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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

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Proceedings of the Madras Government, Revenue Department, 7th July 1864.

No. 121. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 24th February 1864, No. 1,187 :—

SIR,

1. I am directed by the Board of Revenue to submit their usual Report on the operations of the Local Funds in the Districts of the Madras Presidency for the official year 1862-63. The Board regret the delay that has occurred in the submission of this Report, which should have been laid before Government by the 1st September last. This delay was unavoidable in consequence of the numerous references necessary to some Collectors for the revision of the Statements first sent, and of the late receipt from some of them, of their Reports, several of which did not reach the Board's Office till some time after September. The forms in which the Collectors submit their accounts had been revised by the Board, and the preparation of the District Returns in the new forms appears to have caused some delay in the submission of the Reports for the past year.

2. The Funds which are under the immediate control of the Collectors are District Conservancy, jungle, &c., Conservancy, Stamping Fee, and Pound Funds, all of which are subordinate to Local Fund. The first of these, the District Conservancy Fund, comprises the receipts from Ferry Rents and Tolls, Road Fund, Cart tax, Avenue Clippings, Rent of Reeds, Grass Tax, &c. The receipts and the expenditure on account of this Fund are shown in Statement No. 1 accompanying, and the particulars of the expenditure are entered in Statement No. 2.

	Rs.
The balance at the end of 1861-62 as shown in the Return for that year	2,11,284
Do. at the beginning of 1862-63 as shown in the present Return	2,00,984
Total ..	10,300

3. It will be seen from the former of the above Returns, that the balance brought forward at the beginning of 1862-63 differs from that shown by the accounts of 1861-62 as remaining at its close, by Rupees 10,300, which is accounted for as follows.

4. In Ganjam a sum of Rupees 1,000 was shown in the accounts of 1861-62 as the surplus collections of Cattle Fine Fund, but it was reported subsequently that the amount had been re-transferred to the credit of the Pound Fund for the erection of Pounds in villages where none existed. In Vizagapatam a balance of only 31 Rupees was brought forward and none in Cuddapah, while at the close of 1861-62 there remained in those Districts Rupees 231 and 73 Rupees respectively. In Vizagapatam a sum of Rupees 300, shown in the Return for 1861-62 as Ferry rent collections included Rupees 200, already brought to account in previous years, while in Cuddapah Rupees 73 appertaining to the Cattle Fine Fund was erroneously exhibited in the accounts of 1860-61 as a receipt under the District Conservancy head. The exclusion from the present Return of these sums, as also of Rupees 9,027, the balance of the North Canara Fund transferred to Bombay, has reduced the balance from Rupees 2,11,284 shown in the Return of 1861-62 to Rupees 2,00,984 now brought forward.

5. The receipts during the year amounted to Rupees 3,83,113, which with the previous year's balance, raised the total fund available to Rupees 5,84,097; from which the expenditure of the year, Rupees 3,30,165, being deducted, there remained at its close a balance of Rupees 2,53,932.

6. The following Abstract exhibits the several items of receipts in comparison with 1861-62 :—

ITEMS.	1861-1862.	1862-1863.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry Rents and Tolls	68,820	76,057	7,237	.....
2. Road Fund	1,02,140	1,33,065	30,925	.....
3. Surplus Cattle Pound Fund	24,558	64,710	40,152	.....
4. Grass Rent	3,376	31,060	27,684	.....
5. Avenue Clippings	6,736	25,113	18,377	.....
6. Sale of isolated trees	.....	7,225	7,225	.....
7. Rent of reeds	301	624	323	.....
8. Interest on Pagoda Funds invested in Government Loans	.....	9,809	9,809	.....
9. Cart tax	5,550	521	.....	5,029
10. Recoveries of advances and sale of materials	8,078	10,040	1,962	.....
11. Sundry Items	2,046	14,732	12,686	.....
12. Amount borrowed from General Funds.	10,274	10,157	.....	117
Total...	2,31,879	3,83,113	1,56,380	5,146
		Net ...	1,51,234	

7. From the above Abstract it will be seen that there was an increase in all the items of receipt except in that of Cart Tax, which existed only in the two Districts of Madura and Coimbatore. In the latter District the tax was abolished with the Moturpha of which it formed an item, and this accounts for the large decrease of Rupees 5,029 in that item. In the former District it is not properly a Cart Tax, but a fee for the use of certain enclosed bandy halting places, and will in future be included in Miscellaneous items.

8. The increase is chiefly in the items noted in the margin. The increase in the Road Fund receipts occurs chiefly in the Godavery, North and South Arcot Districts. In the first it was a new source of income, and in the other two Districts the increase is the result of the improved state of the Road Fund demand. In 1861-62 a transfer of surplus collections from the Pound Fund to the District Conservancy was made in only eight Districts, while in the year under notice such transfer was made in all the Districts except the four noted in the margin, and hence the large increase in the receipts from the second item.

	Rs.
Road Fund	30,025
Surplus Collections of Pound Fund..	40,152
Grass Rent	27,684
Avenue Clippings	18,377

Ganjam. Vizagapatam. Kistna. South Canara.

9. The greatest portion of the increase in the item of Grass rent occurs in the Godavery District, where under the Orders of Government, dated 22nd November 1862, No. 2,468, a sum of Rupees 24,538, collected in previous years on account of the grass rent on the embankments of the Godavery channels, has been transferred to this Fund from Land Extra Revenue. Of the increase in the receipts from avenue clippings the sum of Rupees 11,720 is the accumulated proceeds of the avenue trees in Tanjore, which was brought to account during the year under review. In Tinnevelly and Coimbatore also a large increase is found, owing in the former to the large sales of avenue trees blown down and of avenue clippings, and in the latter to the sale of avenue trees on a deserted line of road between Errode and Caroor.

10. In the item of Ferry Rents and Tolls also there was an increase of Rupees 7,237, which is due partly to there having been no collection under this head in Tanjore and Nellore in the previous year, and partly to the increased revenue in Madura, where the sum collected on this account in 1861-62 appertained to only five months from November 1861, when the toll bar on the Andiputty pass was completed, while the collections exhibited in the present return are for the whole year.

11. When reviewing the Board's General Report on Local Funds for 1861-62, the Government remarked that the Ferry rents of Tanjore fell far short of the Collector's expectations, and requested a full explanation of this deficiency. The Collector reports that his Estimate was framed with reference to certain traffic returns prepared in 1855 under the orders of Mr. Forbes, the then Collector, who from these accounts calculated that the proceeds of a toll levied at the lowest rate of a single Pie on all description of traffic crossing the ferries in the District would be twelve times as much as the cost of maintaining them, but Mr. Cadell finds that these traffic returns are not to be relied on. He also states that the novelty of the farming system was another reason for the large difference between the estimate and the actual result.

Government Order, dated 27th May 1863, No. 908, paragraph 2.

12. It will be seen that in the present return two new items are entered, viz., sale of trees and interest on Pagoda Funds invested in Government loans. The first item was newly brought to credit of the Local Fund in reference to paragraph 2 of the Government Order dated 23rd September 1862, No. 2,067. It appears to the Board that both this item and that of avenue clippings would more properly be credited to the head of "Jungle, &c., Conservancy Fund." The amount collected on account of the second item was Rupees 9,809, consisting of Rupees 1,190 in Madras, which was as usual brought to account, and Rupees 8,619, being the accumulated

interest on the surplus Pagoda funds in Salem, transferred to this Fund as directed by Government in their Order dated 27th February 1863, No. 424.

13. A large increase will be observed in the "Sundry Items," which is accounted for by certain items having been under special orders credited to this head during the year under review. In the Kistna District a sum of Rupees 1,541, being the balance of forfeited arrears of interest which accrued on late Kutb-ud-Dowlah's pension, and were assigned by Government for local improvements, has been by Order* of the Board transferred to this head of account. In Cuddapah and Kurnool a sum of Rupees 7,514 was credited by the Collectors to this Fund instead of to "Jungles, &c., Conservancy." As the amount so credited had been already spent on roads, the Board did not insist on its being re-placed. The addition of these items has caused the large increase under Sundry Items, the particulars of which are entered in Statement No. 1.

* Board's Proceedings dated 24th March 1863, No. 1,744.

14. The particulars of the works executed in each District are given in the accompanying Statement No. 2. The total expenditure during the year was Rupees 3,30,165, from which the cost of establishment, the amount refunded to the general revenues on account of loans received in 1861-62 to meet the excess expenditure in certain Districts, and the advances for materials not yet adjusted, being deducted, the net amount actually spent on works will be Rupees 3,04,665. The following Abstract in which the Districts are arranged with reference to the amount of expenditure in each shows the available funds, and the amount expended in each District during the year :—

Districts.	Receipts of 1862-63, including the balance at the beginning of the year.	Borrowed from General Funds.	Total.	On works.	Expenditure.			Remainder.
					Establishment.	Refunds and advances made for materials not yet finally adjusted.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kistna.....	46,355	10,157	56,512	51,438	168	3,786	55,392	1,120
South Arcot..	72,827	...	72,827	43,934	5,697	3,169	52,800	20,027
Malabar.....	1,04,906	...	1,04,906	51,269	673	...	51,942	52,964
North Arcot..	37,006	...	37,006	31,377	...	...	31,377	5,629
Salem.....	34,650	...	34,650	14,003	736	3,543	18,282	16,368
Godavery.....	51,017	...	51,017	17,248	...	...	17,248	33,769
Madras.....	36,000	...	36,000	15,336	...	...	15,336	20,664
Madura.....	27,128	...	27,128	10,813	830	1,818	13,461	13,667
Nellore.....	39,204	...	39,204	10,581	268	1,016	11,865	27,339
Tanjore.....	31,440	...	16,438	11,304	...	...	11,304	20,136
Kurnool.....	16,438	...	14,310	11,007	...	...	11,007	5,431
Bellary.....	14,310	...	10,793	9,939	747	...	10,686	3,624
Trichinopoly.	10,793	...	8,995	8,365	...	...	8,365	2,428
Coimbatore...	8,995	...	21,214	4,023	...	2,762	6,785	2,210
South Canara.	21,214	...	17,434	5,902	...	50	5,952	15,262
Tinnevelly....	17,434	...	3,450	4,805	...	...	4,805	12,629
Cuddapah.....	3,450	...	218	3,321	...	...	3,321	129
Vizagapatam.	218	...	525	...	...	237	237	11
Ganjam.....	525	...		...	...	...	...	525
Total...	5,73,940	10,157	5,84,097	3,04,665	9,119	16,381	3,30,165	2,53,932

	Rs.		Rs.
Kistna.....	55,392	Malabar.....	51,942
South Arcot.....	52,800	North Arcot.....	31,377

15. The largest expenditure was in the Districts noted in the margin.

Embanking road from Ponnur to Sundole, road between Guntoor and Nizampatam, road leading to Chandole, &c. Gravelling the road from Inkollu to Chinna Ganjam, and completing two bridges over it.

16. In the Kistna District extensive repairs were made on the roads noted in the margin, which are important lines, as nearly all the traffic to the Coast from the upper Ta'looks passes along them. The result of the attention paid to these roads is that carts are now

common in villages where a few years ago hardly one existed. A sum of Rupees 1,300 was spent on the District road from Dachopully to Tennenkode to facilitate the transport of Cotton from the Palnad to Guntoor. It must be observed here that in this District the expenditure exceeded the available fund by Rupees 10,157, the excess being met from Imperial Funds. This proceeding was most irregular, and the Board regret that it should have again occurred in spite of their repeated instructions to the contrary. The attention of the Collector has again been drawn to the subject.

17. In South Arcot the expenditure, exclusive of Establishment, &c, charges, was Rupees 43,934. This sum is composed of Rupees 16,958 spent on new roads, Rupees 2,562 on new masonry works, and Rupees 24,414 laid out for maintaining, repairing, and improving about forty-seven roads and branch roads. The expenditure has been chiefly on the roads branching from Verdachellum, Tindevanum, Trivanellore, and Trinomalay. From Trikalore a good road has been made to Trinomalay in one direction, and to Cuddalore in the other, while another road has been commenced from Trinomalay towards Poloor in North Arcot. These roads afford the means of easy communication through the centre of the District from Cuddalore, through the important towns of Punrootty, Trikalore, and Trinomalay. In this District a regularly organized maintenance Establishment existed, at a considerable annual cost as shown above. The whole of this was broken up by the Superintending Engineer on the re-organization of the Public Works Department under a misconception of the bearing of the Orders of Government. It is believed that measures have been taken to re-place what is indispensably necessary for so extensive a system of District roads.

18. In Malabar the amount shown as spent "On works," viz., Rupees 51,269, includes Rupees 1,328 paid to the French Government, being a moiety of the rent of the Mahé Ferry Farm, which being deducted, there remains Rupees 49,941 actual expenditure on works. Of this sum Rupees 34,304 was laid out on roads, 13,629 Rupees on bridges, Rupees 1,082 on Canals, and 926 Rupees on petty miscellaneous work. The roads noted in the margin have been newly constructed. The road first named, which is stated to have been formerly an imperfect handy track, is now a good cart road and the completion of this, coupled with the bridge at Annakoyem built in the previous year, will greatly tend to develope cart traffic in the vicinity.

	Rs.
Road from Annakoyem to Angudipuram ...	5,738
Do. from Kutapuramba to Mattavur ...	4,747
Do. from Malapuram to Pampenangudi ...	3,917

19. With the exception of about 6,600 Rupees, the whole of the available sum in North Arcot was expended during the year, but the Acting Collector reported, in regard to the roads constructed and repaired, that though they were stated to be in good order in the Progress Report received from the District Engineer, he found some of them which he had an opportunity of inspecting in his Jummabundy tour, in a very miserable condition and positively unsafe. He also complained that many of the works were executed without Estimates, and that Local Funds were spent on works which ought to have been provided for from other funds and from the 1 per cent. Income Tax grant.

20. His complaint that he was not consulted when the Local Fund Budget was prepared, was brought to the notice of Government in the Board's letter dated 31st July 1863, and orders were issued from the Public Works Department, directing the Superintending Engineer to prepare future Budgets in communication with the Collector. It further appeared from the Acting Collector's report that the accounts kept by the Engineer Department of expenditure from these funds were in a very unsatisfactory state, the District Conservancy and Jungle Conservancy Funds and Income Tax grants being blended together, and discrepancies being found in the amounts credited in the Engineer's accounts as received from the Collector. These have been pointed out to the Superintending Engineer of the Division, and he has been requested to instruct the Executive Officers of the District to adjust the accounts in communication with the Collector.

	Rs.		Rs.
Salem	18,282	Tanjore.....	11,304
Godavery...	17,248	Kurnool	11,007
Madras.....	15,356	Bellary	10,686
Madura ...	13,431	Trichinopoly...	8,365
Nellore ...	11,865		

21. The next largest expenditure was in the nine Districts noted in the margin, but in the first six Districts the expenditure was not in proportion to the available funds. Improvement in this respect is anticipated in the current year, but it must be borne in mind that a large proportion of each year's income becomes available only at its close by transfer from other heads, and that it is thus necessary to reserve means for the early part of each year, out of the previous year's income. When the Local Fund Budget of the Godavery District was prepared for 1862-63, the transfer to this head of the Grass rent from Land Extra Revenue, which swelled the income, was not anticipated; but subsequently, with reference to this large accession to the fund, a revised Budget of works to be executed during the current year was prepared, and approved by Government in their Order dated 6th October 1863, No. 2,901, Public Works Department.

22. In Nellore the available sum was Rupees 39,204, while the expenditure amounted to only Rupees 10,581, or little more than one-fourth. The Collector observes that in his District the work to be done is not of an ordinary character. This explanation is not satisfactory, and the Board pointed out to the Collector that the fact of the work being difficult is no sufficient reason for doing nothing, but rather should be an incentive to exertion, and they suggested to him that if the Officers of the Department Public Works are unable to take up the works, he might himself undertake to get them executed by village contract. In a subsequent letter, the Collector states that the inadequate expenditure from the Fund was in some degree owing to the reduction in the Establishment of Department Public Works, and to misapprehension on the part of the Range Officers as to their power to entertain temporary Maistries, &c. The Board trust that this has since been remedied. In Tanjore a large portion of the income for the year was derived from the accumulated surplus proceeds of avenue trees hitherto kept distinct from the Local Fund, but for the first time brought to the credit of this head in October 1862. As this receipt was not anticipated when the Budget was drawn up, provision was not made for larger expenditure.

	Rs.
Coimbatore	6,785
South Canara	5,952
Tinnevelly	4,805

23. In the three Districts noted in the margin, the expenditure was small. In the latter two Districts it was disproportionate to the available fund. In South Canara the means of execution do not seem to have been ready to hand in consequence of some misunderstanding between the Revenue and Public Works Department. In Tinnevelly the continued heavy rains up to the end of the year prevented the execution of works originally contemplated. The Collector of Vizagapatam, who enters the entire expenditure of Rupees 237 as "Refund of Income Tax," has been requested to explain the nature of the refund.

24. *Pound Funds.*—The transactions of this Fund are embodied in the following Abstract, but it is to be observed that these figures differ in several cases from those in the Statement compiled by the Accountant General, and recorded in the Government Order dated 21st October 1863, No. 1,670, Judicial Department. It is much to be regretted that notwithstanding the repeated

orders, due agreement is not preserved between the two returns, though the transactions are very simple. The Collectors concerned will be called upon to explain the differences.

	Balance at the beginning of the year.	Actual income.	Recoveries of advances.	Total including the balance.	Charges. For Establishments and Pounds, &c.	Charges. Amount of unadjusted charges.	Charges. Amount transferred to the District Conservancy Fund.	Charges. Total.	Balance.	Amount proposed to be transferred in 1863-64 out of the balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	1,235	1,266	...	2,501	576	...	...	576	1,925	...
Vizagapatam.	...	1,357	120	1,477	605	139	...	744	733	...
Godavery ...	7,995	9,955	111	18,061	535	8	7,995	8,538	9,523	9,523
Kistna ...	6,091	16,657	72	22,820	826	4,300	...	5,126	17,693	17,693
Nellore... ...	10,020	9,087	...	19,107	3,554	...	6,320	9,874	9,233	5,500
Cuddapah ...	3,275	3,429	...	6,704	1,062	...	1,787	2,819	3,855	3,000
Bellary... ...	1,580	6,277	...	7,857	534	...	6,080	6,614	1,243	...
Kurnool ...	4,332	6,047	556	10,935	60	493	9,395	9,948	987	...
Madras... ...	2,085	3,697	...	5,782	2,575	...	2,000	4,575	1,207	1,000
North Arcot.	3,165	5,235	299	8,699	3,782	283	2,000	6,065	2,634	2,000
South Arcot.	4,187	6,075	...	10,262	941	...	4,000	4,941	5,321	5,321
Tanjore ...	4,201	11,952	...	16,153	3,859	...	4,201	8,060	8,093	8,093
Trichinopoly .	5,183	3,608	...	8,791	1,743	...	2,683	4,426	4,365	2,865
Madura ...	6,509	9,302	...	15,811	993	10	5,309	6,312	9,499	8,299
Tinnevelly ...	8,296	10,294	488	19,078	10,318	240	3,000	13,558	5,520	1,000
Coimbatore ...	5,560	5,315	...	10,875	786	221	3,000	4,007	6,868	4,000
Salem	3,940	5,627	...	9,567	2,088	..	2,940	5,028	4,539	3,539
South Canara.	...	431	...	431	343	...	...	343	88	...
Malabar... ...	2,375	2,581	...	4,956	...	897	4,000	4,897	59	...
Total...	80,029	1,18,192	1,646	1,99,867	35,180	6,591	64,710	1,06,481	93,386	71,833

25. It will be seen that the balances brought forward in the Ganjam, Kistna, North Arcot, Tanjore, and Tinnevelly Districts differ from those shown in column 8 of the Abstract appended to paragraph 8 of the Report for 1861-62, which is accounted for thus.

26. In 1861-62 a sum of Rupees 1,000 in Ganjam was transferred to the District Conservancy Fund, but for reasons stated in paragraph 4 of this Report, was subsequently re-transferred to credit of the Pound Fund and this amount together with Rupees 235, which remained in hand for repairs of Pounds, but erroneously included by the Collector with the expenditure shown for 1861-62, makes Rupees 1,235, the balance now brought forward. In Tanjore it will be observed that Rupees 4,201 are brought forward instead of 22,124, the difference being caused chiefly by the several sums transferred to the District Conservancy Fund in previous years, not having been written off the accounts of the Pound Fund in each year. The differences in the other Districts are small, and are caused by the charges of the previous year not having been correctly entered in the returns of that year.

27. Out of the total sum of Rupees 68,053, proposed in the Abstract appended to paragraph 8 of the last year's Report to be transferred from the "Pound Fund" to the "District Conservancy Fund," only Rupees 64,710 have actually been transferred. In Bellary, Kurnool, and Malabar, the transfers which ought to have appeared in the accounts of 1863-64, had already been made in those of 1862-63, while in Tanjore the sum of Rupees 4,201 was transferred to the District Conservancy Fund in lieu of the sum originally stated by the Collector, viz., Rupees 22,124 for causes already stated.

28. The total receipts of the year amounting to Rupees 1,18,192 show an increase as compared with those of the previous year of Rupees 16,544, which results from an increase in all the

Districts except Madras and Tanjore. These receipts with the balance at the beginning of the year Rupees 80,029, and Rupees 1,646, being recoveries of advances, &c., amounted to Rupees 1,99,867, from which Rupees 35,180, the actual expenditure on account of Establishment and of repairs and construction of Pounds, and Rupees 6,591, the amount advanced for repairs, &c., of Pounds being deducted, there remained Rupees 1,58,096, of which Rupees 64,710 were transferred to the District Conservancy Fund in the accounts of 1862-63, while Rupees 71,833 will be transferred in those of 1863-64, a sum of Rupees 21,553 having been retained for repairs, &c., of Pounds in the current year.

29. *Jungle, &c., Conservancy Fund*—In 1861-62 there was an income under this head in only a few Districts, but in the year under report collections were made in all except the Godavery, Salem, South Canara, and Malabar Districts. In the first mentioned District the rules were not introduced during the past year, but appear to have been brought into action at the commencement of the current Fusly, while the entire jungles in the other three Districts are under the control and charge of the Forest Conservancy Department. In the Abstract given in the Board's Report for 1861-62 on account of this Fund, a balance of Rupees 6,030 was shown for Kurnool, but the sum having been credited to the District Conservancy Fund, and spent on Public Works as already stated in paragraph 13, it has not been brought forward in the marginal Abstract. There is also a slight difference in the balance brought forward for North Arcot. The accounts of 1861-62 were not complete, and the balance now shown is correct.

Districts.	Balance at the beginning of the year.	Collections.	Total including the balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	1,302	826	2,128	292	1,836
Vizagapatam ..	7	57	64	18	46
Kistna ..	3,277	3,842	7,119	543	6,576
Nellore ..	1,827	411	2,238	19	2,219
Cuddapah ..	2,508	3,487	5,995	..	5,995
Bellary ..	2,080	1,987	4,076	1,722	2,354
Kurnool ..	..	900	900	250	650
Madras ..	..	157	157	...	157
North Arcot ..	14,910	1,0447	25,357	9,187	16,170
South Arcot ..	2,606	1,559	4,165	...	4,165
Tanjore ..	580	1,729	2,309	276	2,033
Trichinopoly ..	2,100	188	2,288	...	2,288
Madura ..	133	396	529	13	516
Tinnevelly ..	1,022	1,049	2,071	..	2,071
Coimbatore ..	...	570	570	97	482
Total ..	32,361	27,614	59,975	12,417	47,558

30. It will be seen that the available funds inclusive of the balance at the beginning of the year amounted to Rupees 59,975, and the expenditure to Rupees 12,417, leaving a balance at its close of Rupees 47,558. Of the total expenditure the sums of Rupees 7,475 in North Arcot and Rupees 1,650 in Bellary were spent in forming nurseries, plantations, &c., the rest having been spent on account of Establishment and commission to Village Officers. The Board regret to find that in the remaining Districts the funds have not been employed in effecting the improvements contemplated by them, but they expect to be able to report more satisfactory results in this respect for the current year 1863-64.

31. *Stamping Fee Fund.*—In only nine Districts as will be seen from the margin was the system of stamping Weights and Measures in operation during the year under report. The experiment of employing an Establishment in the Madras District for the purpose having been found decidedly successful, the Government sanctioned its continuance on a permanent footing by means of two small itinerating establishments, and desired the extension of the system to other Districts, the experiment being first tried in the large towns. The Collectors were addressed on the subject, and requested to state what means they have of ensuring the stamping

Districts.	Balance at the beginning of the year.	Collections.	Total including the balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam..	.....	32	32	.....	32
Kistna ...	.....	103	103	103	.....
Bellary ...	13	286	299	207	92
Madras ...	240	3,405	3,654	2,282	1,372
North Arcot ..	.....	2,963	2,963	1,934	1,029
South Arcot ..	.....	379	379	28	351
Tanjore ...	280	1,146	1,426	537	889
Madura ...	1,048	341	1,389	70	1,319
Tinnevelly ...	58	290	348	136	212
Total...	1,648	8,945	10,593	5,297	5,296

stamping Weights and Measures in the several Districts generally is separately under the consideration of the Board, and they will in due course report the result thereof to Government.

13. The Government request that the Board will have the Budgets of the current year carefully revised in accordance with the new Rules, so as to ensure the vigorous execution of work. From various causes the report now under consideration is very unsatisfactory, and it is very evident that the Board's close supervision from month to month is essentially necessary. It must be as disheartening to the people as it is unsatisfactory to Government to see funds lying idle in the Treasury which might by the exercise of a little foresight and energy be expended to the greatest advantage.

14. The instructions conveyed in the Order of Government dated 4th March 1864, No. 392, will remove many of the difficulties which have hitherto been experienced in the administration of these funds, and the Government desire that the Board will impress upon the Collectors the responsibility they will incur, if they neglect this highly important part of their duty.

(True Extract.)

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

To the Board of Revenue.
,, the Public Works Department.

Exd. S. T. Augustin.

No. 1.—Abstract Statement of Receipts and Disbursement on account of the District Conservancy Fund in the Districts under the Madras Presidency for the year 1862-63.

DISTRICTS	Balance of last year brought forward.	RECEIPTS. Ferry Rents and Tolls.	Road Fund.	Surplus Collection of Cattle Pound Fund.	Grass Rent.	Avenue Clippings.	Sale of Trees.	Rent of Reeds.	Interest from Pagoda Funds invested in Government Loans.	Cart Tax.	Sale of materials already charged in the Accounts and Recoveries.	Sundry Items as particularized in the column of Remarks.	Borrowed from General Funds.	Total.	Total including the balance.	Deduct expenditure.	Balance.	REMARKS.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs.	Rs.	Rupees.	Rs.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.		
1. Ganjam	382	118	...	...	23	...	2	...	...	...	...	...	...	143	525	...	525	Kistna.—Amount transferred to Local Fund being the balance of forfeited arrears of interest accrued on late Kutb-ud-Dowlah's pension	Rs. A. P. 1,540 11 7
2. Vizagapatam	31	180	...	...	...	37	...	...	...	...	...	...	...	217	248	237	11		
3. Godavery	11,745	178	6,200	7,995	24,538	361	...	...	...	...	...	...	...	39,272	51,017	17,248	33,769	Coddapah.—Jungle Conservancy Fund	1,123 8 8
4. Kistna	39,232	478	451	...	613	16	...	...	...	...	4,024	1,541	10,157	17,280	56,512	55,392	1,120	Bellary.—Amount received by subscriptions for Municipal purposes	65 7 0
5. Nellore	20,731	1,975	9,979	6,320	...	...	...	...	...	...	199	...	...	18,473	39,204	11,865	27,339	Kurnool.—Jungle Conservancy Fund	6,030 0 0
6. Cuddapah	...	...	...	1,787	...	...	539	...	...	...	...	1,124	...	3,450	3,450	3,321	129	Madras.—Manure rent 107 1 7	
7. Bellary	198	7,956	...	6,080	...	...	...	...	...	...	11	65	...	14,112	14,310	10,686	3,624	Sale proceeds of Charcoal and of destroyed Guns... 18 12 6	
8. Kurnool	943	20	...	9,395	...	...	...	...	...	...	50	6,030	...	15,495	16,438	11,007	5,431		185 14 1
9. Madras	26,115	10	1,868	2,000	4,192	21	48	...	1,190	...	370	186	...	9,885	36,000	15,336	20,664	South Arcot.—Manure rent, ...	158 4 0
10. North Arcot	4,040	...	30,966	2,000	...	...	...	...	...	...	...	...	...	32,966	37,006	31,377	5,629	Tanjore.—Sale proceeds of Anicut plantation	1,133 6 6
11. South Arcot	...	992	66,941	4,000	...	268	...	...	...	...	468	158	...	72,827	72,827	52,800	20,027	Trichinopoly.—Sale proceeds of certain leaves spontaneously grown..	75 14 0
12. Tanjore	12,006	2,398	...	4,201	...	11,702	...	...	...	...	...	1,133	...	19,434	31,440	11,304	20,136	Madura.—Amount borrowed from Town Fund	500 0 0
13. Trichinopoly	6,202	...	...	2,683	1,265	150	...	168	...	...	249	76	...	4,591	10,793	8,365	2,428	Tinnevelly.—Sale proceeds of the stones of the demolished Fort wall...	2,735 0 4
14. Madura	11,488	3,177	...	5,309	57	1,417	781	...	...	486	3,913	500	...	15,640	27,128	13,461	13,667	Coimbatore.—Manure rent.....	396 10 11
15. Tinnevelly	3,191	...	...	3,000	...	5,218	3,290	...	...	...	...	2,735	...	14,243	17,434	4,805	12,629	Salem.—Manure rent..... 66 0 0 Value of Convicts' labor employed, 527 0 0 Fines levied on contracts..... 34 11 10	627 11 10
16. Coimbatore	2,454	1,009	...	3,000	...	2,085	...	...	...	35	15	397	...	6,541	8,995	6,785	2,210	South Canara.—Amount transferred by the Public Works Department of North Canara on account of the transfer of the Kundapur Taluk to this District....	159 4 1
17. Salem	...	1,370	16,660	2,940	...	909	2,565	456	8,619	...	503	628	...	34,650	34,650	18,282	16,368		
18. South Canara	12,655	7,790	...	...	372	...	...	...	...	...	238	159	...	8,559	21,214	5,952	15,262		
19. Malabar	49,571	48,406	...	4,000	...	2,929	...	...	...	...	...	...	...	55,335	1,04,906	51,942	52,964	Total...	14,731 13 0
Total...	2,00,984	76,057	1,33,065	64,710	31,060	25,113	7,225	624	9,809	521	10,040	14,732	10,157	3,83,113	5,84,097	3,30,165	2,53,932		

ENCLOSURE No. 2.

STATEMENT *showing the particulars of expenditure from the District Conservancy Fund in the Districts under the Madras Presidency for the year* 1862-63.

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Vizagapatam.	Amount refunded to the one per cent. Income tax fund...				237	4	10
Godavery.	Extending road from Drakasharam to Jugannadhagiri...	5,133	1	1			
	Constructing road from Gannaverum to Ambajepett...	2,202	3	5			
	Do do from Kottapett to Gantay	2,324	10	11			
	Do District road from Siddantum to martair *via* Penaganda...	4,000	0	0			
	Do do from Paruvale to Tanuku *via* Duva to Prattipad on Ellore canal...	2,500	0	0			
	Paid to the members of the municipality of Jagannadhapuram for the improvement of the square at that place	104	6	2			
	Expenses incurred for using a Steamer in Godavery (*vide* Government Order dated 18th October 1862, No. 2,485)	805	15	3			
	Works below 100 Rupees...	178	0	8			
					17,248	5	6
Kistnah.	Constructing a road from Inkole to Connacoodroo, and building two bridges on the same... ...	8,272	3	6			
	Do an embanked road from Itera Polimera channel to Appikatla flood bank...	360	5	0			
	Embanking a road from Ponnur to Tshandol... ...	2,229	14	6			
	Road from Konkipad to head of Gudivada branch.	529	15	9			
	Road from Juggiahpetta joining to Hyderabad high road	667	5	6			
	Bridge across side channel Nizampatam canal on the road from Jagarlamudi to Tenali... ...	781	12	3			
	Constructing 15 temporary palmyra bridges across the Pullera channels, and filling up breaches in the road between Puttagunta and Bantumilly ...	413	11	8			
	Raising an embankment, &c., constructing a bridge of three bays across Munjular swamp... ...	189	12	7			
	Improving the road from Viranki lock up to Tadanky	1,027	8	0			
	Do the drainage of the Sultanagarum swamp.	303	2	10			
	Road from Gudivada to Kankipad and Masulipatam to join Hyderabad road...	560	14	10			
	Gravelling portion of Guntoor and Nizampatam roads from Vellatur to Ponnur...	4,506	8	3			
	Constructing a bridge across Aremanda channel...	9,586	0	6			
	Do tunnels and raising road between Gudivada and Aurugolam...	1,166	7	7			
	Do Bridge and road tunnels and road between Gudivada and Bantumilly...	3,821	2	4			
	Constructing a bridge across Pramarru road... ...	7,134	15	10			
	Do an accommodation bridge across under supply channel near Garikipadu... ...	678	13	1			
	Constructing tunnels on the Guntoor and Nizampatam road...	403	0	0			
	Road from Ganapaveram jungle and Muttadi Revu.	419	0	0			
		179	14	9			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Kistnah.—(*Continued.*)	Constructing four masonry culverts on the Bapetla road...	131	15	6			
	District road leading to Chabrole, &c... ...	1,000	0	0			
	Road and tunnels in the Town of Guntoor... ...	400	0	0			
	Road leading to Palnad...	537	2	10			
	Repairing Vinjarumpadu tank...	143	14	7			
	District road from Dachipalli to Tummurukotta ...	1,300	0	8			
	Do from Vinnukonda to Karempudi... ...	499	15	11			
	Ferry boat at Pondugal...	185	11	3			
	Repairing road and filling up breaches in Gudivada Taluk..	165	6	8			
	Strengthening Chinnapur and Petta canal banks ..	186	4	10			
	Making approaches to Nidumol lock and improving the road from that work near to Hyderabad road.	135	13	3			
	Clearing silt in Chinnapur canal...	204	7	11			
	Repairing road leading from Petta gate to the sea gate in the Fort of Masulipatam...	382	7	11			
	Improving the drainage in the cantonment of Masulipatam	406	1	6			
	Repairing the road in the cantonment of Masulipatam...	1,199	10	2			
	Do Town roads in Masulipatam... ...	165	3	8			
	Do Bazora road...	405	3	10			
	Works below 100 Rupees...	756	7	6			
		51,438	8	9			
	Cost of Establishment	168	0	0			
	Advances made for materials not finally adjusted.	3,786	1	6			
					55,392	10	3
Nellore.	Metalling the road from Ullur to Razapolam	5,811	8	5			
	Repairing the do. from Nellore to Gungapatnam ...	876	15	4			
	Do. do. from Kota to Dugarazapatnam... ...	1,594	13	2			
	Gravelling and repairing the road from Ullur to Kowragunta.	312	1	1			
	Do do do from Razapolam to Ullur... ...	1,659	9	3			
	Maintaining the Tettu and Ramapatam roads... ...	249	12	3			
	Works below 100 Rupees...	46	6	0			
		10,581	1	6			
	Pay of a Gumastah and Peons employed for levying the toll on the Pennair Anicut at Nellore	267	11	2			
	Advances made for materials not finally adjusted.	1,016	0	0			
					11,864	12	8
Cuddapah.	Improving the cusbah in the Royachote Fort ditch.	499	2	9			
	Repairing the road from Royachote to Kadiri... ..	2,267	13	4			
	Tunnels on Guvalchervu ghat	500	0	0			
	Works below 100 Rupees...	53	12	0			
					3,320	12	1
Bellary.	Repairing the road from Hospett to Camalapur ...	378	5	3			
	Do from Camalapur to Kamply ...	452	9	5			
	Do from Kamply to Darojee. ...	362	14	2			
	Do from Kudatary to Darojee ...	476	8	6			
	Do from Anantapur to Tadpatri ...	2,708	3	0			
	Do from Humpasagur to Savainhally...	441	10	4			
	Do from do to Huvinahudgali...	472	15	3			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Bellary.—(*Continued.*)	Repairing the road from Kudlighi to Rampur... ...	250	0	0			
	Do from Darojee to Camlapur ...	360	12	2			
	Do from Bellary to Serigumpah ...	2,123	6	11			
	Do from Hospet to Kudlighi... ...	223	9	4			
	Repairing the Nagalapur ghat road...	443	12	8			
	Do the Hospet ghat road...	475	12	6			
	Do the Bellary ghat road...	409	11	0			
	Amount spent in extirpating prickly-pear... ...	219	0	0			
	Works below 100 Rupees...	139	12	10			
		2,938	15	4			
	Cost of Establishment...	747	3	9			
					10,686	3	1
Kurnool.	Road from Cadicamadugu to Nandikotkur... ...	4,648	5	8			
	Do from Banagunapully to Papulli... ...	4,206	2	9			
	Bridge over Sudanagoo...	977	5	3			
	Do over Mooroovagoo	475	6	7			
	Improving the streets in the town of Kurnool... ...	200	0	0			
	Amount disbursed out of the discretionary allowance; but erroneously entered in these accounts, which will be rectified in the accounts of 1863-64.	500	0	0			
					11,007	4	3
Madras.	Earthwork, masonry, and gravelling road from Trivellore to Nagalapuram in Suttivadu Taluk ...	8,958	12	0			
	Constructing road from Chunambet to Allatoor ...	1,898	7	4			
	Do do from Wallajabad to Soonkavar Choultry ...	1,598	9	3			
	Nursery...	1,473	14	5			
	Compensation for loss sustained by the grass renters of the esplanades...	1,342	11	10			
	Works below 100 Rupees...	63	13	6			
					15,336	4	4
North Arcot.	Road from Chittoor to Guriattum...	514	8	11			
	Do from do to Pennair...	3,141	12	3			
	Do from do Airal...	381	10	9			
	Do from Cannamungalum to Peloor... ...	890	8	4			
	Do from Chetput to Peloor...	352	2	9			
	Do from do to Wandewash...	391	7	6			
	Do from do to Arnee	2,931	7	3			
	Do from Chittoor to Ponney...	331	13	1			
	Do from do to Cotturlapully... ...	640	13	3			
	Do from Palmanair to Punganur...	1,391	12	3			
	Do from Arcot to Trivettore...	657	1	1			
	Do from do to Arnee...	176	2	6			
	Palar causeway...	840	12	9			
	Repairing the road from Wallajanugger to Sholinghur...	1,001	13	6			
	Do do from Palmanair to Polleconda,	2,664	3	6			
	Do do from Thellur to Wandewash...	659	10	8			
	Do do from Banaveram to Paruncoonjee...	420	0	0			
	Do do from Arnee to Cabasapak... ...	575	14	3			
	Do do from Chittoor to Conathum ...	170	3	3			
	Do do from Vencatagherry Cotta to do,	1,077	13	1			
	Do do from Palmanair to Punganoor,	793	6	5			
	Do do from Ponny to Chittoor... ...	499	15	0			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
North Arcot.—(*Continued.*)	Repairing the road from Trivellummill station to Trunk road No. 10...	468	7	1			
	Do do from Cotturlapully to Polleput,	559	15	11			
	Do do from Thamulcherroo to Godungherry...	319	15	3			
	Do do from Ammur to Ponny... ...	1,900	0	0			
	Do do from Caveripauk to Banaveram,	899	15	9			
	Do do from Ammur to Neelacundaroyanpet...	480	0	0			
	Do do from Pamy to Sholinghur... ...	1,599	15	10			
	Do do from Ranipet to Vydelinga Moodelly's choultry... ...	360	0	0			
	Do do from Palar Anicut to Trivattoor...	922	9	1			
	Do do from Arcot to Arapak... ...	229	5	0			
	Do do from Pallicondah to Cunniembody	473	3	7			
	Do do from Conjeveram to Wandewash...	308	7	6			
	Do do from Palmanair to Vencatagherry Cottah... ...	670	0	2			
	Do do from Wallajapet to Anicut... ...	500	0	0			
	Do do from Ranipet to Arcot... ...	250	0	0			
	Sholinghur road...	118	2	6			
	Southern channel head Sluice at Arcot road... ...	294	7	1			
	Repairing the road from Arcot to Arnee... ...	308	13	10			
	Works below 100 Rupees...	258	11	6			
					31,377	2	5
South Arcot.	Road from Paravalur to Tittagudi in the Verdachellum Taluk...	2,000	0	0			
	Do from Ellavanasoor to Assanoor on Trunk road No. 8...	1,689	14	0			
	Do from Viranam tank bank to Puttoor... ...	2,212	10	11			
	Do from Rajendrasalagan Womampuliar road to Vyloor...	1,900	0	0			
	Do from Aulur to Pennatur in the Tirunamalai Taluk...	1,500	0	0			
	Do from Tirunamalay to Palur...	2,000	15	3			
	Do from Vilappuram to Ginjee	1,044	3	5			
	Do from Cooleus choultry to the Teagavelly salt pans...	776	8	2			
	Metalling the road from Puttumbakum to the Punrutty road...	1,057	13	6			
	Do do from Tukanambakum to Mandagaput ...	843	2	11			
	Road from Trickalore to Tirunamalai... ...	1,589	0	4			
	Constructing a boat for the Teagavelly ferry... ..	343	5	4			
	Constructing a bridge on the road from Teruvanellur to Ulundurpet...	850	0	0			
	Widening under sluices across Kielapa Rodekurplus channel...	350	2	5			
	Tunnels on the Virdachellum high road... ...	273	3	6			
	Completing the platform bridge across the canal near Fort Saint David...	200	0	0			
	Tunnels on the road from Trippapulur to Terunandepuram...	419	15	8			
	A tunnel on the Chidambarum road... ...	120	0	0			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
South Arcot.—(Continued.)	Tunnels on the road from Tindivanum to Kelianoor...	315	8	6			
	Repairing the road from Virdachellum to Ulundurpet...	2,000	0	0			
	Do do from do to Vellar...	800	0	0			
	Do do from Chidambarum to Bownagherry...	500	0	0			
	Do do from do to Killay...	500	0	0			
	Do do from do to Natauraja puram...	500	0	0			
	Do do from Maunargoody to Chidambarum	800	0	0			
	Do do from do to Cardamungalum...	500	0	0			
	Do do from do to Omampultur...	200	0	0			
	Do do from the Vellar Anicut to the Veeranam tank...	100	0	0			
	Do do from Ginjee to Chaitput ..	1,500	0	0			
	Do do from Tindevanum to Kelianur...	1,000	0	0			
	Do do from do to Vellemade ..	1,000	0	0			
	Do do from Trinomalay to Trikalore...	1,200	0	0			
	Do do from Trikalore to Chittingam...	339	2	0			
	Do do from Trevennellore to Arasoor...	670	9	8			
	Do do from do to Ulundurpet...	439	9	1			
	Do do from do to Chittingam...	485	11	10			
	Do do from do to Poomar	499	15	11			
	Do do leading to the Teagavelly salt pans...	199	15	10			
	Do do from Trunk road No. 9 to the village of Ambapurum ..	175	0	0			
	Road from Aringonum to Palaur...	265	3	4			
	Repairing the road from Chidambaram to Kudikadoo salt pans...	279	12	9			
	Repairing the Killay road...	386	14	7			
	Repairing the road from Tripapulur to Trivandipuram...	149	9	8			
	Do do from Guddelum bridge to Amount Capee ..	149	15	3			
	Do do from Tripapulur to the Ponar by Onamaly	150	0	0			
	Do do from Villapuram to Pondicherry...	899	14	6			
	Do do from Tukanampakum to Mundagapet	350	0	0			
	Do do from Puttumpaukum to Chittarasur...	150	0	0			
	Do do from Nellicooppum to Aringanum...	101	4	5			
	Do do from 10th mile stone Virdachellum to Kandianalur...	499	15	10			
	Do do from Trunk road No. 9 to Madurapaukam.	395	10	0			
	Do do from Puttumbaukum 107th mile stone to Trunk road No. 9...	199	8	6			
	Metalling the Custom house road to the Jail...	249	8	3			
	Repairing the road from Trikalore to Veeraperumanellore...	2,987	9	10			
	Do do from Teagur to Manalurpet ..	692	6	2			
	Do do from Virdachellum to Shatiatope...	2,300	0	0			
	Works below 100 Rupees...	979	14	1			
		43,933	11	5			
	Amount borrowed from Imperial Funds in 1861-62 refunded this year in part...	3,056	1	5			
	Cost of Establishment...	5,696	9	10			
	Advances made for materials required for Anicut across the Guddelum river...	113	13	11			
					52,800	4	7

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

Districts	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Tanjore.	Metalling the road leading along the glacis of the ditch from the east to the south gate of the Tanjore Fort...	396	7	2			
	Do. the road leading from junction road No. 1 with the old Mannargudi road to its junction with the road from the Residency to the east gate of Tanjore Fort...	1,277	6	10			
	Road from the Mission street at Tanjore to the Vinnar bridge...	1,593	7	3			
	Constructing tunnels on the cross road No. 6 from Tanjore to Combaconum..	2,161	5	3			
	Raising and levelling with earth the road branching road No. 1 and leading through Puttur to Velippaloyum...	271	2	0			
	Metalling road leading from the Sea Custom House at Negapatam to Nagore ...	3,641	9	10			
	Levelling and repairing the road from Mayaveram to Tranquebar...	448	2	6			
	Constructing a tunnel on the road from Mayaveram to Caveryputnum...	130	0	0			
	Constructing an Anicut in the river Uppanar...	277	0	3			
	Do an under-tunnel to an irrigating channel ..	167	14	4			
	Hire paid to coolies employed for planting and watering trees along the avenues of the roads..	201	12	4			
	Repairing ferry boats and erecting temporary sheds over them for sheltering them from the sun and purchasing basket boats...	530	7	4			
	Works below 100 Rupees...	207	7	5			
					11,304	2	6
Trichinopoly.	Re-metalling road from Cudamurty bridge to Worlore.	1,455	5	0			
	Repairing a bridge on the road from Arealore to Lalgudi...	1,089	3	4			
	Constructing a bridge on the road from new to old Coimbatore road...	1,080	0	0			
	Removing a portion of the old fortification in the Fort opposite the Tahsildars Cutcherry...	206	15	6			
	Repairing the eastern wall of the Peerunghycolum tank in the fort of Trichinopoly...	312	1	9			
	To fill up the ditches in the compound of the Huzur Cutcherry...	150	0	0			
	Repairing the road passing through Vanaputray street in the fort of Trichinopoly...	120	1	2			
	Metalling the road from the shop near Teppacolum to the junction of Tanjore road...	299	4	10			
	Repairing and gravelling the road from opposite the main guard gate through Kamachee Amen Covil outside the fort to the Trunk road...	659	1	3			
	Maintaining nurseries in the 1st, 2nd, and 3rd Ranges.	946	13	9			
	Constructing three culverts on the road from Madana Cavery to Oodiarpollem...	620	14	9			
	Works below 100 Rupees...	525	3	2			
					8,365	0	6
Madura.	Improving the Paulghat road *via* Sholavandam to Mailakal ..	1,452	15	11			
	Raising with earth and gravelling the road from Cochaday topo to Chickanooaney...	403	7	1			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Madura.—(Continued.)	Cutting side trenches and levelling the road on Punyan pass...	172	12	4			
	Earth raising and constructing tunnels on the road from Kodemungalum to Mailakal... ...	888	12	0			
	Gravelling the road from Madura to Arupucottah...	266	12	9			
	Cutting side trenches on the road under Thovariman channel	259	3	10			
	Gravelling the Dindigul town roads...	345	7	10			
	Closing breaches on the road leading to Kodakanal from road No. 18...	243	8	0			
	Widening the road do...	350	0	0			
	Repairing the road from Madura to Ramnad... ...	1,714	10	8			
	Do the hill road at Kodakanal...	600	0	0			
	Forming a lake at Kodakanal...	1,747	5	6			
	Do nurseries...	935	7	10			
	Purchasing tools...	179	14	7			
	Road between Pereyakolum and Bathulgoonta ...	800	0	0			
	Works below 100 Rupees...	472	4	7			
		10,812	10	11			
	Cost of establishment of Bandy Pettas... ...	218	2	0			
	Do of do of Andiputty pass... ...	358	13	4			
	Do of printing receipts to do... ...	246	15	1			
	Pay of a Gumastah in Oosalumputty Sub-Magistrate's office...	6	13	2			
	Price of land taken for road No. 15 in limits of Cochaday...	28	15	9			
		11,672	6	3			
	Advances made by the Executive Officers for materials not finally adjusted... ...	1,789	1	7			
Tinnevelly.	Widening the bridge across the Hariharanady river...	161	11	10	13,461	7	10
	Constructing bazars and cart stand at Petta in the Tinnevelly Taluk...	1,591	1	10			
	Demolishing portion of the Fort wall at Palamcotta Fort...	2,529	10	0			
	Repairing Oodappencolum tank in Streevilliputtoor.	237	0	0			
	Works below 100 Rupees...	285	0	7			
Coimbatore.	Constructing a new chuttrum at Hassanoor... ...	489	2	1	4,804	8	3
	Repairing cross road from Avanasey to Pulladum...	683	11	6			
	Do from Avanasey to Cheyoor... ...	122	4	0			
	Do road from Railway station to the foot of Coonoor ghat...	766	15	7			
	Repairing Chuttrum at Caroomathamputty... ...	162	2	3			
	Travellers' bungalow and native chuttrum at Nulloor.	195	8	4			
	Repairing Chuttrum at Bhowany... ...	146	4	0			
	Do do at Chengapoddy... ...	200	0	0			
	Do Moosaferkhanas in Bhowany Taluk... ...	250	0	0			
	Works below 100 Rupees...	1,006	9	6			
		4,022	9	3			
	Amount borrowed from the Imperial Funds in 1861-62 refunded in this year... ...	2,674	13	11			
	Advances made for materials not finally adjusted...	87	3	10			
					6,784	11	0

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Salem.	Constructing a timber bridge on the road from Usur to Denkencottah... ...	234	8	1			
	Road from Railway station at Sooramungalum to Husthamputty... ...	717	1	1			
	Road from Womalur to Mechairy... ...	135	10	5			
	Do from Namcul to Tatiengarpet... ...	311	10	6			
	Constructing two tunnels across the Paramuty and Comarapoliem channel... ...	224	13	11			
	Repairing the road from Usur to Denkencottah ...	407	9	2			
	Do do from do to Thully... ...	276	9	0			
	Do do from do to Bagalur... ...	193	9	0			
	Do do from Denkencotta to Thullay ...	234	13	8			
	Do do from Muddigarai to Attipully..	371	2	6			
	Do do from do to Kelamungalum...	520	7	3			
	Do do from Kristnaghiri to Royacotta.	272	6	0			
	Do do from do to Darampury...	513	1	2			
	Do do from do to Shamulputty.	348	0	3			
	Do do from Tripatur to Alungayem ...	274	6	0			
	Do do from do to Singarpet ...	481	5	4			
	Do do from do to Utengiri ...	189	2	0			
	Do do from Salem to Cuddalore ...	436	0	0			
	Do do from do to Coimbatore ...	524	6	4			
	Do do from Womalur to Mechery ...	183	12	11			
	Do do from Darampuri to Pennagara ...	431	9	10			
	Do do from Admuncotta to Mullapuram	302	11	6			
	Do do from Wootengerai to Shamulputty... ...	228	7	0			
	Do do from Haroor to Morapur ...	357	12	0			
	Do do from Utengeri to Salem *via* Munjavade pass... ...	628	7	5			
	Do do from Salem to the foot of the Shevoroy Hills... ...	284	10	8			
	Do do from Namkul to Paramutty ..	283	0	6			
	Do do from do to Maganur ...	442	13	0			
	Do do from Paramutty to Trichengode.	277	7	0			
	Do do from do to Veloor ...	147	7	3			
	Do do from Veloor to Jaderpoliem ...	407	9	7			
	Do do from do to Moganoor ...	474	0	3			
	Do do from Monganur to Valiaputti ...	282	4	6			
	Do do from Shenkaridroog to Yedapadi.	221	11	10			
	Do do from do to Razipoor...	348	11	0			
	Do do from do to Pullipoliem.	166	15	0			
	Do do from do to Trichengode.	336	2	11			
	Do do from Razipoor to Ahtur ...	836	5	3			
	Works below 100 Rupees... ...	644	7	3			
		14,003	0	4			
	Cost of Establishment... ...	736	6	9			
	Amount borrowed from Imperial Funds in 1861-62 refunded this year... ...	3,542	15	10			
					18,282	6	11
South Canara.	Road from Moodbedry to Buntwal... ...	1,499	12	0			
	Do from do to Mulky.. ...	2,116	11	11			
	Repairs to coast roads... ...	1,339	9	11			
	Refitting and repairs of Ferry boats... ...	252	2	8			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
South Canara.—(Continued.)	Works below 100 Rupees... ...	713	14	6			
		5,902	3	0			
	Advance made for materials not finally adjusted. ...	50	3	6			
					5,952	6	6
Malabar.	Constructing road from Malipuram to Tanur... ...	3,916	10	2			
	Do road from Palghat to Wanieupara on Cochin frontier... ...	538	14	3			
	Do road from Angadipuram to Cherpulcheri.	1,828	12	3			
	Do road from Annakoyem to Angadipuram.	5,738	1	8			
	Do road from Tellicherry to Muttanur. ...	4,747	0	0			
	Do Truss bridge across the Tuta river. ...	2,202	8	11			
	Repairing the road from Palghat big bazaar to Kulputti...	1,457	12	0			
	Do do from Cuppum bazaar to do. ...	1,605	15	0			
	Do do from the east of the Palghat big bazaar to Cuppum... ...	548	14	0			
	Do do between Kulputti and Palghat Railway station... ...	1,454	13	0			
	Do do from 17th mile on the coast road to Kernalur... ...	1,035	0	0			
	Do do from Nadapuram bazaar to the road at Badagara... ...	1,363	2	11			
	Do do from Kutipuram to Nadapuram...	120	0	3			
	Re-building 12 Culverts and repairing the road from Tellicherry to Angerkandy... ...	789	7	1			
	Repairing the road from the limit of Cannanore Cantonment to Baliapatam... ...	303	7	10			
	Do do from do to Kakad... ...	286	13	1			
	Do do from Calicut to Beypore ...	999	14	10			
	Do do from Cannanore to Iyeccode ...	414	2	1			
	Repairing and improving the road from Cutaparamba to the foot of Periaghat	2,000	0	0			
	Do do the road from Tellicherry to Manantoddi...	1,000	0	0			
	Repairing the Railway feeder from Palghat big bazaar to Kulputti... ...	215	10	0			
	Do do from Cuppum bazaar to do ...	554	8	0			
	Do the Wandoor road... ...	281	2	9			
	Do the roads, bridges and drains in Palghat Taluk...	500	0	0			
	Do do do do in Walavanad ...	391	6	0			
	Road from Mahe bridge to the Custom House ...	300	0	0			
	Repairing and gravelling the coast road at the fishing village near Tellicherry... ...	400	0	0			
	Do the road from Tellicherry to Badgara ...	275	4	4			
	Do the road from Badagara to Ellatur ...	408	0	0			
	Making two bandies for the jail at Pudiangudi ...	117	0	0			
	Repairing bridges on the canal from Cutai to Tanur.	405	15	6			
	Do do on the road from Malipuram to Cundotti... ...	302	0	0			
	Do the wooden bridges across the Chowghat canal... ...	234	14	1			
	Do masonry bridge over Olingara Thodu ...	122	0	0			
	Tarring the Mamli bridge... ...	144	6	0			

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

Districts.	Nature of the work performed.	Rs.	A.	P.	Rs.	A.	P.
Malabar—(Continued.)	Repairing a wooden bridge over the Theroomandi Thodu... ...	133	0	0			
	Do two wooden bridges on the road from Cherpulcheri to Puttambi... ...	155	8	0			
	Do three do on the do from Angadipuram to Thaurungudi... ...	332	0	0			
	Do the Thirupandi bridge on the road from Calicut to Palghat... ...	650	0	0			
	Do Puthur bridge on the road from Thirurangadi to Angadipuram... ...	112	0	0			
	Do five bridges on the road from Palghat to Cherpulcherry... ...	347	0	0			
	Do six do on do from do Wadakancheri ...	362	11	0			
	Do the Codalli bridge on do from Tellicherry to Cannanore... ...	229	0	0			
	Do the Durmapatam bridge from do to do ...	368	0	0			
	Do the Kudakadur bridge from do to do ...	368	1	9			
	Do a bridge at Cutlungadi... ...	370	0	0			
	Do Aracancheri bridge on the road from Pudiengadi to Paravanur... ...	338	14	0			
	Constructing a tunnel on the road from Puraparamba to Kiranalur... ...	192	10	0			
	Repairing the Erenjolli bridge on the road from Tellicherry to Muttanur... ...	296	14	0			
	Do the Shaikadu bridge on the road from do to Anjerkandi...	223	8	3			
	Re-constructing the Paloli Thod bridge on the road from Badagara to Calicut... ...	340	0	0			
	Repairing the Kutingal wooden bridge on the road from Ponani to Chowghat.. ...	423	0	0			
	Do the Iriti bridge from Cannanore to Mysore ...	723	6	4			
	Do the bridge at Mallipuram... ...	221	0	0			
	Do four bridges on the road from Tanur to Ponani... ...	102	6	10			
	Clearing side drains on that portion of the Mundur road between Manar and Angadipuram ...	231	0	0			
	Repairing a wooden bridge on the road from Badagara to Kutiadi... ...	250	0	0			
	Repairing two bridges on the road from Palghat to Mangara...	685	14	0			
	Do a bridge over Shangupara Thode... ...	174	0	0			
	Do the Kanavaram masonry bridge... ...	298	1	2			
	Do the bridge on the Conally canal... ...	160	14	11			
	Do do on the canal from Cutai to Tanur...	600	0	0			
	Masonry bridge over Thavathanthode on the road from Kalpati to Palghat Railway station...	231	11	2			
	Re-building Pereatoodoo bridge... ...	184	7	0			
	Repairing the present canal between Chetwye and Chowghat...	527	3	4			
	Do a drain on the Conally canal... ...	102	15	6			
	Renewing rafts and maintaining ferries in Wynad...	851	0	0			
	Repairing Terunavoy sluice and Bridge	124	0	0			

F

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

Districts.	Nature of the work performed.					
			Rs.	A.	P.	Rs. A. P.
Malabar.—(Concluded.)	Works below 100 Rupees... ...		2,127	5	9	
			49,941	1	0	
	Pay and batta of two English writers (one in the Collector's and the other in the District Engineer's Office)		673	10	10	
	Moiety of Mahe ferry rent paid to the French Government...		1,327	8	0	
						51,942 3 10
		Grand Total...				3,30,165 9 4

Revenue Department

No. 1178.

Proceedings of the Madras Government

Under date the 7th ~~June~~ July 1864.

Read the following

letter from the Secretary to

the Board of Revenue.

Submitting Report on the operations of the Local Funds in the Districts of the Madras Presidency for the official year 1862/63.

(Received 24th February 1864 & No. 1187)

In this letter the Board of Revenue report on the operations of the Local Funds during the year 1862/63. The Government in para 12 of their order dated 29th May 1863, Nos 608 & 609 required the submission of this report by the 1st September last, but the Board

Covering Letter from the Secy. to the Board of Revenue, dated 15th Decr. 1863. Forwarding Report for 1862/63.

Rec. 5th Jan.

Local Funds for Malabar & Canara Official Year 1862/63.

Board state that the preparation of the District returns in the new forms prescribed by them has been the cause of the delay. This explanation is accepted but the date fixed in the rules must be strictly adhered to for the future.

2. The total amount available in the year 1862/3 was Rs. 5,84,097 inclusive of the previous year's balance. The receipts of the year itself amounted to Rs. 3,83,113 against Rs. 2,31,879 the collections of 1861/62. The difference of Rs. 151,234 was the result of an increase in all the component items of the Fund except "Cart tax" in which there was a decrease, owing to the discontinuance of the tax with the Motupha in Coimbatore and to the transfer of certain collections in Madura hitherto erroneously included in this item to the head of "Miscellaneous" items. The chief causes of the increase under the several heads are, as explained by the Board, in paras 7 to 10 of their report the introduction of the Road Fund into part of the Godavery District, the improvement of the source of Revenue in North and South Arcot Districts and the transfer to "Local Fund" in the year of the receipts of previous years

or

on account of the items noted in the margin.

The sum actually expended in 1862/63 out of the available amount of Rupees 584,097 was Rupees 330,165-

Deducting charges of establishment, Refunds and Advances, the sum actually expended on works was Rupees 304,665 or 52 per cent.

The similar proportion of expenditure in 1861/62 was 57, and this retrogression notwithstanding the repeated notice taken by the Government and the Board of the importance of fully utilizing these Local Funds

is

Pound Fund
Grass Rent
Avenue Clippings.

Establishment Rs. 9119
Advances " 16,381
Total " 25,500

to exceeding by one-twelfth the factory.

On the 1st April Local and Municipal Funds

Districts the expenditure

Municipal and Cantonment

Receipts Expenditure to the credit, at the

Salem 1,282 - 1,230 - 34 -
Coimbatore 10,906 - 5,269 - after Districts proper
Trichinopoly 32,650 - 14,603 -
Tanjore 37,077 - 17,048 - advances were not taken
Madras 30,000 - 15,336 -
Madura 27,128 - 10,813 - of the funds available) as
Salem 30,284 - 10,581 - the marginal statement
Tanjore 31,446 - 11,306 - of receipts and expenditure
Canara 21,214 - 5,902 -
Tinnevelly 17,131 - 4,805 - shows.

The Government are aware that a considerable portion of the funds are available only towards the

the close of the year, but
making due allowance
for this cause the Govern-
ment consider that more
work might have been
done during the year. It
is very important that
the Board should closely
watch the progress of
work during the year,
when alone their inter-
vention can be of practi-
cal use. The new
rules with the Govern-
ment hope, ensure the
systematic and steady
edibilation of the Local Funds,
but during the current
year

year it will be necessary
for the Board to supervise
the proceedings of the Local
Officers with additional
care, as the rules may
not yet be fully understood
or enforced.

The Government
attach very great impor-
tance to the efficient ad-
ministration of these
Funds and rely on the
Board to exercise a constant
to ensure their being subsidized
to the utmost. The Board
will strictly prohibit the
Diversion of the Local Funds
from using without sanction
imposed funds to meet
excess of expenditure on
Local Funds.

2 The

The Superintending
Engineer of the 4th Division
will be called upon through
the Public Works Dept. to
report on the statement of
the Acting Collector of Forts
Great Hall Hough "the
roads constructed and
repaired" were stated
to be in good repair
in the Progress Report
received from the District
Engineer, he found some
of them which he
had an opportunity
of inspecting" in a
very unsatisfactory con-
dition and practically
impassable"

The

The transactions
under "Found Funds" do not
require any particular re-
marks. The difference
between the Accountant
Generals and the Boards
returns noticed in para
24 of the report is not
creditable to the Account
Departments of the
Districts in which the
differences occur. The
Board it is observed have
already taken steps to
correct this evil.

The administration
of "Jungle Conservancy Funds"
evidently needs the Boards
supervision. The receipts
during the year were Rs
59,975 and the Expenditure
only 12,417. In fact nothing
seems to have been done
except

except in the Districts of Bellary and North. Accts. The Funds is of recent origin but on making allowance for this, such a result as that above shown is most unsatisfactory. The Board will draw the attention of the Collectors to the remark in para 9 of G.O. 27 May last. No. 908 on this subject, and impress on them the importance which Govt attach to the formation of plantations throughout the country.

The transactions on account of the three funds noted in the margin need no special notice. The proposal to extend the system of stamping weights and measures

Stamp Fee Fund.
Irrigation cess in Trichinopoly
Town Fund in Madura.

measures in the several Districts generally is separately under the consideration of the Board, and they will in due course report the results thereof to Govt.

The Govt request that the Board will have the Budgets of the current year carefully revised in accordance with the new rules, so as to ensure the rigorous execution of work. From various causes the reports now under consideration is very unsatisfactory, and it is very evident that the Boards close supervision from month to month is essentially necessary. It must be as disheartening to the people

people as it is unsatisfac-
tory to Govt to see funds
lying idle in the Treasury
which might by the
exercise of a little foresight
and energy be expended
to the greatest advantage.
The instructions conv=
veyed in the order of
Govt dated 4th March 64 No 392
will remove many of
the difficulties which
have hitherto been ex=
perienced in the ad=
ministration of these Funds
and the Govt desire that
the Board will impress
upon the Collectors the
responsibility they will
incur, if they neglect this
highly important part of
their duty.

Secretary
Calcutta

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21 — 1864

Rec. No. 436-437
23-9-62
" 277-278
22-11-62
" 403-404
27-2-63
" 55-56
10-4-63
" 307-308
27-5-63
" 1964
30-10-63
P.W.D. 117-118
6-10-63

Revenue 1861 Dept.
Rec. of Govt. for July.

No. 1/78.

Rec. of the Auditor Genl.

Dft. July 1861.

Rec. of the Public Works Dept.
for August 1862 & 1859
further C. No. 3392/64.

Receiving the
Report on Local Funds
submitted by the Board
of Revenue during the
official year 1862/63.

No. 121 & 122.

Rec. Revenue & Reg.