the remark column of his Statement, that the excess charge will be made good from the future accumulations of the fund. The amount proposed to be transferred to the credit of the Local Fund in the current year 1862-63, out of the Surplus Cattle Fines on hand on 30th April 1862,

is Rupees 68,053 as shown in the last column of the Abstract. Collectors will be desired to credit this amount actually by the end of this year in the Treasury accounts, so that the next Return that may be furnished by the Accountant General may correspond with the actual transactions.

11. In the items of Road Fund and Cart tax, there is a decrease compared with 1860-61. The falling off in the former item occurs chiefly in North Arcot, and is probably owing to a smaller demand on account of Land Revenue by a per centage on which the Road Fund is raised. The latter item Cart tax is now confined to Madura and Coimbatore, and the collections on that account are very limited.

12. The notable items of increase are Ferry rents and Tolls and Avenue clippings. The increase in the former occurs chiefly in the Districts of Malabar, South Canara and Madura; in the last of which, there was no increase derived under this head in the previous year 1860-61. The Collector of Tanjore reports that the system of Ferry rents sanctioned by Government in their Order dated 30th October 1861, No. 2,008, was introduced into his District during the year. The rents fixed for the several Ferries for the year 1862, amount in the aggregate to Rupees 2,422-14-0, and Mr. Morris states that the amount estimated by Mr. Cadell, for Rupees 40,000, can never be realized, the estimate having apparently been prepared on wrong data. He is however confident that when the real nature of the undertaking becomes known to the renters from actual experience, the return from this source will much increase.

13. The increase in the Avenue clippings is caused by the addition of Rupees 2,732 in Malabar, and Rupees 811 in Tinnevely. In the former District it forms a new source of income, but in Tinnevely the amount realized in previous years, on account of Avenue clippings, was never brought to account. The Board however having required its inclusion in the Statement of Local Fund, this was done in the Statement for 1861-62, and the amount at credit on that account on 30th April 1861 being Rupees 2,906, is included in the balance brought forward in the Statement for 1861-62, as explained in paragraph 2.

14. Statement No. 2 exhibits the particulars of the several works executed in each District with the expenditure, which during the year amounted to Rupees 3,08,116. From this the cost of establishment, the amount of refunds, and transfers to other accounts being deducted, the net amount actually spent on local improvements will be Rupees 2,99,452. The following Abstract in which the Districts are arranged with reference to the amount of expenditure, shows the available funds and the amount expended in each District during the year:—

Districts.	Receipts of 1861-62 including the balance at the beginning of the year.	Borrowed from General Funds.	Total.	Expenditure.				Remarks.
				On works.	Establishment, &c.	Refunds and transfers to other accounts.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 South Arcot.	54,796	4,654	59,440	51,580	4,860	...	59,440	...
2 North Arcot.	39,288	...	39,288	34,945	303	...	35,248	4,040
3 Coimbatore...	32,892	2,675	35,567	32,933	180	...	33,113	2,454
4 Salem...	28,295	2,945	31,240	29,898	1,342	...	31,240	...
5 Malabar...	80,250	...	80,250	29,933	746	...	30,679	49,571
6 Kistna...	69,207	...	69,207	29,809	166	...	29,975	39,232
7 Nellore...	38,134	...	38,134	17,403	...	...	17,403	20,731
8 Madura...	25,484	...	25,484	13,458	...	...	13,996	11,488
9 Bellary...	13,787	...	13,787	13,470	119	...	13,589	198
10 Tinnevely...	11,611	...	11,611	8,420	...	...	8,420	3,191
11 South Canara.	20,903	...	20,903	8,248	...	...	8,248	12,655
12 Tanjore...	20,019	...	20,019	8,013	...	...	8,013	12,006
13 Godavery...	16,744	...	16,744	4,999	...	...	4,999	11,745
14 North Canara.	13,553	...	13,553	4,116	226	184	4,526	9,027
15 Kurnool...	5,397	...	5,397	4,454	...	...	4,454	913
16 Trichinopoly.	9,654	...	9,654	3,452	...	...	3,452	6,202
17 Madras...	27,126	...	27,126	1,011	...	...	1,011	26,115
18 Vizagapatam.	541	...	541	310	...	...	310	231
19 Ganjam...	1,382	...	1,382	...	...	...	...	1,382
20 Cuddapah...	73	...	73	...	...	...	...	73
Total..	5,09,136	10,274	5,19,400	2,99,452	7,942	722	3,08,116	2,11,284

South Arcot...	59,440	15. The largest expenditure occurred in the six Districts noted in the margin.
North Arcot...	35,248	16. In South Arcot Rupees 48,158 were spent in forming
Coimbatore...	33,313	259 miles of road, and in the construction of 4 bridges and 88
Salem...	31,240	tunnels, and Rupees 6,422 for the maintenance of 162 miles of
Malabar...	30,679	roads already constructed. This result is very satisfactory, but
Kistna...	29,975	the Collector should not have incurred expenditure in excess of the available funds. Mr. Reade

to whom this was pointed out, explains that he met the excess from General Funds in anticipation of making good the deficiency from the receipts of the subsequent years, but this proceeding is objectionable and unauthorized, and the Board have instructed the Collector to restrict the expenditure in future to the amount in hand.

17. In North Arcot a sum of Rupees 19,148 was laid out on new roads, and Rupees 15,797 on repairs.

18. In Coimbatore and Salem the expenditure exceeded the available funds. In his report on Local Funds the Collector of the former District stated that a sum of Rupees 2,675 was borrowed by the District Engineer from the Imperial Funds at his disposal, and in reply to the Board's remarks disapproving the system as altogether unauthorized, Mr. Grant explains that the District Engineer finding the cost of the work actually performed on account of the Local Fund in 1861-62, to exceed the available credit by Rupees 2,675, the deficiency was temporarily supplied from Imperial Funds to enable the Executive Officers to pay the workmen, and that this sum was subsequently re-placed to the credit of Imperial Funds, from advances made to the Engineer Department since May 1862, from the Local Fund current collections.

19. In Coimbatore a sum of Rupees 14,905 was laid out in repairing several minor cross roads and bridges, and Rupees 1,754 on constructing two bridges on the cross road from Suttimungalum to Perindoray, a new Chuttrum at Hassanoor on the road to Mysore, where the want of accommodation of this kind was much felt, was built, and several Chuttrums and Mosafar Khanas were also put in good order at a cost of Rupees 4,953. The sum of Rupees 814 was appropriated to the maintenance of existing topes and plantations, and to the formation of new ones in desirable localities. In addition to the above the high roads from Bhawany to the foot of the Coonoor ghât, and from the Coimbatore Railway station to the foot of the same ghât, were repaired solely from the Local Funds at a cost of Rupees 10,506-10-4. This appears to have been done under the authority of the Deputy Chief Engineer, the Proceedings of the Board on the subject having been apparently misunderstood by the Engineer authorities, and thus a larger sum was appropriated from the Local Fund than it can afford to devote to a purpose, which is only very partially of local importance or advantage. The Board are of opinion that the expenditure made on these roads from the Local Funds, should in great part, if not entirely, be re-placed from Imperial Funds, and the matter has been submitted for the consideration and orders of Government in the Board's Proceedings dated 19th December 1862, No. 8,286.

20. The Collector of Salem states that the excess of Rupees 2,915 expended in 1861-62 will be adjusted when the surplus collection of Cattle Trespass Fines are transferred to the Local Funds. He has been directed not to incur in future any expenditure in excess of the available credit. The whole expenditure on Public Works in this District amounted to Rupees 29,898.

21. In Malabar the chief expenditure was on roads amounting to Rupees 17,591. Those noted in the margin received the largest

Road from Angudipuram to Annakoyem...	2,066	12	4	share. The whole expenditure in the year
Do. from Ellatur to Meerut...	1,880	8	10	on roads, bridges and canals amounted to
Do. from Palghât to Trichoor...	1,371	1	9	Rupees 29,933. This includes the sum of
Do. from Cannanore to Kataparamba...	1,228	15	0	Rupees 5,000 advanced to Mr. Brown un-
Do. from Palandul Kadavu to Patambi...	1,017	2	11	der the orders of Government dated 9th July 1861, No. 1,267, for the construction of a road from

Anjeracundy to Muttanur, and also Rupees 700 paid to the French Government, being a moiety of the rent of the Mahe Ferry farm. The expenditure was however disproportionate to the funds available, and the Collector's attention has been drawn to this point. He promises, that the future appropriation of the funds shall receive his best attention, and the Board expect that

under the system suggested by the District Engineer, for entrusting Tahsildars with the execution of some of the estimates, more use will be made of these valuable means in the current year.

22. The expenditure in the Kistna District was by no means commensurate with the large funds available. Additional works had however been proposed by the Collector to be undertaken in the current official year, for which Rupees 55,950 were estimated. During the year 1861-62 considerable sums were devoted to the repair of some of the most important roads in the Delta which were previously impassable during the wet season. The lines that were improved, and on which the principal expenditure was effected are the following:—On the Masulipatam side, from Ongole to Gudivada, being a portion of the direct line from Ellore to Masulipatam; from Gudivada to Buntumilli, a continuation of the above, and a line very much needed for Salt traders and for the inhabitants of the Delta generally. On the Guntur side: the lines from Guntur to Nizampatam and Bapatla including two bridges across the Tungabudra and Eturu channels, and the line from Trunk road No. 6 at Inkole to Chinna Ganjam which bears a considerable local traffic, and is absolutely needed for the Salt trade with Chinna Ganjam. It appears questionable whether much of this expenditure should not properly have been borne by Imperial Funds. Water carriage may, it is to be hoped, ere long supersede roads in the Delta which can never be maintained in order except at an excessive cost.

23. The next largest expenditure was in the six Districts noted in the margin, but except in Bellary and Tinnevely it was not proportionate to the available funds. In Nellore, besides other repairs and improvements, a sum of Rupees 2,023 was laid out on the formation of a road between Ongle and Kattoputtanum, for which the Collector states is estimated to cost

	Rs.
Nellore	17,403
Madura	13,996
Bellary	13,589
Tinnevely	8,420
South Canara	8,248
Tanjore	8,013

Rupees 13,780. The expenditure in this District includes a sum of Rupees 1,500 paid towards the town improvements under the order of Government dated 7th March 1862, No. 383. In Madura many useful roads were made and improved, and a sum of Rupees 7,914 is reserved for the water supply project. The Collector of Bellary states that of the several roads improved those from Anantapoor to Codair, and from Hospett to Coolighi were formed at the cost of Rupees 3,000 and 1,000 respectively, out of 4,000 Rupees set apart for municipal improvements, under the orders of Government, dated 6th July 1861, No. 1,357, Revenue Department. The Collector has misunderstood the order of Government on this matter, and also in regard to the sanction of aid from the Local Fund for the extirpation of prickly pear.

In both cases it was only intended that private subscriptions should be aided, if raised, to this extent, and no prior or special appropriation of funds for the purpose was contemplated. Private subscriptions not having apparently been raised, the sanction did not come into operation, and the amount remained included in the General Local Fund balance from which the expenditure on roads was made. The expenditure in the other three Districts, South Canara, Tanjore and Tinnevely was small. In the first named District it was confined to the building of a few ferry boats, and to the construction and repair of certain inland roads, and in the last District the largest expenditure was incurred in the construction of Bazars and Cart stands in the Tinnevely Talook. The repairs of Tuticorin Beach road and of a cross road, from Shevel to Kendanagarum were executed by means of contributions received from merchants and Ryots.

24. In the five Districts noted in the margin, the expenditure during the year was trifling and except in Kurnool it was very disproportionate to the available funds. The Collectors however promised in their reports that the fund should be turned to full account in the current official year. In the case of Madras, the Collector stated that he addressed the Engineer several times on the subject, who pleaded want of leisure to take up the subject, and that the Acting District Engineer, Captain Frank Moberly, to whom he spoke on the matter, assured him of his speedy attention to it. The Board have requested the Deputy Chief Engineer, Central Circle, to direct the District Engineer to take immediate steps in the matter. Three important roads in the Sutwaid division have now been

	Expenditure.	Unexpended.
Godavery	4,999	10,744
North Canara	4,526	9,027
Kurnool	4,154	913
Trichinopoly	3,452	9,654
Madras	1,011	27,126

estimated for, and in the construction of one very great progress has been made. It has been usual in this District to hold the funds arising in Madras, at the disposal of the Presidency Engineer for repair of rails, &c., to the several Esplanades, but as such expenditure is not now required, these receipts will be thrown into the General Fund. In the remaining three Districts of Vizagapatam, Ganjam and Cuddapah there was little or no expenditure, as the funds available in them were very small. In these Districts the surplus collections of Cattle Fines are the chief source of income at present.

25. With reference to the Order of Government dated 9th July 1861, No. 1,372, a sum of Rupees 150 was spent in the Kistna District towards removing the rank growth of prickly-pear in the sea port village of Nizampatam; much was also removed at the expense of the inhabitants.

26. The foregoing remarks relate to the receipts and disbursements of the District Conservancy Fund, which is derived chiefly from Ferry rents, Road fund, Avenue clippings, and surplus collections of Cattle Trespass Fines. The collections made from these sources are formed into one general fund, and appropriated for general repairs and improvement of roads, and for any other work of public utility. There are two other sources of local income, which though subordinate to the head "Local Fund" are intended for special objects. These are the "Jungle Conservancy Fund" and "Fees for stamping weights and measures." The collections made on account of the former item in one or two Districts in 1860-61 were through oversight included in the Statement No. 1 for that year, which was submitted to Government with the Board's report on Local Funds. They have therefore been excluded from the balance brought forward at the beginning of 1861-62. The rules framed by the Board for the conservancy of the jungles in those localities, to which the operations of the Forest Conservancy Department have not been extended, were circulated to the Collectors under date 27th November 1860, and subsequently received the approval of Government with some slight modifications in their Order dated 3rd April 1862, No. 2,131. Certain rates of seigniorage were prescribed with the concurrence of Dr. Cleghorn for timber and fuel cut under certain limitation, and the Board directed that the amount so accumulated should form a fund to be laid out in new plantations, or in the preservation and improvement of those already existing. The rules were operating in 1861-62 and the Collectors generally report that the working of the system has been found satisfactory. At the end of the year 1861-62, there remained nearly 35,000 Rupees to the credit of the fund, but the Collectors do not appear to have them arranged for employing the funds as contemplated by the Board. In their Order dated 23rd May 1862, No. 1,137, Public Works Department, the Government approved the plan of planting and fencing the channel banks as suggested by the Chief Engineer, and desired that where Local Funds exist, and are available for the purpose, the expense should be borne by such funds; and in the Board's Circular dated 6th June 1862, Collectors were directed to give their best attention to the subject, and to employ the amount at the credit of the Jungle Conservancy Fund, in planting the banks of channels and forming topes in favorable positions, in communication with the District Engineer. The Board trust that the report for the current official year will show progress in this important matter. The following Statement shows the receipts and disbursements of the fund and the balance available for improvements:—

Districts.	Balance at the beginning of the year.	Collections during 1861-62.	Total.	Charges of Collection in 1861-62.	Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ganjam	...	1,302	1,302	...	1,302
2 Vizagapatam	...	7	7	...	7
3 Kistna	343	2,931	3,277	...	3,277
4 Cuddapah	...	2,508	2,508	...	2,508
5 Bellary	...	2,089	2,089	...	2,089
6 Kurnool	6,030	...	6,030	...	6,030
7 North Arcot	...	15,561	15,561	2,229	13,332
8 South Arcot	...	2,624	2,624	18	2,606
9 Tanjore	...	808	808	228	580
10 Trichinopoly	...	2,100	2,100	...	2,100
11 Madura	...	133	133	...	133
12 Tinnevely	...	1,022	1,022	...	1,022
Total...	6,373	31,088	37,461	2,475	34,986

27. In Vizagapatam the amount is very insignificant, and in Madura it is very small. In the former District there being only one Government Talook, any collections that may be made can be but trifling. In Madura the small result is probably owing to the rules not having been brought into full operation in 1861-62. Only in the District of North Arcot, do the charges of collection appear large, and the Board are disposed to think that the difference results from the fact that gross and not net collections have in this District been brought to account and the commission to the village Officers who collect the seigniorage is shown as a charge.

Mr. Robinson, who was a warm advocate of the scheme, and had carried it out as Sub-Collector in North Canara before it was elsewhere introduced, is not likely to have fallen into any mistake in the matter. In most of the other Districts the collections appear to have been made without any charge, and the Collectors will be required to explain the matter. In some Districts the rules were not brought into operation in 1861-62, but the Board trust that the reports for the current official year will show a decided improvement in this respect.

28. The other distinct fund to be noticed is that derived from fees for stamping weights and measures. The practice of levying fees for this purpose and maintaining a small establishment for it out of the collections so made, has obtained for a long time in the Madura District, to the advantage of the people, and this fact having come under the notice of the Board, they communicated to all Collectors the rates of fees in force in Madura, and desired them in Circular dated 6th September 1861, No. 4,838, to introduce the system, wherever it might be acceptable to the people. In the town of Madras also there had long existed a Stamping Department, and the Collector having recommended that the experiment should be tried in the neighbouring Talook of Sydapet, the Board sanctioned a small Establishment for one year out of the fees collected, but the Accountant General having objected to the fees in question being carried to the credit of the Local Fund, the matter was brought to the notice of Government. The Government of India having in their letter dated 12th August 1862, approved the plan adopted by the Board, the fees in question are left as a distinct credit, and the necessary disbursements are met out of the amount. The arrangements sanctioned for the Madras District in the Government Order dated 26th February 1863, No. 410, have been communicated to the Collector. The system has been introduced in only a few Districts, and the receipts and charges in 1861-62 are shown in the following Statement:—

Districts.	Collections.	Charges on account of Establishment, &c.	Balance.
	RS.	RS.	RS.
1 Bellary	26	13	13
2 Madras*	437	188	249
3 Tanjore	352	72	280
4 Madura	1,391	343	1,048
5 Tinnevely	83	46	37
	2,289	662	1,627

29. There is an item "Irrigation Cess Fund," in Trichinopoly which, though forming a distinct fund for a special purpose, is subordinate to the Local Fund. This has been already reported upon in the Board's Proceedings dated 24th July 1862, No. 4,810, but in future it will be included in the General Report on Local Funds. There is also another item called Town Fund in Madura, the report on which is annually submitted for the Calendar year, and that received for 1862 will be separately disposed of on this occasion, but the Collector will be requested to render this report in future for the official year, in connection with the Local Fund, so that it may be included in the General Report on Local Fund submitted to Government. This arrangement will simplify matters and reduce correspondence, and the Board trust that it will meet with the approval of Government.

ENCLOSURE No. 1.
ABSTRACT Statement of Receipts and Disbursements on account of the Local Fund in the Districts under the Madras Presidency for the year 1861-62.

Districts.	1	2	3	4	5	6	7	8	9	10	11	12	Total.	Total including old balance.	Deduct expenditure.	Remaining balance.	Remarks.
		Balance of last year brought forward.	Ferry Rents and Tolls.	Road Fund.	Surplus cattle fine fund.	Cart tax.	Avenue chippings.	Gross rent.	Rent of reeds.	Recoveries of advances and sale of materials.	Sundries as particularized in the column of Remarks.	Borrowed from General Funds.					
1 Ganjam.....	RS. 250	132	132	...	1,000	...	...	...	...	...	...	...	RS. 1,382	1,382	...	1,382	Particulars of sundries in column 11.
2 Vizagapatam	200	300	300	...	1,141	...	41	...	...	...	...	...	341	541	...	231	MADRAS.
3 Godavery.....	15,523	30	30	...	6,941	...	50	...	...	311	...	...	1,221	16,744	4,999	11,745	Manure rent.....
4 Kistna.....	60,757	526	526	535	...	...	137	...	...	1,706	...	...	8,450	69,207	29,975	39,232	TANJORE.
5 Nellore.....	23,633	...	...	9,795	...	...	...	...	...	...	...	...	11,501	38,134	17,403	20,731	Proceeds of Ancient plantation.....
6 Cuddapah.....	73	...	...	...	3,577	...	...	...	...	...	...	...	12,171	73	...	73	TINNEVELLY.
7 Bellary.....	1,616	8,594	...	...	...	...	...	...	...	...	...	...	...	13,787	13,589	198	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
8 Kurnool.....	5,397	...	...	1,189	...	57	...	1,948	...	...	...	...	...	27,126	4,454	943	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
9 Madras.....	23,702	8	...	28,505	3,446	...	336	...	...	...	...	...	3,424	27,126	1,011	26,115	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
10 North Arcot.....	7,337	...	...	40,073	...	...	...	...	...	...	...	...	81,951	39,248	35,248	4,040	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
11 South Arcot.....	13,192	1,185	1,185	...	...	...	...	...	...	...	...	...	46,248	59,440	59,440	...	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
12 Tanjore.....	18,965	...	...	...	6,432	...	368	1,265	...	...	...	...	1,054	20,019	8,013	12,006	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
13 Trichinopoly.....	1,470	1,152	1,152	...	1,948	367	1,052	13	...	...	...	...	8,184	9,654	3,452	6,202	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
14 Madura.....	19,643	...	...	...	...	...	...	...	...	...	...	...	5,841	25,484	13,996	11,488	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
15 Tinnevely.....	9,215	628	628	...	...	...	811	...	...	...	...	...	2,336	11,611	8,420	3,191	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
16 Coimbatore.....	26,388	1,502	1,502	22,043	1,073	...	468	23	...	...	...	...	9,179	35,567	33,113	2,454	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
17 Salem.....	1,648	2,362	2,362	...	...	...	270	...	...	...	...	...	29,592	31,240	31,240	...	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
18 North Canara.....	9,415	8,389	8,389	...	...	...	40	...	...	...	...	...	4,138	13,553	4,526	9,027	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
19 South Canara.....	12,013	...	...	...	...	...	374	127	...	...	...	...	8,890	20,903	8,248	12,655	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
20 Malabar.....	32,884	44,212	44,212	...	...	...	2,732	...	...	...	...	...	47,366	80,250	30,679	49,571	Surplus collections of special fees paid by the merchants at Tuticorin for repairing a road.
Total.....	2,86,321	69,020	69,020	1,02,140	25,558	5,550	6,736	3,376	301	8,078	2,046	10,274	2,33,079	5,19,400	3,08,116	2,11,284	

Statement showing the particulars of expenditure from Local Funds in the Districts under the Madras Presidency, for the year 1861-62.

Districts.	Nature of the work performed.	Amount expended.
		RS. A. P.
Vizagapatam.	Repair of the causeway across the swamp...	130 0 0
	Opening five streets measuring in the aggregate 500 yards in length, and in breadth six yards each ...	180 1 6
Godavery.	Repairing a raft in use at Darbharc Canal near Narasapur...	310 1 6
	A raft for use at Robertson's creek...	1 8 0
	Repairing Ferry Boat at Bodasakurru in Amalapur Talook	13 0 0
	Road from Ganavaram to Ambazipata...	13 0 0
	Gravelling the road towards the burial ground at Cocanada...	1,999 15 3
	Repairing road between Kottipully and Hasanbada...	20 0 0
	Cleaning the compound of the Protestant's burial ground at Georgepet near Coringa	2,600 0 0
	Paid for the improvements to the town at Jaggernaikpurum	1 4 0
	Cost of materials required and labor incurred for people crossing over the river between Cocanada and Jaggernaikpurum when the bridge over that river was under repair...	295 9 10
		54 10 2
	Road from Inkollu to Radavakuduru and Chinna Ganjam.	4,998 15 3
	Embanking a portion of Lambadi road between Vupperu bridge and Inkollu...	4,404 9 6
	Timber bridge across old Tungabhadra near Mulukuduru.	897 3 6
	Masonry bridge across Vogety channel on the road from Ponnur to Bapatla...	3,308 4 6
	Do. do. across Eteru channel on the road from Guntur to Bapatla...	579 0 0
Kistna.	Constructing branch of a road from Ponnur to Bapatla.	579 13 5
	Do. do. do. from Guntur to Vinukonda via Narsarapetta...	768 14 0
	Do. do. do. from Perikidu to Gudivada via Arugolum...	1,239 9 6
	Do. do. do. from Gudivada to Bantoomilly...	1,967 12 7
	Two road Tunnels from Gudivada to Pramarru...	3,419 6 3
	Improving road from Viranky Lock to Hyderabad road.	371 13 8
	Small Tunnels on the Masulipatam and Hyderabad roads.	196 12 4
	Repairing approaches to the Nidumole Lock...	233 10 1
	Raising an embankment and constructing a masonry bridge across Munjular swamp from Masulipatam to Bantoomilly...	114 2 9
	Digging the Chinnapur Canal between the Bason and Masulipatam Canal and for improving the petta Canal at Masulipatam...	513 15 5
	Strengthening the Chinnapur and Petta Canal banks...	1,643 0 0
	Improving the drainage of Suttanagarum swamp	256 1 1
	Embanking a portion of Lambady road from Guntur to Chebrole...	462 1 0
	Do. do. near Chebrole...	1,340 0 6
	Repairing the District road near Velpur...	429 15 10
	Do. do. between Narsarapett and Jummalagunta...	275 0 0
	Do. do. from Dachepally to Tumeikotta.	224 15 9
		199 15 4

Statement showing the particulars of expenditure, &c.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.
		RS. A. P.
Kistna.—(Concluded.)	Repairing the District road from Fort to the Cantonment of Masulipatam...	746 0 0
	Digging and carting Karkar for the repair of the road in the Cantonment of Masulipatam...	428 15 9
	Repairing town roads of Masulipatam...	500 0 0
	Do. Bezoarah roads...	1,322 7 4
	Do. Guntur roads...	298 3 11
	Clearing jungles and sloping banks of Nullahs in tracts in Tirvoor Talook...	264 14 7
	Repairing cross road and constructing an inverted arch on the road from Kankipad to Vuppulur...	249 6 9
	Repairing Ferry Boat plying over Budamair near Kesara-pulli...	230 0 0
	Repair of Nos. 1 and 2 Ferry flat boats...	171 4 10
	Do. 1 and 2 Paddle boats...	114 7 4
	Do. of Pondugal Ferry boat...	183 11 9
	An embanked road from Eteru Polimera channel to Appunila flood bank.	757 9 2
	Amount paid in advance for removing prickly-pear at Nizampatam	150 0 0
	Works below hundred Rupees...	966 5 3
		29,809 7 8
	Cost of Petta Canal Establishment...	166 0 0
Nellore.	Constructing minor masonry works and small bridges on the Rapuru road...	29,975 7 8
	Ferry boat for the Pennair at Nellore...	4,538 0 1
	Bridge over the Gandavarum channel...	294 1 10
	Do. over the Duvar channel...	1,488 5 10
	Do. near Rajah's bungalow...	879 14 8
	Repairing Alluru and Kavarungunta road, and building 10 Tunnels and 2 small Tunnels on them...	423 3 8
	Repairing Gangapatnam road and building one Tunnel and a Barrel Drain	258 10 10
	Do. Krishnapatnam road do. do...	173 3 0
	Improving Kavaragunta and Kaligeri roads and clearing jungles for 2 miles...	546 3 4
	Repair of masonry work and earth work on the Alluru road...	248 5 10
	Road from Ongole to Kottapatnam...	806 3 2
	Repairing two bridges, &c., on the old road leading from Ramayapatnam to Nellore.	2,022 8 8
	Tettu and Ramayapatnam road.	185 14 2
	Repairing and metalling embankment, &c., on the old Trunk Road south of Sengaroyakonda...	950 0 0
	Do. road from Razupatnam to Alluru...	230 0 0
	Dugarazupatnam bungalow...	231 9 0
	Masonry works on Dorenal road...	978 1 6
	Amount paid for town improvements under the orders of Government, dated 7th March 1862, No. 383...	1,603 4 6
	Works below 100 Rupees...	1,500 0 0
		45 9 5
		17,403 3 6

Statement showing the particulars of expenditure, &c.—(Continued).

Districts.	Nature of the work performed.	Amount expended.		
		RS.	A.	P.
Bellary.	Improving the Reservoir near the Travellers' Bungalow at Bellary	146	2	2
	Roads about Bellary	319	11	8
	Do. from Hospett to Camalapur	1,502	4	10
	Do. do. Camalapur to Campli	2,000	0	5
	Do. do. Campli to Daroji	1,026	8	1
	Do. do. Daroji to Camalapur...	662	4	10
	Do. do. Curtini to Daroji	527	1	10
	Do. do. Hospett to Harapanahulli	1,000	13	5
	Do. do. do. to Cudlighi...	1,000	0	0
	Do. do. Gundam to Bellahunsi	300	0	0
	Bellary Ghaut road	657	8	2
	Nagalapur do. do.	497	12	0
	Hospett do. do.	499	12	0
	Road from Anantapur to Cudair	3,000	0	0
	Do. Raidrug to do.	300	0	0
Kurnool.	Salaries of Gumasthas, &c., &c., &c....	13,469	15	5
	Road from Gadedamadegu so Nandikotkur	119	0	0
	Do. through the Rampur Pass on the way from Banaganapalli to Piapalli	3,355	5	8
	For the construction of road from Sunampett to Allathur...	1,098	3	2
	For repairing a boat at the Palar and erecting a shed over the boat to preserve it from the effects of the sun	900	0	0
	Compensation to Cowdung Contractors for the loss sustained by them	40	8	0
	Road from Chittoor to Ponne	70	0	0
	Do. do. to Gudiatum...	431	7	4
	Do. Palamanair to Punganur	3,957	3	8
	Do. Gudiatum Venkatagherikottah	3,939	5	0
North Arcot.	Do. Pallikonda to Kurricumbaddi	2,888	4	10
	Do. Palar Anicut to Tiruvattur	115	3	6
	Do. Chetpet to Polur	146	14	0
	Do. Chetter Choultry to do.	1,699	0	6
	Do. Chetpet to Wandawasha	1,999	15	11
	Do. Tiruvattur to do.	3,000	0	0
	Branch road from Narasingaroyerpett to connect Ponne Line...	461	7	5
	Road from Arnee to Chetpet...	118	9	6
	Repairing road from Chettur to Kotarlapalli	201	5	10
	Do. do. do. to Gudiatum	359	15	2
	Do. do. Palamanair to Venkatagherykottah	529	15	6
	Do. do. Chittoor to Ponne...	493	1	8
	Do. do. Palamanair to Pallikonda...	489	13	0
	Do. do. Konjevaram to Wandavash...	479	15	7
	Do. do. Palar Anicut to Tiruvattur...	3,058	9	9
South Arcot.	Do. do. Arcot to Arapakum...	360	0	0
	Do. do. Kanierbadi to Pallikondah	836	11	1
	Do. do. Wallajanuggur to Sholingur.	198	3	10
	Do. do. Perunkanji to Banaveram...	142	13	0
	Do. do. Ammur to Ponne	1,426	5	7
	Do. do. Kaveripauk to Banaveram...	412	13	9
	Do. do. Ammur to Nilakuntaroyempett...	918	6	11
	Do. do. Ponne to Sholingur...	456	12	11
	Do. do. do.	117	6	4
	Do. do. do.	607	4	9

Statement showing the particulars of expenditure.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.		
		RS.	A.	P.
North Arcot.—(Concluded).	Repairing road from Arnee to Kalispak	699	15	6
	Do. do. Wandavash to Thellar	720	0	0
	Do. do. Tiruvattur to Wandavash...	480	0	0
	Do. do. Chetter Choultry to Polur.	319	15	9
	Do. do. Durmalipoorum to Trunk Road No. 7..	562	13	6
	Do. do. Kotarlapalli to Puttur	1,432	10	3
	Do. do. Palamanair to Venkatagherykottah...	297	6	6
	Works below 100 Rupees	555	0	8
		34,945	0	5
	Establishment...	303	3	7
				35,248 4 0
	Two Tunnels and repairing road from Puttambakum to Chitterasu	239	9	10
	Five Tunnels and metalling road from Puttambakum to Punneerooty	5,127	0	0
	Three Tunnels and repairing road from Verdachellum to Goondalum Salt Pans	208	8	0
	Repairing road and constructing Tunnels over the Anreyar surplus Channel...	2,262	4	3
	Repairing road and constructing Tunnels on the road from Veerapermall to Trikalore...	6,161	8	7
South Arcot.	Repairing road from Tingur to Manalinpet	1,630	0	0
	Repairing road from Ulunderpett to Villapooram...	870	0	0
	Building Tunnels and repairing road from Pareasevaly to Ulunderpett	404	9	0
	Repairing road from Tirroonellore to Trikalore.	1,960	0	0
	Completing the road from Virdachellum to Shateatope	3,719	14	6
	Do. do. to the Vellur river...	1,319	13	0
	Do. do. to Ulunderpett	3,000	0	0
	Constructing a bridge over the Manavaikal near Veeravuttum...	386	1	0
	Repairing road from Pattambakum to Trunk Road No. 9...	637	9	6
	Completing the road from Tiruvambakum to Teekavampakum...	1,093	11	9
	Road from Old Town to the village of Surapanaikpalliem...	312	7	8
	Road from the 4th mile stone of Tirvady road to the village of Maratude...	319	7	6
	Metalling road at Cuddalore	199	15	9
	Repairing road from Tindevanum to Kiliavur...	2,000	0	0
	Do. do. Chellumbaram to Bowengherry	908	0	11
	Do. do. do. to Killy	918	13	0
	Do. do. do. to Nadarajapuram	1,240	0	0
	Do. do. Manargudy to Chellumbarum	1,898	10	11
	Do. do. do. to Womompellair	865	11	2
	Do. do. do. to Condamungalum	460	0	0
	Do. do. Vellar Anicut to Veeranum Tank bank.	160	0	0
	Road from Cooler's Choultry to Teagavully Salt Pans	2,223	7	8
	Tunnel across the spring channel at Vallavanoor	196	5	11
	Road from Tricolor to Tinomolly	2,517	0	6
	Metalling branch road at Verdachellum from Ammanecolum tank...	199	4	6
	Repairing Mercanum Causeway bank	148	8	10
	Road from Tukanambakum to Madogeput	1,956	4	10

Statement showing the particulars of expenditure, &c.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.		
		RS.	A.	P.
South Arcot.—(Concluded.)	Completing the Canal bridge on the Davanapatnam road.	499	15	8
	Repairing road from Visantoroyenpollim to Cuddalore.	200	2	4
	Road from Trunk Road No. 8 to Madurapaukum...	1,124	12	3
	Road from main street of Tricolum to Ponnar river ...	230	7	3
	Raising portion of Paranakal Road...	175	0	0
	Maintenance of the road from Gingy to Chetpett...	1,500	0	0
	Do. do. Trinomally to Trikolur...	1,200	0	0
	Do. do. Tindivanam to Vellimadoo ...	1,000	0	0
	Do. do. Paranakal branch road.	330	0	0
	Do. do. Trinomally to Poloor... ..	300	0	0
	Do. do. Nellicoopum to Arunganum...	100	1	0
	Do. do. Tripapalur to Ponnar... ..	149	14	0
	Do. do. Teroovandipoorum to Tripapalur	149	7	5
	Do. do. Villapoorum to Pondicherry...	902	7	7
	Do. do. Puttumbakum to Chitterasur..	148	0	8
	Do. do. Backwater to Cuddalore...	100	0	0
	Do. do. Guddelum bridge to Mount Copper	147	11	7
	Works below 100 Rupees.....	717	6	6
	Establishment of Superintendents, Gumashtas and Peons	54,580	2	11
		4,860	0	0
Tanjore.	Tunnel over a Ravine north of the Railway Station ...	1,132	12	8
	Metalling the road leading to the Glacis of the ditch from the east to the south gate of the Fort	318	8	10
	Metalling the road from the junction of Road No. 1 with the old Mannargudy road...	172	0	2
	Repairing 4 wooden Ferry boats	157	9	6
	Price of 8 Basket boats, ...	171	0	0
	Repairing the road along the Custom House...	2,238	2	6
	Price of 2 Dhonies...	964	0	0
	Constructing a Bandypetta and a tank	350	7	0
	Do. a dissecting room and improving a Dispensary.	605	0	0
	Completing a female ward connected with do. ...	300	0	0
	Repairing the road from Mayaveram to Tranquebar	286	9	6
	Do. do. to Paralum... ..	148	1	6
	Do. do. Nunnilam to Combaconum.	188	14	10
	Constructing an under Tunnel Kelayur channel ...	127	2	4
	Do. an Anicut on the Uppanoor river	150	0	0
Trichinopoly.	Cost of erecting sheds over Ferry boats...	100	0	0
	Works below 100 Rupees...	146	12	8
		455	9	1
	Nursery...	126	1	9
	Pulling down old Barracks in the Fort... ..	331	13	0
Madura.	Removing the wall, &c., round the late Nabob's Palace.	1,170	0	5
	Repairing a Tank in the Fort...	199	12	2
	Do. the road within the Trichinopoly Fort.	1,026	2	9
	Re-constructing and repairing the eastern wall of Perunge colum in the Fort...	565	15	11
	Works below 100 Rupees	32	8	0
	Gravelling road from Madura to Tovariman ...	3,512	3	5
	Repairing Punnian Pass... ..	423	2	4
	Gravelling road and constructing platform bridge over road from Madura to Chechanurany	2,262	15	0
		59,440	2	11
		8,012	10	7
		3,452	6	0

Statement showing the particulars of expenditure, &c.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.		
		RS.	A.	P.
Madura.—(Concluded.)	Raising, widening and turfing road, and constructing Tunnels on the road from Codemangalum to Melkal..	905	7	7
	Earth-work to the road from Melkal to Tenkaray... ..	680	8	9
	Repairing road from Terumungalum to Sholavandam ...	948	11	10
	Earth-works, &c., to the road from Sholavandam to Ammayanaikum...	629	8	10
	Repairing the road from Vundur to Thirumokur ...	123	2	10
	Do. do. from Madura to Terupuranum ...	1,315	7	11
	Constructing a platform Tunnel across the supplying channel of Gopalamudrum Tank...	109	12	1
	Repairing the road from Dindigul to Pareacolum ...	750	0	0
	Gravelling Road No. 15	800	0	0
	Works below 100 Rupees...	771	13	2
		194	8	0
	Cost of Establishment, &c.	538	6	1
	Refunds to parties from whom the value of fruits of avenues was collected....			
		13,262	13	9
		13,995	11	10
Tinnevely.	Repairing road between Sharenmadevy and Alady Venoyagar Covil Bridge	128	0	8
	Repairing cross road from Streevycoontum to Road No. 13... ..	179	13	2
	Do. from Gangoondum to Ottapedarum.	128	12	8
	Platform bridge from Road No. 4 to Talook Cutcherry at Satoor... ..	162	0	0
	Repairing road from Streevilyputtoor to Pilliyar colum	184	9	0
	Do. from Sankenar Covil to Vasudavanalloor.	329	15	0
	Do. from Tinnevely to Courtallum...	115	9	4
	Do. from Tenkasy to Streevilyputtoor ...	150	11	6
	Do. a portion of the road of Papanasam ...	100	0	0
	Do. a cross road from Ambasamudram to Tinnevely...	100	0	0
	Do. a road in the Town of Sharenmadevy ...	185	0	0
	Do. a portion of the road of Vickrama Singapurum... ..	100	0	0
	Do. from Alwartinvany to Tuticorin ...	131	0	11
	Do. certain cross roads in the Nanguneri Talook..	263	0	0
	Gravelling the road between Soolochenam's bridge and Tinnevely...	752	4	0
Coimbatore.	Demolishing a portion of the western wall in Palamcottah Fort...	180	0	0
	Do. Do. do.	317	1	0
	Constructing bazaars and cart-stand and markets in the Tinnevely Talook...	3,352	11	4
	Repairing the Tuticorin Beach Road	500	0	0
	Do. the cross road from Shevel to Kondanagaram..	325	7	2
	Works below 100 Rupees.....	704	0	1
		8,419	15	10
	Repairing road from Sattimungalum to Attany...	225	15	6
	Do. from do. to Codivaly.	239	14	9
	Do. from do. to Perundoray	1,929	14	1
	Bridges on the road from do. to do. ...	1,753	15	5
	Repairing road from Andur to Nerengapett ...	317	15	7
	Do. of Cottamungalum... ..	361	15	4
	Do. from Chelvambady tank... ..	365	4	11
	Do. from Bowany to Coonoor Ghât... ..	4,995	2	0
	Do. from Coimbatore to do... ..	5,511	8	4
	Do. from Avanachy to Cheyur....	954	7	0

Statement showing the particulars of expenditure, &c.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.		
		Rs.	A.	P.
Coimbatore.—(Concluded.)	Repairing road from Turpoor to Pulladum	629	2	7
	Do. from Avanachy to do.	1,738	10	6
	Do. do. Pullachy to Annamalai	251	0	8
	Do. do. do. to Pulladum	908	5	5
	Do. do. Darapuram to Pullachy	271	12	1
	Do. do. do. to Caroor	131	13	11
	Do. do. do. to Dindigul	142	6	2
	High road between Caroor and Trichinopoly	313	3	6
	Repairing road from Erode to Peroondoray	1,693	9	8
	Do. do. Kangien to do.	789	12	3
	Do. do. do. to Erode	495	5	5
	Do. do. do. to Darapuram	627	13	6
	Do. do. Caroor to do.	458	15	2
	Do. do. do. to Arvacurchy	311	9	2
	Do. do. do. to Dindigul	593	8	8
	Do. do. do. to Pugaloor	563	4	8
	Do. do. do. to Trichinopoly	490	14	1
	Do. do. Erode to Bavany	402	10	3
	Repairing a Chuttrum at Coonoor	570	0	0
	Do. do. at Saghoor	100	10	0
	Do. do. at Ootacamund	126	15	0
	Do. do. at Nungenad	173	12	0
	Do. do. at Avalanchy	344	12	8
	Do. a channel of the Ooty Lake	167	0	0
	Do. a Chuttrum at Pooliempatty	135	12	4
	Constructing a do. at Hassanoor	1,335	13	1
	Repairing traveller's store shed at Metoopoliem	157	0	0
	Do. Mussaferkana at Chinnunpoliem	188	0	0
	Do. Chuttrum at Chengapilly	183	8	0
	Do. do. at Oodayoor	200	0	0
	Do. do. at Kullepoliem	119	0	0
	Do. do. at Cusbah Bavany	103	12	0
	Wages for Coolies employed in public topes	450	0	0
	Value of Palmyra nuts	200	0	0
	Works below 100 Rupees	1,507	5	0
	Cost of Establishment, &c.	32,933	2	8
		180	0	0
		33,113	2	8
Salem.	Repairing road between Yercaud and Mullapuram	278	15	0
	Road from Asthumpally to the Railway station	2,026	15	4
	Repairing road from Salem to the foot of Shevaroy Hills.	290	8	9
	Road from Shevappett to Bangalore road	188	7	11
	Repairing road between Razipur and Attur	1,473	2	7
	Do. do. Salem and Trichinopoly	590	14	9
	Do. from Shevappett to do. road	554	11	2
	Do. do. Vellore to Lauderpoliem	1,223	0	8
	Do. between Dharampuri and Pennagarum	993	1	3
	Do. do. Haroor and Marapur	607	13	4
	Do. do. Salem and Utengeri	1,000	11	8
	Cart road between Umalur and Machary	1,752	10	8
	Repairing road between Usur and Denkecottah	947	7	0
	Do. from Muttekary to Attepulla	532	12	2
	Road between Tripatur and Utengery	290	11	8
Salem.	Repairing road between Utengery and Singarpett	467	0	11
	Do. do. Tripatur and do	472	4	7
	Do. do. Dharumpuri and Kistnagherri	1,261	4	5
	Do. from Namcul to Trichengode	3,253	5	0
	Constructing do. do. to Tatiengarpett	1,257	8	9

Statement showing the particulars of expenditure, &c.—(Continued.)

Districts.	Nature of the work performed.	Amount expended.		
		Rs.	A.	P.
Salem.—(Concluded.)	Repairing road between Usur and Bangalore	289	1	3
	Do. do. Kistnagherri and Shamulputti	773	9	5
	Do. do. Maddaghi and Kellamungalum	530	12	2
	Do. do. Usur and Tully	389	4	9
	Do. do. Kistnagherri and Royacotta	1,104	3	6
	Do. do. Shenkageri and Razipur	1,059	15	11
	Road between Paramutti Rajah Vakeyal and Comarapoliem	446	12	9
	Two Tunnels across the Paramutti and Comarapoliem Cauvery channels	238	1	10
	Repairing road from Shenkagherri to Poolumputti	682	15	4
	Do. between Tully and Denkecottah	778	1	7
	Do. from Moganur to Valiaputti	598	14	4
	Do. do. Vellore to Moganur	1,089	4	4
	Do. do. Namcul to do.	466	10	9
	Do. between Paramutti and Vellore	150	0	7
	Do. do. Utengherri and Shamulputti	358	11	8
	Roads in the town of Salem	1,204	0	0
	Works below 100 Rupees	223	13	6
		29,897	13	3
	Cost of Establishments, &c.	1,342	7	6
		31,240	4	9
North Canara.	Opening a Coast road	2,577	15	11
	Improving Hydergur road	300	12	0
	Constructing bridges	220	2	8
	Repairing Compta and Byndur Coast road	418	11	1
	Do. Ferry Boats	107	13	5
	Do. Quay at Katgaul	313	8	10
	Works below 100 Rupees	176	10	5
	Amount re-paid to the General Fund	184	1	3
		4,299	11	7
	Cost of Establishment, &c.	226	6	8
South Canara.	Road to the Government garden	156	5	2
	Inland roads	6,412	15	7
	Ferry Boats	1,563	14	5
	Works below 100 Rupees	114	7	7
		8,247	10	9
Malabar.	Bridge across the road from Calicut to Mallapuram	618	0	9
	Do. do. Munjerry to Mallapuram	1,997	10	10
	Do. do. Cannanore to Kavoy	379	12	5
	Do. do. Tellicherry to Cannanore	270	15	0
	Maintenance of ferries in Wynad	675	11	7
	Road from Tellicherry to Periah	406	0	0
	Repairing road from Mallapuram to Wynad	337	7	1
	Road from Calicut to Tellicherry	1,880	8	10
	Repairing bridge on the Calicut road	183	2	5
	Repairing road from Tellicherry to Muttanur	150	14	8
	Do. bridge on the Tellicherry road	178	0	0
	Do. do. on the road from Tellicherry to Cootiandy.	625	0	0
	Do. do. on the Cootiandy road	702	0	0
	Do. road from Tellicherry to Anjarkandy	270	1	0
	Do. do. from Calicut to Tellicherry	150	0	0
Malabar.	Do. do. from Cannanore to do.	535	8	11
	Drain on the Calicut road	112	9	2
	Repairing bridge on Mallapooram road	293	0	0
Malabar.	Do. do. on the Calicut road	149	13	8

Statement showing the particulars of expenditure, &c.—(Concluded)

Districts	Nature of the work performed.	Amount expended.
		Rs. A. P.
Malabar.—(Concluded.)	Repairing bridge on the Vaniacoolam road ...	277 15 3
	Do. road between Puttamby and Shoranoor ...	932 13 9
	Do. do. Cannanore and Mahy ...	342 10 2
	Do. do. from Angadipooram to Annacoyam ...	2,066 12 4
	Do. Karritode bridge ...	100 0 0
	Do. road between Cannanore and Coottaperamba ...	1,228 15 0
	Do. do. from Calicut to Tellicherry ...	432 0 10
	Do. bridge on the Calicut road ...	119 15 6
	Do. road from Palghaut to Trichur ...	1,371 1 9
	Do. do. from Angadipooram to Pulandal Cadvo ...	854 1 1
	Do. do. from Calicut to Sisparah ...	137 0 0
	Do. do. do. to Tellicherry ...	868 9 0
	Do. bridge between Calicut to Nuddevaram ...	324 8 7
	Do. road from Calicut to Munjerri ...	212 15 7
	Do. do. from Calicut to Edwana ...	135 0 0
	Do. do. do. to Palghaut ...	1,017 2 11
	Do. bridge from Cootye to Tavor ...	339 3 6
	Do. do. on the Covally Canal ...	530 13 3
	Do. do. between Chetwye and Choraghaut ...	641 1 6
	Do. Ponany sluice ...	371 0 0
	A Raft for the Kalpotti ferry in Palghaut ...	157 10 5
	Repairing Canal from Huddagery to Murat ...	363 13 6
	Works below 100 Rupees ...	1,490 4 2
	Cost of Establishment, &c. ...	24,231 12 5
	Amount paid to Mr. Brown.— <i>Vide</i> Order of Government dated 9th July 1861, No. 1,267 ...	746 11 11
	Do. paid to the French Government as a moiety of the rent of the ferry farm ...	5,000 0 0
		700 0 0
	Grand Total...	30,678 8 4
		3,08,115 12 1

No. 308.

ORDER THEREON, 27th May 1863, No. 908.

1. In this letter the Board of Revenue report on the operations of the Local Funds in the several Districts in the official year 1861-62.

2. The total amount available was Rupees 5,19,400.* The expenditure amounted to Rupees 3,08,116, and the balance at the end of the year was Rupees 2,11,284. There was a decrease of Rupees 1,48,226 in the receipts of the year as compared with those of 1860-61, but this was owing to the receipts of the latter year being swelled by large sums which were realized from Cattle Fines in previous years, and except in Tanjore were brought into the Local Fund account for the first time in that year. In Ferry rents, Tolls and Avenue clippings there was an increase of Rupees 10,109. The Government observe that the Ferry rents of Tanjore fall very far short of the Collector's expectations, and request a full explanation of the cause of this.

Balance of last year.....	Rs. 2,86,321
Receipts in the year.....	2,33,079
* Total...	5,19,400

Total expenditure.....	Rs. 3,08,116
On local improvements...	2,99,452
Remainder...	8,664

3. The sum actually spent in 1861-62 on local improvements was Rupees 2,99,452, the remainder Rupees 8,664 consisted of the cost of the Establishment (Rupees 7,942) and of refunds and transfers to other accounts (Rupees 722).

4. The proportion of the expenditure on works to the sum available in each District is shown below:—

* South Arcot ...	92 per cent.
* North Arcot ...	89 „
* Coimbatore ...	93 „
* Salem ...	96 „
Malabar ...	37 „
Kistna ...	43 „
Nellore ...	46 „
Madura ...	53 „
* Bellary ...	98 „
Tinnevely ...	73 „
South Canara ...	39 „
Tanjore ...	40 „
Godavery ...	30 „
North Canara ...	30 „
* Kurnool ...	83 „
Trichinopoly ...	36 „
Madras ...	4 „
Vizagapatam ...	57 „
Ganjam ...	0 „
Cuddapah ...	0 „

} Collections very trifling.

In the six Districts marked with an asterisk the expenditure bears a fair proportion to the income, but in the others the Government are concerned to find how little advantage was taken of the funds available. In Madras of the total sum of Rupees 27,126 in the Collector's hands, only 1,011 Rupees were spent. The District Engineer (whose name ought to have been given) is stated to have pleaded want of leisure as the cause of his not having undertaken works. This excuse is very unsatisfactory, and the Officer in question should receive a suitable warning. The Superintending Engineers of Divisions will be informed that Government look upon these Local Funds as forming part of the funds which they are answerable for properly appropriating, and that they attach great importance to this duty. The works executed from these funds are usually of a very ordinary character; and knowing the great want of cross communications in the Madras District the Government are mortified to find that so large a sum has been lying idle in the Treasury. The immediate attention of the Superintending Engineer of the 4th Division will be called to the subject through the Public Works Department, and he will be instructed, in communication with the Collector, to make such arrangements as will ensure the proper expenditure of the sums annually available.

	Sums left unspent.
	Rs.
Kistna ...	39,232
Nellore ...	20,731
Madura ...	11,483
South Canara ...	12,655
Tanjore...	12,006
Godavery ...	11,745
North Canara ...	9,027
Trichinopoly...	6,202

5. The Government are surprised to learn that in Malabar only 30,000 Rupees were spent out of 80,000, and that even of that small sum Rupees 5,000 represents a payment for work done by private agency. The Government hope that the next report will show a much more favorable result in this District as well as in the other Districts marginally noted.

Nothing can have a worse effect on the people than the knowledge that the improvement of their roads is neglected notwithstanding the existence of the requisite funds.

6. The Collectors and District Engineers of North and South Arcot, Coimbatore, Salem, Bellary and Kurnool, will be informed that Government highly appreciate their energy in utilizing the Local Funds of their respective Districts.

South Arcot.
Coimbatore.
Salem.

7. In paragraphs 16, 18 and 20, the Board explain that in the Districts named in the margin the expenditure exceeded the sum in hand, and that the excess was met from the Imperial Funds without authority. This proceeding is irregular and cannot be permitted in future.

8. The expenditure on the Coimbatore and Coonoor road need not be refunded, as that line has now been constituted a local road, and tolls are to be levied on it which will be credited to the Local Fund, though specially applicable to its repair and improvement. As regards other roads, the simplest plan, to ensure the appropriation of Local Funds to local roads only, will be for the Board to procure from the Collectors (who will of course consult the Superintending Engineers) lists of Imperial works on which such funds are *not* to be expended. This should be done at once, and the lists submitted for the final orders of Government with rough sketch maps. The list of each District can be separately submitted as prepared.

9. In paragraphs 26 to 29 the Board report on the administration of the funds noted in the margin, which though subordinate to the head "Local Fund" are kept separate, as the receipts are devoted solely to special objects. The first, consisting of seignorage levied on fuel, and timber cut in the jungles not under the Forest Conservancy Department, is reserved for forming new plantations or preserving and improving those already existing. A sum of nearly 35,000 Rupees was available, but nothing has as yet been done to carry out the special object for which it was raised. This is very unsatisfactory, and should be remedied immediately. In North Arcot the collections are so large (Rupees 15,561) that the Government apprehend that Imperial Forest Revenue must have been included in the item, and they request an explanation on this point as well as the heavy charge for superintendence. The statements in future should show the gross collections, the commission paid, the expenditure and net receipts separately.

10. The system of "stamping weights and measures" on payment of a small fee has been in full operation only in the District of Madura and the town of Madras. The transactions under that head are therefore very limited, but orders have lately been issued for extending the system to other Districts, and there can be no doubt that the facilities thus afforded for testing the weights and measures in common use will be appreciated by the people.

11. The Trichinopoly Irrigation Cess Fund requires no special notice.

12. The Government approve of the administration of all these Local Funds forming the subject of a single report, but they look to the Board to ensure the submission of the report at a much earlier date hereafter. A review of the operations of any year is practically useless when delayed till another year has elapsed. The Board will arrange for the submission to them by Collectors of monthly or at least quarterly statements of expenditure, which will enable them to watch the proceedings of the local Officers during the year when their interposition may be of practical use. The "Local Fund" has been of the greatest advantage in those Districts in which it has been energetically administered, as a mere inspection of the list of works executed in South Arcot, North Arcot and a few other Districts shows. The Government will not allow Districts to suffer solely from the supineness of the Officers in charge, nor can they tolerate such inaction as they have adverted on in these proceedings. But their interposition to be useful must be prompt, and this is impossible unless the requisite information is laid before them without undue delay. The official year 1862-63 has now closed and the Government expect the Board's report on it by the 1st September next. The Board will report the names of any Officers who fail to submit their returns within three months of the close of the year.

(Signed) J. D. SIM,

Secretary to Government.

is an Abstract of the transactions of the Cattle Fine Fund prepared from the Statements received from the Collectors in reply to a Circular from the Board:—

Districts.	Balance at the beginning of 1861-62.	Receipts during 1861-62.	Total.	Charges in 1861-62.			Balance.	Amount proposed to be transferred in 1862-63, out of the balance.
				For Establishment and Pounds, &c.	Amount actually transferred to the credit of Local Fund.	Total.		
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	R S.
1 Ganjam.....	732	938	1,670	670	1,000	1,670	...	...
2 Vizagapatam.....	...	155	155	224	...	224	—69	...
3 Godavery.....	1,141	8,552	9,693	557	1,141	1,698	7,995	7,995
4 Kistna.....	...	12,532	12,532	503	6,941	7,444	5,088	...
5 Nellore.....	4,726	8,904	13,630	3,610	...	3,610	0,020	6,320
6 Cuddapah.....	3,523	1,426	4,949	1,674	...	1,674	3,275	1,787
7 Bellary.....	1,221	4,156	5,377	220	3,577	3,797	1,580	...
8 Kurnool.....	700	4,115	4,815	482	...	482	4,333	2,895
9 Madras.....	692	4,094	4,786	2,701	...	2,701	2,085	2,000
10 North Arcot.....	5,746	4,442	10,188	3,198	3,446	6,644	3,544	2,000
11 South Arcot.....	789	3,738	4,527	340	...	340	4,187	4,000
12 Tanjore.....	9,889	16,113	26,012	3,888	...	3,888	22,124	22,124
13 Trichinopoly.....	9,582	3,521	13,103	1,488	6,432	7,920	5,183	2,683
14 Madura.....	2,048	7,340	9,388	931	1,918	2,879	6,509	5,309
15 Tinnevely.....	9,174	10,032	19,206	10,885	...	10,885	8,321	3,000
16 Coimbatore.....	2,677	3,527	6,204	644	...	644	5,560	3,000
17 Salem.....	611	5,473	6,084	1,071	1,073	2,144	3,940	2,940
18 South Canara.....	211	393	604	638	...	638	1—34	...
19 Malabar.....	712	2,197	2,909	535	...	535	2,374	2,000
	54,184	1,01,648	1,55,832	34,259	25,558	59,817	96,015	68,053

9. It will be seen from the above Abstract that the amount transferred to the credit of the Local Fund from the Surplus Cattle Fines during 1861-62 was Rupees 25,558, but in the Statement of the Accountant General, which accompanied the Order of Government dated 13th February 1863, No. 229, a sum of Rupees 10,594-2-5 only is shown as credited to the Local Fund in that year in the Collectors' accounts. In the Board's Circular dated 13th August 1862, No. 5,303, it was laid down that after the close of each official year, the surplus available for improvements out of the balance of the Pound Fund should be actually transferred to the credit of the Local Fund, and that a Statement should be submitted to the Board in the form prescribed. In the Statement so submitted, the sums transferred to the credit of the Local Fund in the accounts of the Board were entered as shown in the Abstract appended to the preceding paragraph. If those sums were actually credited in the accounts of 1861-62, the Board do not understand why several of them should have been omitted from the Statement of the Accountant General above referred to. The collections on account of the Pound Fund during 1861-62, as shown in the Collectors' Returns received in the Board's Office, do not correspond with those entered in the Accountant General's Statement. The sum of Rupees 1,703-4-4 shown in the Statement as transferred to the District Conservancy Fund, appears to be a misprint. It ought to be Rupees 1,673-4-4, which is evidently correct, as the total corresponds with this correction. There are also other discrepancies between the two Statements, and the Collectors will be called upon to explain them.

10. In Vizagapatam and South Canara there is an excess charge of Rupees 69 and Rupees 34 respectively, over the collections of Cattle Fines. The Board are not clear that Collectors have authority to incur charges in excess of the receipts. The Acting Collector of Vizagapatam, who was addressed upon this point, states in his letter dated 30th October 1862, that he has been endeavoring to increase the collections by multiplying the number of Pounds, and that the excess charge will be covered by the eventual receipts. The Collector of South Canara also states in the remark column of his Statement, that the excess charge will be made good from the future accumulations of the fund. The amount proposed to be transferred to the credit of the Local Fund in the current year 1862-63, out of the Surplus Cattle Fines on hand on 30th April 1862, is Rupees 68,053 as

shown in the last column of the Abstract. Collectors will be desired to credit this amount actually by the end of this year in the Treasury accounts, so that the next Return that may be furnished by the Accountant General may correspond with the actual transactions.

11. In the items of Road Fund and Cart tax, there is a decrease compared with 1860-61. The falling off in the former item occurs chiefly in North Arcot, and is probably owing to a smaller demand on account of Land Revenue by a per centage on which the Road Fund is raised. The latter item Cart tax is now confined to Madura and Coimbatore, and the collections on that account are very limited.

12. The notable items of increase are Ferry rents and Tolls, and Avenue clippings. The increase in the former occurs chiefly in the Districts of Malabar, South Canara and Madura; in the last of which, there was no increase derived under this head in the previous year 1860-61. The Collector of Tanjore reports that the system of Ferry rents sanctioned by Government in their Order dated 30th October 1861, No. 2,008, was introduced into his District during the year. The rents fixed for the several Ferries for the year 1862, amount in the aggregate to Rupees 2,422-14-0, and Mr. Morris states that the amount estimated by Mr. Cadell, for Rupees 40,000, can never be realized, the estimate having apparently been prepared on wrong data. He is however confident that when the real nature of the undertaking becomes known to the renters from actual experience, the return from this source will much increase.

13. The increase in the Avenue clippings is caused by the addition of Rupees 2,732 in Malabar, and Rupees 811 in Tinnevely. In the former District it forms a new source of income, but in Tinnevely the amount realized in previous years, on account of Avenue clippings, was never brought to account. The Board however having required its inclusion in the Statement of Local Fund, this was done in the Statement for 1861-62, and the amount at credit on that account on 30th April 1861 being Rupees 2,906, is included in the balance brought forward in the Statement for 1861-62, as explained in paragraph 2.

14. Statement No. 2 exhibits the particulars of the several works executed in each District with the expenditure, which during the year amounted to Rupees 3,08,116. From this the cost of establishment, the amount of refunds, and transfers to other accounts being deducted, the net amount actually spent on local improvements will be Rupees 2,99,452. The following Abstract in which the Districts are arranged with reference to the amount of expenditure, shows the available funds and the amount expended in each District during the year:—

Districts.	Receipts of 1861-62 including the balance at the beginning of the year.	Borrowed from General Funds.	Expenditure.					Remainder.
			Total.	On works.	Establishment &c.	Refunds and transfers to other accounts.	Total.	
1 South Arcot.....	RS. 54,796	RS. 4,654	RS. 59,440	RS. 54,580	RS. 4,860	RS. ...	RS. 59,440	RS. ...
2 North Arcot.....	39,288	...	39,288	34,945	303	...	35,248	4,040
3 Coimbatore.....	32,892	2,675	35,567	32,933	180	...	33,113	2,454
4 Salem.....	28,295	2,945	31,240	29,808	1,342	...	31,240	...
5 Malabar.....	80,250	...	80,250	29,933	746	...	30,679	49,571
6 Kistna.....	69,207	...	69,207	29,809	160	...	29,975	39,232
7 Nellore.....	38,134	...	38,134	17,403	...	...	17,403	20,731
8 Madura.....	25,484	...	25,484	13,458	...	538	13,996	11,488
9 Bellary.....	13,787	...	13,787	13,470	119	...	13,589	198
10 Tinnevely.....	11,611	...	11,611	8,420	...	...	8,420	3,191
11 South Canara.....	20,903	...	20,903	8,248	...	...	8,248	12,655
12 Tanjore.....	20,019	...	20,019	8,013	...	...	8,013	12,006
13 Godavery.....	16,744	...	16,744	4,999	...	...	4,999	11,745
14 North Canara.....	13,553	...	13,553	4,116	226	184	4,526	9,027
15 Kurnool.....	5,397	...	5,397	4,454	...	...	4,454	913
16 Trichinopoly.....	9,654	...	9,654	3,452	...	...	3,452	6,202
17 Madras.....	27,126	...	27,126	1,011	...	...	1,011	26,115
18 Vizagapatam.....	541	...	541	310	...	...	310	231
19 Ganjam.....	1,382	...	1,382	...	...	...	...	1,382
20 Cuddapah.....	73	...	73	...	...	...	...	73
Total.....	5,09,136	10,274	5,19,400	2,99,452	7,912	722	3,08,116	2,11,284

15. The largest expenditure occurred in the six Districts noted in the margin.

South Arcot.....	Rs. 59,440
North Arcot.....	35,248
Coimbatore.....	33,313
Salem.....	31,240
Malabar.....	30,679
Kistna.....	29,975

16. In South Arcot Rupees 48,158 were spent in forming 259 miles of road, and in the construction of 4 bridges and 88 tunnels, and Rupees 6,422 for the maintenance of 162 miles of roads already constructed. This result is very satisfactory, but the Collector should not have incurred expenditure in excess of the available funds. Mr. Reade to whom this was pointed out, explains that he met the excess from General Funds in anticipation of making good the deficiency from the receipts of the subsequent years, but this proceeding is objectionable and unauthorized, and the Board have instructed the Collector to restrict the expenditure in future to the amount in hand.

17. In North Arcot a sum of Rupees 19,148 was laid out on new roads, and Rupees 15,797 on repairs.

18. In Coimbatore and Salem the expenditure exceeded the available funds. In his report on Local Funds the Collector of the former District stated that a sum of Rupees 2,675 was borrowed by the District Engineer from the Imperial Funds at his disposal, and in reply to the Board's remarks disapproving the system as altogether unauthorized, Mr. Grant explains that the District Engineer finding the cost of the work actually performed on account of the Local Fund in 1861-62, to exceed the available credit by Rupees 2,675, the deficiency was temporarily supplied from Imperial Funds to enable the Executive Officers to pay the workmen, and that this sum was subsequently replaced to the credit of Imperial Funds, from advances made to the Engineer Department since May 1862, from the Local Fund current collections.

19. In Coimbatore a sum of Rupees 14,905 was laid out in repairing several minor cross roads and bridges, and Rupees 1,754 on constructing two bridges on the cross road from Suttimungalum to Perindoray, a new Chuttrum at Hassanoor on the road to Mysore, where the want of accommodation of this kind was much felt, was built, and several Chuttrums and Mosafar Khanas were also put in good order at a cost of Rupees 4,953. The sum of Rupees 814 was appropriated to the maintenance of existing topes and plantations, and to the formation of new ones in desirable localities. In addition to the above the high roads from Bhawany to the foot of the Coonoor ghat, and from the Coimbatore Railway station to the foot of the same ghat, were repaired solely from the Local Funds at a cost of Rupees 10,506-10-4. This appears to have been done under the authority of the Deputy Chief Engineer, the Proceedings of the Board on the subject having been apparently misunderstood by the Engineer authorities, and thus a larger sum was appropriated from the Local Fund than it can afford to devote to a purpose, which is only very partially of local importance or advantage. The Board are of opinion that the expenditure made on these roads from the Local Funds, should in great part, if not entirely, be replaced from Imperial Funds, and the matter has been submitted for the consideration and orders of Government in the Board's Proceedings dated 19th December 1862, No. 8,286.

20. The Collector of Salem states that the excess of Rupees 2,945 expended in 1861-62 will be adjusted when the surplus collection of Cattle Trespass Fines are transferred to the Local Funds. He has been directed not to incur in future any expenditure in excess of the available credit. The whole expenditure on Public Works in this District amounted to Rupees 29,898.

21. In Malabar the chief expenditure was on roads amounting to Rupees 17,591. Those noted in the margin received the largest share. The whole expenditure in the year on roads, bridges and canals amounted to Rupees 29,933. This includes the sum of Rupees 5,000 advanced to Mr. Brown under the orders of Government dated 9th July 1861, No. 1,267, for the construction of a road from Anjeracundy to Muttanur, and also Rupees 700 paid to the French Government, being a moiety of the rent of the Mahe Ferry farm. The expenditure was however disproportionate to the funds available, and the Collector's attention has been drawn to this point. He promises, that the future appropriation of the funds shall receive his best attention, and the Board expect that under the system suggested by the District Engineer, for entrusting Tahsildars with the execution of some of the estimates, more use will be made of these valuable means in the current year.

	RS.	A.	P.
Road from Augudipuram to Annakoyem ..	2,066	12	4
Do. from Ellatur to Meerut ..	1,880	8	10
Do. from Palghat to Trichoor ..	1,371	1	9
Do. from Cannanore to Kataparamba ..	1,223	15	0
Do. from Palandul Kadavu to Patambi ..	1,017	2	11

22. The expenditure in the Kistna District was by no means commensurate with the large funds available. Additional works had however been proposed by the Collector to be undertaken in the current official year, for which Rupees 55,950 were estimated. During the year 1861-62 considerable sums were devoted to the repair of some of the most important roads in the Delta which were previously impassable during the wet season. The lines that were improved, and on which the principal expenditure was effected are the following:—On the Masulipatam side, from Ongole to Gudivada, being a portion of the direct line from Ellore to Masulipatam; from Gudivada to Buntumilli, a continuation of the above, and a line very much needed for salt traders and for the inhabitants of the Delta generally. On the Guntur side: the lines from Guntur to Nizampatam and Bapatla including two bridges across the Tungabudra and Eturu channels, and the line from Trunk road No. 6 at Inkole to Chinna Ganjam which bears a considerable local traffic, and is absolutely needed for the salt trade with Chinna Ganjam. It appears questionable whether much of this expenditure should not properly have been borne by Imperial Funds. Water carriage may, it is to be hoped, ere long supersede roads in the Delta which can never be maintained in order except at an excessive cost.

23. The next largest expenditure was in the six Districts noted in the margin, but except in Bellary and Tinnevely it was not proportionate to the available funds. In Nellore, besides other repairs and improvements, a sum of Rupees 2,023 was laid out on the formation of a road between Ongole and Kattoputtanum, for which the Collector states is estimated to cost Rupees 13,780. The expenditure in this District includes a sum of Rupees 1,500 paid towards the town improvements under the order of Government dated 7th March 1862, No. 383. In Madura many useful roads were made and improved, and a sum of Rupees 7,944 is reserved for the water supply project. The Collector of Bellary states that of the several roads improved those from Anantapoor to Codair, and from Hospett to Coolighi were formed at the cost of Rupees 3,000 and 1,000 respectively, out of 4,000 Rupees set apart for municipal improvements, under the orders of Government dated 6th July 1861, No. 1,357, Revenue Department. The Collector has misunderstood the order of Government on this matter, and also in regard to the sanction of aid from the Local Fund for the extirpation of prickly-pear.

In both cases it was only intended that private subscriptions should be aided, if raised, to this extent, and no prior or special appropriation of funds for the purpose was contemplated. Private subscriptions not having apparently been raised, the sanction did not come into operation, and the amount remained included in the General Local Fund balance from which the expenditure on roads was made. The expenditure in the other three Districts, South Canara, Tanjore and Tinnevely was small. In the first named District it was confined to the building of a few ferry boats, and to the construction and repair of certain inland roads, and in the last District the largest expenditure was incurred in the construction of Bazars and Cart stands in the Tinnevely Taluk. The repairs of Tuticorin Beach road and of a cross road, from Shevel to Kendanagarum were executed by means of contributions received from merchants and Ryots.

24. In the five Districts noted in the margin, the expenditure during the year was trifling and except in Kurnool it was very disproportionate to the available funds. The Collectors however promised in their reports that the fund should be turned to full account in the current official year. In the case of Madras, the Collector stated that he addressed the Engineer several times on the subject, who pleaded want of leisure to take up the subject, and that the Acting District Engineer, Captain Frank Moberly, to whom he spoke on the matter, assured him of his speedy attention to it. The Board have requested the Deputy Chief Engineer, Central Circle, to direct the District Engineer to take immediate steps in the matter. Three important roads in the Sutwaid division have now been estimated for, and in the construction of one very great progress has been made. It has been usual in this District to hold the funds arising in Madras, at the disposal of the Presidency Engineer for repair of rails, &c., to the several Esplanades, but as such expenditure is not now required, these receipts will be thrown into the General Fund. In the remaining three Districts

	Expenditure.	Unexpended.
Godavery	4,999	18,744
North Canara	4,526	9,027
Kurnool	4,454	943
Trichinopoly	3,452	9,654
Madras	1,011	27,126

of Vizagapatam, Ganjam and Cuddapah there was little or no expenditure, as the funds available in them were very small. In these Districts the surplus collections of Cattle Fines are the chief source of income at present.

25. With reference to the Order of Government dated 9th July 1861, No. 1,372, a sum of Rupees 150 was spent in the Kistna District towards removing the rank growth of prickly-pear in the sea port village of Nizampatam; much was also removed at the expense of the inhabitants.

26. The foregoing remarks relate to the receipts and disbursements of the District Conservancy Fund, which is derived chiefly from Ferry rents, Road fund, Avenue clippings, and surplus collections of Cattle Trespass Fines. The collections made from these sources are formed into one general fund, and appropriated for general repairs and improvement, of roads, and for any other work of public utility. There are two other sources of local income, which though subordinate to the head "Local Fund" are intended for special objects. These are the "Jungle Conservancy Fund" and "Fees for stamping weights and measures." The collections made on account of the former item in one or two Districts in 1860-61 were through oversight included in the Statement No. 1 for that year, which was submitted to Government with the Board's report on Local Funds. They have therefore been excluded from the balance brought forward at the beginning of 1861-62. The rules framed by the Board for the conservancy of the jungles in those localities, to which the operations of the Forest Conservancy Department have not been extended, were circulated to the Collectors under date 27th November 1860, and subsequently received the approval of Government with some slight modifications in their Order dated 3rd April 1862, No. 2,131. Certain rates of seigniorage were prescribed with the concurrence of Dr. Cleghorn for timber and fuel cut under certain limitation, and the Board directed that the amount so accumulated should form a fund to be laid out in new plantations, or in the preservation and improvement of those already existing. The rules were operating in 1861-62 and the Collectors generally report that the working of the system has been found satisfactory. At the end of the year 1861-62, there remained nearly 35,000 Rupees to the credit of the fund, but the Collectors do not appear to have them arranged for employing the funds as contemplated by the Board. In their Order dated 23rd May 1862, No. 1,137, P. W. D., the Government approved the plan of planting and fencing the channel banks as suggested by the Chief Engineer, and desired that where Local Funds exist, and are available for the purpose, the expense should be borne by such funds; and in the Board's Circular dated 6th June 1862, Collectors were directed to give their best attention to the subject, and to employ the amount at the credit of the Jungle Conservancy Fund, in planting the banks of channels and forming topes in favorable positions, in communication with the District Engineer. The Board trust that the report for the current official year will show progress in this important matter. The following Statement shows the receipts and disbursements of the fund and the balance available for improvements:—

Districts.	Balance at the beginning of the year.	Collections during 1861-62.	Total.	Charges of collection in 1861-62.	Balance.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
1 Ganjam	...	1,302	1,302	...	1,302
2 Vizagapatam	...	7	7	...	7
3 Kistna	343	2,934	3,277	...	3,277
4 Cuddapah	...	2,508	2,508	...	2,508
5 Bellary	...	2,089	2,089	...	2,089
6 Kurnool	6,030	...	6,030	...	6,030
7 North Arcot	...	15,561	15,561	2,229	13,332
8 South Arcot	...	2,624	2,624	18	2,606
9 Tanjore	...	808	808	228	580
10 Trichinopoly	...	2,100	2,100	...	2,100
11 Madura	...	133	133	...	133
12 Tinnevely	...	1,022	1,022	...	1,022
Total...	6,373	31,088	37,461	2,475	34,986

27. In Vizagapatam the amount is very insignificant, and in Madura it is very small. In the former District there being only one Government Taluk, any collections that may be made can be but trifling. In Madura the small result is probably owing to the rules not having been brought into full operation in 1861-62. Only in the District of North Arcot, do the charges of collection appear large, and the Board are disposed to think that the difference results from the fact that gross and not net collections have in this District been brought to account and the commission to the village officers who collect the seigniorage is shown as a charge.

Mr. Robinson, who was a warm advocate of the scheme, and had carried it out as Sub-Collector in North Canara before it was elsewhere introduced, is not likely to have fallen into any mistake in the matter. In most of the other Districts the collections appear to have been made without any charge, and the Collectors will be required to explain the matter. In some Districts the rules were not brought into operation in 1861-62, but the Board trust that the reports for the current official year will show a decided improvement in this respect.

28. The other distinct fund to be noticed is that derived from fees for stamping weights and measures. The practice of levying fees for this purpose and maintaining a small establishment for it out of the collections so made, has obtained for a long time in the Madura District, to the advantage of the people, and this fact having come under the notice of the Board, they communicated to all Collectors the rates of fees in force in Madura, and desired them in Circular dated 6th September 1861, No. 4,838, to introduce the system, wherever it might be acceptable to the people. In the town of Madras also there had long existed a Stamping Department, and the Collector having recommended that the experiment should be tried in the neighbouring Taluk of Saidapet, the Board sanctioned a small Establishment for one year out of the fees collected, but the Accountant General having objected to the fees in question being carried to the credit of the Local Fund, the matter was brought to the notice of Government. The Government of India having in their letter dated 12th August 1862, approved the plan adopted by the Board, the fees in question are left as a distinct credit, and the necessary disbursements are met out of the amount. The arrangements sanctioned for the Madras District in the Government Order dated 26th February 1863, No. 410, have been communicated to the Collector. The system has been introduced in only a few Districts, and the receipts and charges in 1861-62 are shown in the following Statement :-

Districts.	Collections.	Charges on account of Establishment, &c.	Balance.
	RS.	RS.	RS.
1 Bellary...	26	13	13
2 Madras*	437	188	249
3 Tanjore...	352	72	280
4 Madura...	1,391	313	1,078
5 Tinnevely...	83	46	37
Total...	2,289	632	1,657

29. There is an item "Irrigation Cess Fund," in Trichinopoly which, though forming a distinct fund for a special purpose, is subordinate to the Local Fund. This has been already reported upon in the Board's Proceedings dated 24th July 1862, No. 4,810, but in future it will be included in the General Report on Local Funds. There is also another item called Town Fund in Madura, the report on which is annually submitted for the Calendar year, and that received for 1862 will be separately disposed of on this occasion, but the Collector will be requested to render this report in future for the official year, in connection with the Local Fund, so that it may be included in the General Report on Local Fund submitted to Government. This arrangement will simplify matters and reduce correspondence, and the Board trust that it will meet with the approval of Government.

I have the honor to be,
Sir,
Your most obedient servant,

[Signature]
Secretary.

REVENUE BOARD OFFICE,
Madras,
30th March 1863.
Copy to All Collectors.

Revenue Department

N^o 908

Proceedings of the Madras Government Under date the 27th May 1863.

Read the following letter
from the Secretary to the Board of Revenue.

Reporting on the operations
of the Local Funds for the year 1861-62 } (Here enter 30th March 1863 & 1912.)
in all the Districts of this Presidency.

1 In this letter the Board of Revenue report on the operations of the Local Funds in the several Districts in the official year 1861-62.

2 The total amount available was Rs. 5,19,400. The expenditure amounted to Rs. 3,08,116, and the balance at the end of the year was Rs. 2,11,284. There was a decrease of Rs. 1,48,226 in the receipts of the year as compared with those of 1860-61, but this was owing to the receipts of the latter year being swelled by large sums which were realised from cattle fines in previous years, except in Tanjore and were brought into the Local Fund account for the first

Balance of last year 286321
Receipts in the year 233079
Total 5,19,400

The district Secy of Madras
whoever he may have been
should be warned (as indeed
should all the Superintending
Engineers) that the Govt took
upon these local funds as
forming part of the funds
which they are answerable
for properly appropriating
this excuse "want of
time" will not be accepted.

[Signature]

[Signature]

Local Fund account for the first

first time in that year. ~~Receipts in 1861~~
 In Ferry Rents ~~and~~ Fells
 and Avenue billings
 there was an increase of
 Rupees 10,109. The govern-
 ment observe that the
 Ferry Rents of Tanjore
 fall very far short of the
 Collector's expectations, and
 request a full explanation
 of the cause of this.

3. The sum actually
 spent in 1861-62 on local
 improvements was Rs. 299,452,
 the remainder Rs. 8,664 consisted
 of the cost of the establishment
 (Rs. 7,942) and of refunds and
 transfers to other accounts
 (Rupees 722.)

4. The proportion of the
 expenditure on works to the
 sum available in each District
 is shown below.

South Arcot	92 percent*
North Arcot	89 — " — *
Cambay	93 — " — *
Salem	96 — " — *

Total expenditure Rs. 308,116
 On Local Improvements - 299,452
Remainder - 8,664

Handwritten notes:
 The amount spent
 on local improvements
 is not in proportion
 to the population of
 the districts.
 G.O.
 1861

Malabar	37 per cent
Kistna	43 — " —
Nellore	46 — " —
Madras	53 — " —
Pondicherry	98 — " — *
Tinnevely	73 — " —
South Canara	39 — " —
Tanjore	40 — " —
Godavery	30 — " —
North Canara	30 — " —
Kurnool	83 — " — *
Trichinopoly	36 — " —
Madras	4 — " —
Vizagapatnam	57 — " —
Ganjam	" — " —
Cuddalore	" — " —

In the 6 Districts ~~marked~~
 marked with an asterisk
 the expenditure bears a
 fair proportion to the
 income, but in the others
 the Government are
 concerned to find how little
 advantage was taken of
 the funds available. In
 Madras of the total sum
 of Rs. 27,126 in the Collector's
 hands, only 1,011 Rs. were spent.
 The

The District Engineer (whose name ought to have been given) is stated to have pleaded want of leisure as the cause of his not having undertaken works. This excuse is very unsatisfactory. The works executed from these Funds are usually of a very ordinary character, and knowing the great want of cross communications in the Madras District the Government are mortified to find that so large a sum has been lying idle in the Treasury. The immediate attention of the Superintendent Engineers of the 4th Division will be called to the subject through the Public Works Department, and he will be instructed, in communication with the collector, to make such arrangements as will ensure the proper expenditure of

and the officer in question should receive a suitable warning. The Superintending Engineers of Divisions will be informed that Govt look upon these Local Funds as forming part of the funds which they are answerable for properly appropriating, and that they attach great importance to this duty.

	Amount left unexpended.
Risban —————	39,232
Nellore —————	20,731
Madurai —————	11,488
South Canara ————	12,655
Tanjore —————	12,006
Godavery —————	11,745
North Canara ————	9,027
Trichinopoly ————	6,202

of the sums annually available.

5.— The Government are surprised to learn that in Malabar only 30,000 Rs were spent out of 80,000, and that even of that small sum Rs 5,000 represents a payment for work done by private agency.

The Government hope that the next report will show a much more favorable result in this District as well as in the other Districts marginally noted.

Nothing can have a worse effect on the people than the knowledge that the improvement of their roads is neglected notwithstanding the existence of the requisite funds.

6. The Collectors and District Engineers of North and South Arcot, Coimbatore, Salem, Bellary, Kurnool, will be informed that Government

Government highly ^{to} appreciate their energy in utilising the Local ^{to} Funds of their respective Districts.

E.g. In ^{paragraphs} 16, 18, and 20, the Board ^{to} explain that in the Districts named in the margin the expenditure exceeded the sum in hand, and that the excess was met from the Imperial Funds without authority. This proceeding is ^{to} irregular and cannot be permitted in future.

The

South Arcot.
Coimbatore.
Salem.

Superintending Engineer
Sess 2nd
Sess 1st

8.4 - The expenditure on the Coimbatore and Coonoor Road need not be refunded, as that line has now been constituted a Local road, and Tolls are ^{to} levied on it which will be credited to the Local Fund, though specially applicable to its repair and improvement. As regards other roads, the simplest plan, to ensure the appropriation of Local Funds to Local Roads only, will be for the Board to ^{procure from} the Local ^{authorities} a list of Imperial works on which such Funds are not to be expended. This should be done at once, and the list submitted for the final orders of Government with rough sketch maps. The list of each District can be separately submitted.

submitted as prepared.

§ 9. In ^{paragraphs} ~~pages~~ 26 to 29 the Board report on the administration of the funds noted in the margin, which though subordinate to the head "Local Fund" are kept separate, as the receipts are devoted entirely to special objects. The first, consisting of seigniorage levied on fuel and timber cut in the jungles not under the Forest Conservancy Department, is reserved for forming new plantations or preserving and improving those already existing. A sum of nearly 35,000 Rs. was available, but nothing has as yet been done to carry out the special object for which it was raised. This is very unsatisfactory and should be remedied immediately. In North

Arco

Jungle Conservancy Fund.
Fees for stamping weights and
measures.
Irrigation ceps in Trichinopoly.

Arco the collections are so large (Rs. 15,561) that the Govt. apprehend that Imperial Forest Revenue must have been included in the item, and they request an explanation on this point as well as the heavy charge for superintendence. The statements in future should show the gross collections, the commission paid, the expenditure and net receipts separately.

§ 10. The system of "stamping weights and measures" on payment of a small fee has been in full operation only in the District of Madras and the Town of Madras. The transactions under that head are therefore very limited, but orders have been lately

lately been issued for ex-
tending the system to other
Districts, and there can be
no doubt that the facilities
thus afforded for testing the
weights and measures in
common use will be appre-
ciated by the people.

11— The Trichinopoly
Irrigation Cess Fund requires
no special notice.

12— The Gov^t approve of
the administration of all
these Local Funds forming
the subject of a single report,
but they look to the Board
to ensure the submission of
the report at a much earlier
date hereafter. A review of
the operations of any year is
practically useless when
delayed till another year has
elapsed.

19
elapsed. The Board will
arrange for the submission
them by Collectors of monthly
or at least quarterly state-
ments of expenditure, which
will enable them to watch
the proceedings of the local
officers during the year when
their interposition may be
of practical use. The "Local
Fund" has been of the greatest
advantage in those Districts
in which it has been energe-
tically administered, as a
mere inspection of the list
of works executed in South
Arcot, North Arcot and a few
other Districts shews. The
Gov^t will not allow Districts
to suffer solely from the sur-
pineness of the officers in
charge, nor can they tolerate
such

I. H. T.
16/11/01
no M.

such inaction as they have
unadverted on in these pro-
ceedings. But their inter-
position to be useful must
be prompt, and this is impos-
sible unless the requisite
information is laid before
them without undue delay.
The official year 1862/3 has
now closed and the Govt
expect the Board's report on it
by the 1st September next. The Bd
will ^{report the names of any officers who} ~~have~~ ~~the names of~~
~~any officers who~~ fail to sub-
mit their returns within 3
months of the close of the year.

J. S.

Bd of Rev:
E. W. D.

14 Copies to the Bd of Rev: Sept 20/4
21 ——— to the Bd of Rev: with Bd of Rev.

Pro. No. 18-19
29-8-56

" 105-106
6-7-61

" 135-136
9-7-61

" 268-269
27-8-62

" 177-178
12-9-62

" 21-23
3-10-62

" 324-375
26-2-63

P.W. " 1267
9-7-61

" 388-389
30-10-61

" 1137
25-5-62

Pro. of the Board of Rev. 7/10
December 1863 C No 1806
D. - D. 19 D. - D. C No 3862

N. 307 + 308.

Revenue 1863 Sept.
Pro. of Govt. for May.

N. 900

Pro. of the Madras Govt.

D. 27th May 1863.

Pro. of the Govt. of Madras 23 July 63
C. No. 1761 in Pro. - North Arcot

D. - D. 30 July 63 C No 1809
D. - D. 31 " " C No 1820
Pro. of the Govt. of Madras 18 Aug 63
C No 1872

Report submitted by
the Board of Revenue on the
operation of the Local Funds
in the several Districts
during the Off. year 1861/62,
reviewed -

Pro. of the B. of Rev. 2/10/63
C No 2919.

Pro. of the Board of Revenue
27 25 Aug 63 C No 2063

Pro. of the B. of Rev. 16 Nov 63
C No 2815.