M.R.O. 14—18,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 481-482 Press ~~Mis.~~

72-73

Dated 7. 3. 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 7th March 1865.

No. 72. Read the following Proceedings of the Board of Revenue :—

Submitting with remarks reports of the Collectors on the operations of the Local Funds during 1863-64. } (Here enter 23rd November 1864, No. 7,620.)

No. 73. ORDER THEREON, 7th March 1865, No. 481.

Local Funds.

1. In these Proceedings the Board of Revenue report on the operations of the Local Funds during the year 1863-64.

2. DISTRICT ROAD FUND.—The total receipts under this head amounted to Rupees 4,04,701 against Rupees 3,83,113, the collections of 1862-63, the increase being Rupees 21,588. The only items in which there was any material falling off are those noted in the margin. The Board will submit the explanation called for in paragraph 7 of their Proceedings in regard to the first item. The Collector of South Arcot is much to blame for not furnishing an explanation of this large decrease in his report, and this omission might have been remedied by the Board during the period his report was in their Office. The decrease under the second item is nominal, being due chiefly to the circumstance that the accumulated collections of several previous years in the Godavery District were brought to account in 1862-63.

Road Cess	Rupees 13,943.
Grass Rent	,, 14,467.

3. The collections from Ferry rents and tolls, two of the chief items included in the "District Road Fund," amounted to Rupees 1,07,332, shewing an increase of Rupees 31,275 over the similar receipts in 1862-63.

4. Another important source from which the "Road Fund" is drawn is the "Pound Fund." The gross receipts from the latter amounted to Rupees 1,37,119 against Rupees 1,18,192 in 1862-63. The total receipts, inclusive of the previous year's balance, were 2,36,832, deducting from this sum Rupees 46,414 for charges incurred on account of the Pounds themselves, the balance available for the District Road Fund was Rupees 1,90,418. Of this sum Rupees 90,630 has been credited to that Fund in 1863-64, and the remainder will be credited in the current year.

5. The other component items of the District Road Fund need no special notice.

6. The total amount available under the general head of District Road Fund for expenditure in 1863-64 amounted to Rupees 6,65,673, inclusive of Rupees 2,60,972 the balance of the previous year. The total expenditure out of that sum amounted to Rupees 4,30,909, and the balance left was Rupees 2,34,764.

7. Of the total expenditure the sum of Rupees 1,01,651 was spent on account of Ferries and Tolls, Public Works Establishments, refunds and miscellaneous charges.

8. The Government do not agree with the Board in considering that the formation of avenues is not a legitimate charge on the "District Road Fund." The proceeds of avenue cuttings should continue to be credited to that Fund, and the charges connected with the planting and watering avenues should be defrayed from it.

9. The actual expenditure on District roads and communications amounted to Rupees 3,29,258, or less than 58½ per cent. of the available balance, which though much better on the whole than the result of 1862-63 (52 per cent.) is not satisfactory, notwithstanding the circumstance that a considerable portion of the receipts become available at a late period of the year.

	Expenditure.
Godavery	.. 44 per cent.
Tanjore	.. 89 ,,
Madura	.. 46 ,,
South Canara	.. 42 ,,
Tinnevelly	.. 84 ,,
Vizagapatam	.. 34 ,,

10. The expenditure in the Districts noted in the margin bear an unduly low proportion to the available amount. The Government attach very great importance to the utilization of the Road Fund, and this object will be ensured by the new rules. Further remark on the subject is therefore unnecessary on this occasion.

11. The question raised in paragraph 35 of the Board's Proceedings, as to whether the Local Funds should not receive credit for the sums spent in the Kistna District for the benefit of the salt trade, will receive consideration when the separate communication promised by the Collector is submitted.

12. The Board have properly disallowed the application of the Collector of Salem to pay to the Accountants of his Office 35 Rupees a month from the Local Fund for preparing the accounts connected with that Fund, and they will be desired to dispose of the similar proposal of the Collector of South Arcot in the same manner.

13. JUNGLE CONSERVANCY FUND.—The collections on account of this Fund amounted to Rupees 33,468. The balance of the previous year was Rupees 45,428, and the total sum available for expenditure was Rupees 78,896. The expenditure amounted to only Rupees 18,169. The recent origin of the Fund accounts in some measure for this. The instructions issued by the Board and the operation of the rules now in force will lead to more satisfactory results in the current year.

14. From the absence of any charges for collection in some Districts, the Government apprehend that in such cases, *net* receipts only are shewn. This practice is irregular, and opposed to the new rules, and must therefore be at once discontinued wherever it exists. The Acting Collector of Ganjam is wrong in supposing that receipts from bamboos, &c., in forests under the Conservancy Department belong to the Jungle Fund. All receipts in such tracts are "Imperial" Revenue.

15. STAMPING FEE FUND.—The collections under this head amounted to Rupees 11,179. With the balance of Rupees 5,296 of the previous year the total amount available was Rupees 16,475. The charges for the establishment amounted to Rupees 5,772.

Irrigation Cess in Trichinopoly. Town Fund, Madura.

16. The funds noted in the margin need no special notice.

17. Paragraph 54 of the Board's Proceedings will be considered in the Judicial Department.

(True Extract.)

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

To the Board of Revenue.
" the Public Works Department.
" the Accountant General.
" the Judicial Department.
" the Government of India, with letter.

Exd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
7th March 1865.

No. 482.

No. 74.

From

J. D. SIM, Esq.,
Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India, Financial Department.

SIR,

Local Funds.

I am directed by His Excellency the Governor in Council to transmit to you herewith a copy of the Annual Report of the Board of Revenue on the Local Funds of this Presidency for 1863-64, together with the Order of this Government, dated 7th instant, reviewing the same.

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

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

Exd. S. T. Augustin.

No. 7,620.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd November 1864.

Read again the following letters :—

From	Ganjam,	dated	7th June	1864,	No. 115.
,,	Vizagapatam,	,,	9th ,,	,, ,,	332.
,,	Godavery District,	,,	21st ,,	,, ,,	150.
,,	Kistna District,	,,	20th July	,, ,,	144.
,,	Nellore,	,,	17th June	,, ,,	181.
,,	Cuddapah,	,,	15th ,,	,, ,,	81.
,,	,,	,,	28th July	,, ,,	106.
,,	Bellary,	,,	18th June	,, ,,	94.
,,	Kurnool,	,,	7th ,,	,, ,,	93.
,,	Madras,	,,	1st July	,, ,,	291.
,,	,,	,,	27th Sept.	,, ,,	443.
,,	North Arcot,	,,	25th July	,, ,,	157.
,,	,,	,,	19th Aug.	,, ,,	196.
,,	,,	,,	11th ,,	,, ,,	186.
,,	South Arcot,	,,	9th July	,, ,,	116.
,,	Tanjore,	,,	25th ,,	,, ,,	250.
,,	Trichinopoly	,,	8th June	,, ,,	111.
,,	Madura,	,,	30th ,,	,, ,,	168.
,,	Tinnevelly,	,,	5th July	,, ,,	256.
,,	Coimbatore	,,	23rd ,,	,, ,,	157.
,,	Salem,	,,	16th ,,	,, ,,	130.
,,	South Canara	,,	28th June	,, ,,	103.
,,	Malabar,	,,	15th July	,, ,,	166A.

1. Ordered that a file of the above reports be submitted for the information of Government, with the following remarks on the operations of the Local Funds noted in the margin, in the several Districts of the Madras Presidency during the Official year 1863-64. As it has been decided by the Government of India that the receipts and disbursements for stamping weights and measures shall be treated as Imperial revenue, the Stamping Fee Fund will not appear in future reports. The Bungalow fund, which has been recently established under the orders of the Supreme Government, will have to be reported on in future.

District Road Fund.
Pound Fund.
Jungle Conservancy Fund.
Stamping Fee Fund.
Irrigation Cess in Trichinopoly.
Town Fund in Madura.

District Road Fund.

2. Appended are two Statements showing the particulars of Receipts and Disbursements on account of the District Road Fund. The balance brought forward on account of this Fund in Statement No. 1 is Rupees 2,54,294, which exceeds the balance shown in the accounts of 1862-63 by Rupees 362. This increase occurs in the Kistna District, and is included in the cash remaining with the Executive Officers without any explanation. In his present Statement, the Collector has brought forward the balance as Rupees 1,482-1-1, while in that for 1862-63, he showed it as Rupees 1,119-1-5. It would seem that the difference must have been overcharged

in the accounts of expenditure for 1862-63; and if so, the amount should have been included in the Receipts of 1863-64 as an item of "recovery" from past expenditure. The Collector will be requested to report on the point.

3. The Collector of North Arcot states that the balance of the Road Cess in the Huzur Treasury, outstanding on the 30th April 1863, is in Statement No. 1 given at Rupees 2,654-13-8, while in the accounts rendered to the Accountant General, it is given at Rupees 18,419-10-9, and that the difference is owing to the actual collections made up to the end of 1862-63 for Fasli 1272 having been exhibited in the Treasury accounts of that year, and omitted from the Local Fund Statements under the orders of the Board, dated 27th October 1859, No. 4,385. It was in no way intended by the order quoted, that what was actually collected within one official year should not be shown in the Local Fund Statements of that year. In June 1859, the then Sub-Collector in charge having represented that it was impossible to forward his Report on Local Funds for 1858-59 until the Statement of Fasli 1268 was completed, the Board, in the order above quoted, pointed out that the Road Cess of Fasli 1268 being settled up to June 1859, its amount should be brought into the account of the Local Fund for 1859-60, as the last month of Fasli 1268 fell in the official year 1859-60, assuming that the whole amount would be shown in the Treasury accounts of June 1859; but it was not intended or directed that amounts collected and brought to credit in the Treasury account of 1862-63 should be entered in the Local Fund Statement of 1863-64. The Board have always adhered to the principle that the Treasury account should be the basis for all other accounts, and that in every respect there should be perfect agreement between the Returns sent to the Accountant General and to the Board of Revenue. It is to be regretted that this important point should have been lost sight of by the Collector's Account Department. The Acting Collector will be desired to instruct his Treasury Deputy to enter in future in the Statement sent to the Board all actual collections made and brought to account in each year, so that it may agree in every respect with the Treasury account, which is prepared from the Day book, showing the actual transactions of the several items.

4. The unadjusted items in 1862-63 being advances for materials amounted to Rupees 6,678, and this sum also has been brought forward in Statement No. 1 immediately after the balance, as the portion that had been adjusted out of it is included in the expenditure of 1863-64.

5. The District Road Fund may now be said to exist in every District of the Presidency, but in Ganjam, Vizagapatam, Cuddapah, Bellary, Kurnool, and Tinnevelly, the income is at present very small, being derived solely from the Ferry rents and surplus Pound Funds. The several items which are comprized under the District Road Fund will be noticed briefly.

6. The first item Ferry rents and tolls is in an improved state and will still further improve, as under the Orders of Government of India, dated 28th January 1864, the collection of tolls on Imperial roads will in future be dealt with as Local Revenue. The whole receipts amount to Rupees 1,07,332, showing an increase o Rupees 31,275 over those of 1862-63. The Collectors will be requested to show in future the Ferry rents and tolls on roads separately instead of blending these items together. In the Malabar, South Canara, Godavery, Kistna, Tanjore, Madura, and Coimbatore Districts, the revenue from Ferry rents and tolls has increased, though in Bellary the increase is very small. In Kurnool and Madras the revenue is insignificant. In Nellore, Cuddapah, North Arcot, Trichinopoly, and Tinnevelly, no such revenue exists. In the first of those Districts there was a receipt of Rupees 1,975 in 1862-63 on account of tolls. In the present report the Collector states that the receipts from the tolls in 1863-64 have been credited to Imperial revenue, though the construction of the toll house was charged to the District Road Fund, but he does not explain under what order this was done. The Board await the separate report promised on the subject.

	Rs
Ferry rents	92,328
Tolls on roads in Madura and Coimbatore	15,004
	1,07,332

7. The Road Cess exists in only seven Districts, in all of which there was an increase except in Nellore and South Arcot. In the latter there was a large falling off of Rupees 17,234, the reason for which is not apparent, and should have been explained by the Collector. He will be requested to supply the omission. In South and North Arcot the fund has been more thoroughly established than elsewhere.

8. The amount proposed to be transferred in 1863-64 from the surplus Pound Collections was Rupees 71,833, but the amount actually brought to account was Rupees 99,630. In Ganjam, Vizagapatam, and Kurnool, in which no transfer was proposed when submitting the accounts of 1862-63, certain sums were brought to account, and in the first two Districts this was done out of the collections of 1863-64. In the Kistna District the sum proposed for transfer was only Rupees 17,693, which was the balance on 30th April 1863, but the Collector has brought to the credit of the District Road Fund, a sum of Rupees 29,634, the difference being taken from the collections of 1863-64. This was done with the Board's permission to meet expenditure on several roads in the year under notice. In Salem a sum of Rupees 3,539 was proposed to be transferred in 1863-64, but the accounts of the Collector do not include any sum on this account. No reason is assigned for the omission, and the Collector should not have failed to effect the transfer after proposing it in his report for 1862-63. He will be requested to explain his omission. In the other Districts, the proposed amount has been properly brought to account. No sum should in future be transferred out of *current* collection without the previous sanction of the Board, as the contrary course is calculated to produce confusion.

Grass rent.
Rent and sale of reeds.
Rent and sale of manure.

9. These items exist in only a few Districts, and generally to but a small amount. In the Godavery District, however, there was collected the sum of Rupees 12,827 on account of grass rent. This shows a decrease as compared with 1862-63, but the amount brought to account in that year included the accumulated collections of previous years. In the Kistna, Madras, Trichinopoly, and Madura Districts, the revenue from this source fell off greatly. In South Canara nothing was credited on account of grass rent, though in 1862-63 there was a collection of Rupees 372. The Collector will be requested to account for this decrease. The other two items, Rent of Reeds and Manure, exist in only two or three Districts, and to a very small amount. These petty items might probably be developed in all Districts into a good source of revenue to the Road Fund. Under the orders of Government dated 10th July 1864, No. 1,279, Fishery rents will in future be added to the items of income to the fund. The Collectors of those Districts in which these rents do not now exist will be requested to turn their attention to the subject of introducing them.

10. The sale proceeds of Avenue Clippings and sale of decayed trees have hitherto been carried to the credit of the District Road Fund, but the Board in their Circular, dated 3rd August 1864, directed that they should in future be credited to the Village Jungle Conservancy and Planting Fund (where that fund exists) as properly belonging to it, and as the charges connected with the planting of avenues are debitable to the same head.

11. The only other items which go to form the Road Fund income are the sale proceeds of materials already charged in the accounts, recoveries of past expenditure, and some Miscellaneous items, the chief of which will be here described. In the Madras and Salem Districts, the surplus Pagoda Fund has been invested in Government Loans to the amount, in the former District, of Rupees 24,800, and in the latter of Rupees 43,000. The interest realized on these loans during 1863-64, has been brought to account. Some correspondence took place between the Board and the late Collectors of Madras, Messrs. Ellis and Banbury, regarding the employment of these surplus Pagoda Funds, and the Board in Proceedings dated 3rd June 1864, expressed their opinion that it is not advisable to retain this capital, in order to provide by its interest an additional petty item of income for the District Road Fund, but that the employment of the capital on a single useful work would be more immediately and permanently beneficial, and more consonant with the wishes of the community. They await Mr. Fane's opinion as to the best method of employing the fund.

12. In Cuddapah and Tanjore some surplus Pagoda Funds in deposit have been brought to account. In Tinnevelly a special item from the sale proceeds of the stones of the demolished Fort wall at Palamcottah is credited to the amount of Rupees 4,457-1-8, but from the Statement of expenditure it appears that a charge of Rupees 4,233-14-7 was incurred in executing the work, so that the net receipt was only Rupees 223-3-1.

13. In Tanjore a sum of Rupees 808 has been brought to account, being surplus proceeds of anicut plantations, and the receipt on this account in 1862-63 was Rupees 1,133. This appears however properly to belong to the Village Jungle Conservancy and Planting Fund, and the Collector will be requested to credit in future the entire amount of receipt to that fund, and to debit to it whatever charges may be incurred for Plantations, &c. In Madura there is an item of fees collected on Bandypettahs amounting to Rupees 1,523. The expenditure incurred for constructing those Pettahs, and for cost of establishment, was Rupees 2,271. In Salem the value of convict labor realized was Rupees 200, while in 1862-63 it amounted to Rupees 527. The Board presume that this is the value of work or the amount realized for work done by convicts under the charge of the Magistrate. It is matter for consideration whether a similar receipt cannot be obtained in other Districts. In Malabar there is a new item of fee on the Ponani groynes amounting to Rupees 1,150-13-5, and the Collector will be desired to explain the nature of the fees, and to state under what system they are collected.

14. The Collectors of Bellary and Malabar have properly credited to the Road Fund the contributions made by private individuals for particular works; but this course does not appear to have been followed in other Districts in which similar contributions were received. It appears from the Statements of Expenditure, &c., that in the Districts of Cuddapah, Tanjore, and Salem, contributions were received, but they were not brought to credit, only the net amount of charge on the works borne by the fund having been exhibited in the Statement of Expenditure. The whole contributions received are given in the margin as far as they can be gathered, and Collectors will be requested to exhibit the entire transactions on this account in their future accounts. The Collectors generally should endeavour to develope this system of private contributions in aid of Fund expenditure on particular works. It is quite in consonance with the feelings and customs of the people, and will tend to increase their interest in the fund, while it may materially increase its means of usefulness. The Collector of Tinnevelly states in paragraph 14 of his report, that a sum of Rupees 209-11-9 was realized from the rent of bazars, fees levied on cart stand, and sale of manure; but the sum has not been entered in the Statement No. 1, as it ought to have been. The amount should not be kept separate. It appears that after some expenditure, there remained a balance of Rupees 286-2-11 on 30th April 1864, and the Collector will be requested to include it in the accounts of the current year 1864-65, unless he can show good grounds of objection.

	Rs.
Godavery—Contribution for a road from the wharf to the Sea Custom House	39
Cuddapah—Do. for the repair of a road	206
Bellary—Do. for extirpating prickly-pear	204
Tanjore—Do. for constructing tunnels over the town drains	218
Do. do. for repairing the good water tank at Sheally	439
Salem—For sinking two wells in the town of Usur ...	364
Malabar—For repairing certain roads.	1,253

15. The Collector of Vizagapatam has unnecessarily swelled the Statement of Receipts and Charges by exhibiting the adjustments in his accounts of certain wrong entries made under the orders of the Accountant General. In 1862-63, a sum of Rupees 237-4-10 was transferred to the one per cent. Income-tax Fund from the District Road Fund, which ought not to have been done. To correct this error, all that was necessary was to re-transfer the sum to the District Road Fund, instead of crediting the full sum of Rupees 2,200, and debiting Rupees 1,962-11-2. The net amount alone has been credited in the Board's Statement No. 1. In the Madras District a sum of Rupees 878-3-4 was paid to the Engineer's Department in June 1863, which was refunded in the following month of July. This is entered in the Collector's Statement both under Receipts and Charges, but it has been altogether omitted from the Board's Statement as unnecessary.

16. In the Board's Statement No. 1 the adjustments above referred to have been omitted, and the following abstract shows the receipts from the several sources compared with 1862-63:—

Items.	1862-63.	1863-64.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ferry Rents and Tolls	76,057	1,07,332	31,275	...
2. Road Cess...	1,33,065	1,19,122	...	13,943
3. Surplus Collections of Pound Fund ...	64,710	90,630	25,920	...
4. Grass rent...	31,067	16,593	...	14,467
5. Rent and sale of Reeds	700	451	...	209
6. Rent and sale of Manure	788	798	10	...
7. Avenue Clippings	25,113	22,772	...	2,341
8. Sale of Trees	7,225	4,659	...	2,566
9. Sale of materials and recoveries	10,040	4,691	...	5,349
10. Cart Tax	521	...	...	521
11. Sundry Items:—				
Borrowed from General Fund in the Kistna District	10,157	22	...	10,135
Transfer from one per cent. Income-tax Fund in Vizagapatam...	...	237	237	...
Transfer from the Jungle Conservancy and Port Fund in the Kistna District...	...	384	384	...
Surplus Pagoda Funds in Cuddapah and Tanjore...	...	22,843	22,813	...
Contributions from private individuals in Bellary and Malabar	...	1,457	1,457	...
Interest from Pagoda Fund invested in Government loans in Madras and Salem.	9,809	3,436	...	6,373
Sale of stones from ruined Pagoda building, and fragments of destroyed gun in Madras Town	19	26	7	...
Surplus proceeds of Anicut plantation in Tanjore	1,133	808	..	325
Fees collected on Bandy Pettas in Madura	..	1,523	1,523	...
Transfer from Stamping Fee Fund in do.	...	1,000	1,000	...
Sale proceeds of the stones of the demolished Fort wall at Palamcottah in Tinnevelly	2,735	4,457	1,722	...
Rent of Topes in Coimbatore	...	108	108	...
Value of convict labor employed, and Fines levied on Contracts in Salem ...	562	200	...	362.
Fees on Ponani groynes in Malabar ...	...	1,152	1,152	...
Amount transferred, being the balance of forfeited arrears of interest accrued on late Kutbud Dowlah's pension in Kistna.	1,541	...	...	1,541
Transfer from Jungle Conservancy Fund in Cuddapah and Kurnool	7,154	...	...	7,154
Amount received by subscriptions for Municipal purposes in Bellary	65	...	...	65
Amount borrowed from Town Fund in Madura	500	...	...	500
Amount transferred by the Public Works Department of North Canara on account of the transfer of the Cundapur Taluk to South Canara...	159	...	...	159
	3,83,113	4,04,701	87,638	66,050
		Net...	21,588	

17. It will be seen from the above abstract that the income of the District Road Fund amounted to Rupees 4,04,701. The receipts in many cases are of a fluctuating nature, and the

variations need therefore no explanation, the chief items having been already noticed above. The above receipts being added to the balance including unadjusted items, the total available Road Funds amounted in the aggregate to Rupees 6,65,673.

18. It appears that in pursuance of the orders of Government in the Public Works Department, the Accountant General has already adjusted the following sums to the credit of Public Works remittance, by debiting the District Road Fund on account of Public Works superintendence, viz., 79,500 in the books of 1863-64, and 75,000 Rupees in those of 1864-65.

	Rupees.
Madras...	5,000
Madras, on account of Cuddapah	1,000
South Arcot	7,000
Tanjore	8,000
Madura...	3,000
C imbatore...	3,000
South Canara	3 000
Malabar	18,000
	48,000

The Accountant General's Notification in regard to the first item of the charge having reached the Collectors after the close of the official year 1863-64, some only of them have charged off the items noted in the margin in the accounts of 1863-64. The Collector of Tanjore has charged in excess of the allotment a sum of Rupees 1,000, which was properly transferable from the one per cent. Income-tax Fund. In the Board's Statement the correct sum of 7,000 Rupees has therefore been admitted. It will also be seen that an extra sum of 1,000 Rupees has been charged to Madras, which was properly debitable to the Cuddapah District, and this was done on the ground that no funds were available in Cuddapah, and was permitted in the order of Government, dated 6th July 1864, No. 1,953, on the recommendation of the Controller and Auditor of Public Works; but the Board consider that the arrangement is unfair to the Madras District, the Local Fund in which can ill afford to bear charges on account of other Districts.

19. The whole matter will, however, have to be re-adjusted with reference to the decision of the Supreme Government in their letter, dated 16th October 1864, (Government Order, dated 1st November 1864, No. 2,007,) reducing the charge on Local Funds for Department Public Works Establishment to ten per cent. commencing with 1863-64.

20. According to the above decision, the charge for Public Works superintendence will in future have to be made on Local Funds after ascertaining the actual expenditure of a year, and accordingly the amount payable from the fund in the current official year, on the actual expenditure of 1863-64, is only Rupees 32,734 as shown in the margin. The Board request that the Accountant General may be instructed to cancel the adjustment already made by him in his books of 1863-64 and 1864-65, and as soon as this is done, the several Collectors who have charged certain sums in their accounts of 1863-64 in reference to the Accountant General's Notification, will be desired to re-credit them to the Local Fund, and to charge the sums above specified in their accounts of the current official year. The Collectors have already been directed to submit supplemental estimates for work to be executed from the funds rendered available by the decision of the Government of India.

Districts.	Expenditure on actual Public Works.	Allotment to be made for the Superintendence of the Public Works Establishment.
	RS.	RS.
Ganjam	.....	.....
Vizagapatam...	1,095	109
Godavery...	26,346	2,635
Kistna	18,821	1,882
Nellore	28,499	2,850
Cuddapah...	4,581	458
Bellary	9,450	945
Kurnool...	7,635	764
Madras	13,867	1,387
North Arcot	23,489	2,349
South Arcot	47,288	4,729
Tanjore	18,946	1,895
Trichinopoly...	3,995	399
Madura...	12,238	1,224
Tinnevelly	7,421	742
Coimbatore	6,772	677
Salem	25,113	2,511
South Canara...	9,342	934
Malabar	62,439	6,244
Total...	3,27,337	32,734

21. The whole expenditure out of this fund in 1863-64 amounts to Rupees 4,30,909-13-6; but of this sum Rupees 1,01,650-12-2 was spent on account of Ferry and Tolls Charges; for planting avenue trees; for Public Works Establishment; and for Miscellaneous improvements, as particularized below. The amount proposed to be spent in the Budget of 1863-64 was Rupees 3,58,186, but it did not include the cost of Public Works Establishment to be transferred to general funds and various other items:—

Districts.	Charges on account of Ferry Rents and Tolls.	Planting avenue trees, &c.	Proportion debited on account of Public Works Establishment.	Sundry Items.	Total.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	... ...	... ...	... ...	200 0 0	200 0 0
2. Vizagapatam.	... ...	... ...	... ...	... ...	... ...
3. Godavery ...	637 1 7	2,177 2 7	... ...	1,629 10 5	4,443 14 7
4. Kistna ...	... ...	... ...	... ...	17,487 10 2	17,487 10 2
5. Nellore ...	353 10 11	... ...	... .	2,287 11 4	2,641 6 3
6. Cuddapah ...	... ...	... ...	... ...	... ...	... ...
7. Bellary ...	... ...	... ...	... ...	428 8 0	428 8 0
8. Kurnool ...	... ...	... ...	... ...	... ...	... ...
9. Madras ...	563 15 4	... ...	6,000 0 0	240 0 0	6,803 15 4
10. North Arcot	... ...	... ...	... ...	3,160 10 0	3,160 10 0
11. South Arcot	1,153 13 4	... .	7,000 0 0	300 0 0	8,453 13 4
12. Tanjore ...	57 5 0	1,825 13 7	7,000 0 0	... ...	8,883 2 7
13. Trichinopoly.	... ...	488 9 4	... ...	100 0 0	588 9 4
14. Madura ...	399 10 6	3,422 2 0	3,000 0 0	2,798 4 7	9,620 1 1
15. Tinnevelly...	... ...	... .	... ...	4,233 4 7	4,233 4 7
16. Coimbatore	1,618 4 1	289 5 0	3,000 0 0	2,740 1 8	7,647 10 9
17. Salem... ...	... ...	195 6 11	... ...	1,487 15 9	1,683 6 8
18. South Canara	1,472 14 11	... ...	3,000 0 0	483 2 8	4,956 1 7
19. Malabar ...	2,100 10 8	... ...	18,000 0 0	317 15 3	20,418 9 11
Total...	8,357 6 4	8,398 7 5	47,000 0 0	37,894 14 5	1,01,650 12 2

22. It will be seen that a sum of Rupees 8,398-7-5 was spent from the District Road Fund for the formation of avenues, planting trees, nurseries, and maintenance of topes and gardens, which charges will in future be borne by the Village Jungle Conservancy Fund. As the sale proceeds of trees and avenue clippings were however credited to the Road Fund in 1863-64, it does not appear necessary to insist on the transfer of the charges to the Jungle Conservancy Fund. The Collector of Tanjore has charged a sum of Rupees 254-2-10 on account of the pay of gardeners employed in the Shevagangah garden, and in Trichinopoly there is a charge of Rupees 199-12-0 on account of a Circar garden. The Collectors of these Districts will be requested to explain the nature of these charges.

23. The particulars of the sundry items entered in Column 5 of the abstract annexed to paragraph 21 are given separately in Statement No. 2 for each District. Of these the payments for municipal purposes as grant in aid of local contributions, and for local improvements, amount to Rupees 4,594-6-2 as shown in the margin. A sum of Rupees 428-8-0 was spent in Bellary and Trichinopoly for extirpating Prickly-pear. In the former District a contribution of Rupees 204 was received for this purpose, but nothing

	RS. A. P.
Ganjam	200 0 0
Godavery	1,008 5 0
Nellore	2,287 11 4
Bellary	100 0 0
North Arcot	255 0 10
Salem...	743 5 0
	4,594 6 2

	Rs.	A.	P.
1. Compound wall to the Burial ground at Georgepetta in Godavery	603	5	5
2. Clearing the compound of the Protestant Burial ground in Godavery	18	0	0
3. Compensation for loss sustained by the renter of esplanade in Madras	240	0	0
4. For building Old Town Dispensary at Cuddalore	300	0	0
5. Constructing Bandypettahs and the cost of their Establishment in Madura	2,271	3	8
6. Demolishing Fort wall in Tinnevelly	4,233	4	7
7. Repairing Chuttrums at several places in Coimbatore...	1,712	8	3
8. Constructing a market shed at Salem, as per Board's Proceedings, dated 23rd July and 11th November 18 3	744	10	9
9. Construction of a Chuttrum at Charwady in South Canara	297	14	5

appears to have been contributed in Trichinopoly, though one hundred Rupees were spent. Of the items noted in the margin, the first two were objected to both by the Collector and the Board, but Government, in their Order dated 3rd August 1864, No. 1,378, observed that it was not worth while now to make the refund. The charge for constructing Bandypettahs in Madura exceeded the yearly income from fees collected in them, but the charge included an adjustment of expenditure made in the previous year. The cost of demolishing the Fort wall at Palamcottah was covered by the sale proceeds of stones taken out of it. The construction of a market shed at Salem was authorized by the Board. The other items of expenditure are legitimate charges against the Local Fund, and did not require any special sanction under the rules hitherto in force. In future all proposed expenditure will be entered in the Budget, and no charge not passed in the Budget will be admitted except on special sanction.

21. The other items under Sundries consist of transfers, refunds, and loans which are given in the margin; the transfer made in the Kistna District appears to be irregular. In the Statement which accompanied the Collector's letter dated 8th September 1862, a sum of Rupees 6,989-11-5 was entered as expended on Public Works out of the Pound Fund. In paragraph 3 of their Proceedings, dated 7th October 1862, it was pointed out that the course was incorrect, and that the surplus available for Public Works should be originally transferred to the District Road Fund, from which fund the expenditure on Public Works should be incurred. In the Statements submitted by the Collector with his letter, dated 4th November 1862, the transfer was accordingly made, and therefore it is not clear why a sum of Rupees 5,940-11-5 is now debited to the District Road Fund for transfer to credit of the Pound Fund. On referring to the Statement No. 1, no separate credit appears under the head of Pound Fund. The Collector will be requested to explain the nature of the transfer, and until it is properly accounted for, the charge of Rupees 5,940-11-5 will not be considered as passed.

	Rs.	A.	P.
1. Kistna—Amount transferred from the District Road Fund to Pound Fund being the sum debited to the latter head and paid to Engineer Office in 1861-62	5,940	11	5
2. Kistna—Amount borrowed from Imperial Funds in 1862-63, refunded this year	11,546	14	9
3. North Arcot—Amount to be credited to this Fund by the Department Public Works... ...	2,905	9	2
4. Madura—Transferred to Town Fund as borrowed in the year 1862-63, for the lake work at Kodakanal	250	0	0
5. Madura—Transferred to Imperial Fund as per letter of the Sub-Engineer	274	12	11
6. Coimbatore—Amount transferred to the Imperial account of Public Works, as per letter from the Controller of Public Works Accounts	857	8	9
7. Coimbatore—Amount lent by the Executive Officers to Income-tax Fund account	170	0	8
8. Malabar—Amount adjusted on account of two cheques of the Groynes Fund debited to General Fund in 1861-62, now adjusted to the District Road Fund under the orders of the Accountant General...	317	15	3

25. The second item is the refund made to General Funds on account of a sum borrowed in 1862-63. In the table annexed to paragraph 14 of the Board's Report for that year, a sum of only Rupees 10,157 was entered as borrowed from General Funds, as then ascertained from the accounts received by the Collector, but from the subsequent explanation afforded by the Collector it appears that the sum actually received and spent in that year was Rupees 11,546-14-9, which is now correctly entered.

26. The third item shows the amount to be made good by the Executive Engineer of North Arcot, an erroneous balance having been brought forward in his account current. The Collector will be instructed to request the Executive Engineer to account for the sum. The fourth item is a part refund to the Town Fund in Madura from which a sum of 500 Rupees was borrowed in 1862-63. The balance of 250 Rupees was transferred from the Stamping Fee Fund which was kept distinct from the Town Fund. The transfer of Rupees 274-12-11 in Madura to Imperial Funds requires explanation. The Collector quotes a letter from the Sub-Engineer, but it has not been received with the Report.

27. The sum of Rupees 857-8-9, entered as the sixth item, is the amount misappropriated by the late Serjeant Wright, but recovered and erroneously credited in the Imperial Fund account current for April 1863. It appears, however, from the correspondence between the Superintending Engineer and Controller and Auditor of Public Works, that the necessary adjustment will be made in the Imperial Fund accounts in the current year 1864-65, by which the sum in question will be transferred to the credit of the District Road Fund. It is therefore not a regular charge, and was unnecessary. The seventh item which relates to the same District is the amount lent to the Income-tax Fund, but which is recoverable. The eighth and last item is the charge incurred out of the Malabar Groyne Fund, and this has been treated as a charge in the District Road Fund accounts, the whole receipts from the groynes having been brought to the credit of that fund.

28. After deducting the charges above referred to, the expenditure on District roads and communications in the year under report is found to be Rupees 3,29,258, the particulars of which are given in Statement No. 2. In the following abstract, the Districts are arranged with reference to the amount of expenditure, and the available funds in each District are also shown:—

Districts.	Receipts of 1863-64, including the Balance and unadjusted items at the beginning of the year.	Deduct expenditure on other than roads as shown in paragraph 21.	Balance available.	CHARGES. On works.	CHARGES. Establishment and contingent charges.	CHARGES. Total.	BALANCE. Advances for materials not yet finally charged.	BALANCE. Cash with Executive Officers.	BALANCE. Cash in the Huzur Treasury.	BALANCE. Total.	Per centage of expenditure to the available balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Malabar	1,20,787	20,419	1,00,368	62,439	371	62,810	225	1,985	35,348	37,558	63
South Arcot... ...	76,404	8,454	67,950	47,288	180	47,468	...	365	20,117	20,482	60
Nellore...	43,904	2,641	41,263	28,499	...	28,499	...	3,668	9,096	12,764	69
Godavery	64,158	4,444	59,714	26,346	...	26,346	...	968	32,400	33,368	44
Salem	38,620	1,683	36,937	25,113	988	26,101	179	389	10,268	10,836	70
North Arcot ...	40,566	3,161	37,405	23,489	...	23,489	...	338	13,577	13,915	62
Kistna	43,489	17,488	26,001	18,821	168	18,989	3,747	1,262	2,003	7,012	73
Tanjore	57,219	8,883	48,336	18,946	...	18,946	...	6,238	23,152	29,390	39
Madras...	29,792	6,804	22,988	13,867	187	14,054	...	1,362	7,572	8,934	61
Madura...	36,255	9,620	26,635	12,238	27	12,265	1,355	512	12,503	14,370	46
Bellary	12,088	428	11,660	9,450	...	9,450	...	493	1,716	2,209	81
South Canara ...	27,186	4,956	22,230	9,342	...	9,342	60	365	12,463	12,888	42
Kurnool	11,103	...	11,103	7,635	...	7,635	...	72	3,396	3,468	68
Tinnevelly	25,979	4,233	21,746	7,421	...	7,421	...	977	13,348	14,325	34
Coimbatore... ...	18,857	7,648	10,709	6,772	...	6,772	...	168	3,769	3,937	63
Cuddapah	6,486	...	6,486	4,581	...	4,581	...	650	1,256	1,906	70
Trichinopoly ...	6,612	589	6,023	3,995	...	3,995	...	340	1,689	2,029	66
Vizagapatam ...	3,178	...	3,178	1,095	...	1,095	...	5	2,078	2,083	34
Ganjam	3,490	200	3,290	...	...	...	...	...	3,290	3,290	...
Total...	6,65,673	1,01,651	5,64,022	3,27,337	1,921	3,29,258	5,566	20,157	2,09,041	2,34,764	59

29. In the two Districts of Malabar and South Arcot the expenditure was large, being Rupees 62,810 and Rupees 47,468 respectively. In the next four Districts, Nellore, Godavery, Salem, and North Arcot, the outlay ranged from 23,000 to 28,000 Rupees. In the Kistna, Tanjore, Madras, and Madura Districts, the amount spent ranged from 12,000 to 19,000 Rupees. In all the other Districts the expenditure was below 10,000 Rupees. In Ganjam there was no expenditure at all, but the available funds which were small were allowed to accumulate for the execution of a work for which sanction has since been solicited.

30. In Malabar the principal bridges on which large expenditure was incurred during the year are the Truss bridge across the Tuta commenced in January 1863, the Murat bridge, and the bridge on the road from Tellicherry to Mahe. The road from Malapuram to Tanur has been completed at an aggregate cost of Rupees 7,526, and the road from Pudunagarem to Mangara, and

that from Taliaparamba to Baliapatam have also been finished. The expenditure on Public Works was sixty-two per cent. on the available balance, and the Collector observes that a still larger expenditure could have been made on other useful works had the Department of Public Works been able to spare time to attend to them. He anticipates great advantage from the division of duty and responsibility provided in the new Local Fund rules.

31. The expenditure in South Arcot occurred in great part in the construction of new works, extending and improving existing lines of roads, and opening up new communications. The principal roads constructed are those from Trinomalay to Polur, from Paravalur to Thittagoody, from the Varanam tank bank to Puttore, and from Paserampett to join the Nadarajapuram road. In addition to these works some bridges and tunnels were constructed, and extensive repairs executed. A considerable sum was spent in Nellore on important lines of road in proportion to their traffic.

Three Tunnels across the east bank of the Manarvaikaf.
Bridge on the road from Virdachellum to Vellam river.
Tunnels on the road from Tindivanum to Killianur.

32. In the Godavery District the expenditure was disproportionate to the available funds, being only forty-four per cent. The principal new works executed during the year are noted in the margin. Mr. Fraser states that there are numerous deaths from drowning from want of proper ferry boats or means of crossing the irrigation channels in the several parts of the delta, and regrets that the outlay on Ferry boats and their repairs has not been large. He considers that efficient and safe means of crossing by boat or bridge should be generally provided, and contemplates converting the embankments into roads bridged throughout. The Board deem this very desirable, and request the Collector to adopt early measures for commencing these improvements, as it appears from his statement that there is not at present one line of District road in the delta bridged or provided with efficient ferry boats.

Road from Gunnaveram to Ambajepetta.
" " Kottipalli to Juganadaghiri.
" " Sidhantum to Martair.
" " Pervali to Tanukus.
" " Kottapeta to Gantey.
" " Sanuku to Prattipadu.
" " Jaganadaghiri to Pennaguduru.

33. In Salem and North Arcot the expenditure was satisfactory. In the former District it consisted chiefly in restoration and repair of roads of considerable public utility, and the completion of works which remained unfinished at the close of 1862-63. In North Arcot the expenditure on original works amounted to Rupees 10,564-10-9, the principal works being the road from Arnee to Chetput, and from Poonganoor to the Cuddapah frontier.

34. The expenditure in the remaining Districts was small, and does not require special notice; but in the four Districts of Tanjore, Madura, South Canara, and Tinnevelly, it did not bear due proportion to the available funds being thirty-nine, forty-six, forty-two, and thirty-four per cent. respectively. As already noticed, in the Godavery District it was only forty-four per cent. The Collector of Tanjore expresses regret at this state of things, and attributes it to the fact that the sanction of Government for the revised Budget was received only in November last. He states that most of the works which remained incomplete on the 30th April last have since been completed, and that the funds in hand will be employed to the fullest extent possible during the current year. The Collectors of the other Districts in which the expenditure was disproportionate to the funds afford no explanation, and it is a matter of regret that more attention was not paid to the repeated stringent orders of the Board and Government, that a fair proportion of the funds should be spent. The Board, however, trust that under the new rules for the Local funds, in which the responsibility of the Collector is well defined, the operations of the current year in these Districts will be more satisfactory. In the Board's Proceedings dated 12th October 1864, No. 6,715, the attention of the Collectors has been drawn to the remarks of Government in paragraphs 5 and 11 of their order dated 7th July 1864, No. 1,178, reviewing the Local Fund Report for 1862-63.

Raising an embankment and constructing a Bridge, three buoys across Mungaloor Swamp	980	11	4
Constructing a Bridge and Tunnel and raising 3rd class road between Gudivada and Bantumilly. Constructing a Tunnel and raising 3rd class road between Ongole and Gudivada	5,618	12	9
Constructing 2nd class District road from Iukola to Kadavakaduru and building two bridges on the same	453	8	0

35. The Collector of the Kistna District states that the works noted in the margin were constructed rather for the benefit of the salt trade than for the general use of the country, although they have been of great general use as well, and proposes submitting a statement in a separate communication showing the aggregate sum expended on them from the first with a view to obtaining an equivalent grant from Imperial Funds to be placed to the Local Fund credit. The expenditure on these roads appears to have been commenced in the year 1861. Whether the amount can be recovered from the Imperial Funds is, however, a question which must be left for the decision of Government.

36. The Collector of South Arcot proposes to allow 30 Rupees monthly from the Local Fund to his Accountant, on whom, he states, devolves the labor of preparing the monthly, quarterly, half-yearly, and annual accounts, &c. He mentions that there has been no separate establishment kept up as formerly, during the past year, and that the rate of 30 Rupees is the fixed allowance as originally arranged between the Collector and the District Engineer, and he considers the amount to be fairly due for the additional work which has been thrown on one of the Accountants of his office. A similar application was received from the Collector of Salem, who proposed an additional remuneration of 35 Rupees a month to three Accountants in his Cutcherry, and in their Proceedings, dated 16th July 1864, No. 4,438, the Board observed that the duty of preparing such accounts properly devolves on the existing establishments, and that no additional remuneration can be allowed on that account. There appears to be no reason to make an exception in the case of South Arcot, although the work is heavier, but if it is allowed for one District it must be so for all, and the Board desire to receive the orders of Government on this subject.

Pound Fund.

37. The following abstract shows the transactions of this fund:—

Districts.	Balance.			Collections.	Total including the balance.	Charges.			Balance.	Amount proposed to be transferred in 1864-65 out of the Balance.
	Balance of last year brought forward.	Unadjusted items of last year.	Total.			Establishment and Founds, &c.	Amount transferred to the District Road Fund.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam... ...	1,675	...	1,675	2,968	4,643	873	2,700	3,573	1,070	...
Vizagapatam.	733	139	872	3,026	3,898	403	2,695	3,098	800	800
Godavery ...	9,523	...	9,523	10,622	20,145	1,958	9,523	11,481	8,664	8,664
Kistna... ...	17,693	4,300	21,993	23,398	45,391	6,014	29,634	35,648	9,743	...
Nellore... ...	9,233	...	9,233	10,157	19,390	3,836	5,500	9,336	10,054	6,000
Cuddapah ...	3,855	...	3,855	5,168	9,023	293	3,000	3,293	5,730	4,500
Bellary... ...	1,243	...	1,243	7,597	8,840	727	...	727	8,113	7,123
Kurnool... ...	987	413	1,400	8,058	9,458	1,043	5,000	6,043	3,415	2,000
Madras... ...	1,207	..	1,207	3,667	4,874	2,398	1,000	3,398	1,476	1,000
North Arcot..	2,992	...	2,992	4,743	7,735	3,731	2,000	5,731	2,004	1,500
South Arcot..	5,321	...	5,321	7,912	13,233	5,535	5,321	10,856	2,377	2,300
Tanjore... ...	8,093	...	8,093	10,632	18,725	4,177	8,093	12,270	6,455	6,455
Trichinopoly..	4,365	...	4,365	4,487	8,852	1,320	2,865	4,185	4,667	3,167
Madura... ...	9,499	11	9,510	9,467	18,977	1,026	8,299	9,325	9,652	8,652
Tinnevelly ...	5,520	239	5,759	9,514	15,273	6,634	1,000	7,634	7,639	2,000
Coimbatore ...	6,863	221	7,089	5,593	12,685	637	4,000	4,637	8,048	4,000
Salem	4,539	...	4,539	7,129	11,668	2,715	...	2,715	8,953	7,946
South Canara	88	...	88	367	455	212	...	212	243	...
Malabar... ...	59	897	956	2,611	3,567	2,882	...	2,882	685	...
Total...	93,493	6,220	99,713	1,37,119	2,36,832	46,414	90,630	1,37,044	99,788	66,107

38. The previous year's balance brought forward in the two Districts of Ganjam and North Arcot, does not agree with last year's Statement. The balance brought forward in the former District is less by Rupees 250, which sum was transferred in 1862-63 to the District Road Fund, but omitted to be deducted from the Pound Fund. In North Arcot there is an increase of Rupees 358 in the balance brought forward, and it is explained that it is the result of some unadjusted advances having been included in the returns of previous years and omitted from the accounts. This explanation is not satisfactory, and shows carelessness in the Account Department in spite of the repeated orders of the Board to maintain due agreement between the accounts rendered to the Board and to the Accountant General.

39. In paragraph 28 of the Report for 1862-63, a sum of Rupees 71,833 was proposed to be transferred to the credit of the District Road Fund in the accounts of 1863-64, but from the foregoing abstract it will be observed that Rupees 90,630 was so transferred. This has already been noticed in paragraph 7 in connection with the credits to the District Road Fund.

40. The receipts on account of the Pound Fund amounted during the past year to Rupees 1,37,119, or Rupees 18,927 more than those of the preceding year. These receipts together with the sum of Rupees 93,493, the balance at the beginning of the year, and Rupees 6,220, being the unadjusted items of last year, make up a total of Rupees 2,36,832. From this amount the actual expenditure on account of Pounds being deducted, there remained a balance of Rupees 1,90,418. Out of this sum, Rupees 90,630 was transferred to the District Road Fund in 1863-64, and Rupees 66,107 is proposed to be transferred in the accounts of the current year.

Jungle Conservancy and Planting Fund.

41. Collections on account of this fund were made in the past year in all the Districts except Salem, South Canara, and Malabar, where the jungles are under the management of the Forest Conservancy Department. The following abstract shows the transactions of this fund :—

Districts.	Balance at the beginning of 1863-64.	Receipts during the year.	Total including the balance.	Charges.			Balance.
				Amount spent in planting trees, &c.	Commission and Establishment.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	1,836	90	1,926	...	...	...	1,926
Vizagapatam ...	46	46	92	69	...	69	23
Godavery	...	1,295	1,295	...	...	...	1,295
Kistna	6,576	3,654	10,230	536	538	1,074	9,156
Nellore	2,219	469	2,688	396	...	396	2,292
Cuddapah	5,995	4,823	10,818	4,117	...	4,117	6,701
Bellary	2,354	2,611	4,965	714	50	764	4,201
Kurnool	650	578	1,228	...	...	...	1,228
Madras	157	793	950	832	...	832	118
North Arcot ...	16,194	11,909	28,103	8,280	1,291	9,571	18,532
South Arcot ...	4,165	2,230	6,395	...	...	...	6,395
Tanjore	2,033	1,459	3,492	..	312	312	3,180
Trichinopoly ...	134	477	611	...	...	...	611
Madura	516	1,424	1,940	...	184	184	1,756
Tinnevelly ...	2,071	778	2,849	713	...	713	2,136
Coimbatore ...	482	832	1,314	...	137	137	1,177
Total...	45,428	33,468	78,896	15,657	2,512	18,169	60,727

42. The balance of 1862-63 brought forward is Rupees 45,428 or Rupees 2,130 less than the amount shown as the balance in last year's report. There is a decrease of Rupees 2,154 in the Trichinopoly District, and the Collector explains that the difference is the collections made prior to September 1862, which were credited to General Revenue in the absence of instructions to the contrary at that time. In North Arcot there is an increase of Rupees 21 in the balance brought forward. This is probably a recovery of some over charge made in 1862-63; and if so, should have been treated as an item of receipt in 1863-64. In the Statement from North Arcot the expenditure is given at Rupees 10,613-3-4, but from paragraph 15 of the Collector's report, it appears that that amount includes Rupees 239-1-8 due for work done and charged but not paid for. From a Statement received with a subsequent letter dated 11th August 1864, it appears that the amount charged but not disbursed up to 30th April 1864, is Rupees 993-9-9. It is improper to include as actual expenditure any amount which was not actually disbursed and charged in the Treasury account, and the sum in question has, therefore, been excluded from the expenditure, and the correct balance of Rupees 18,531-10-5 is exhibited in the abstract.

43. The total receipts on account of the Jungle Conservancy Fund, inclusive of the balance on the 30th April 1863, amounted to Rupees 78,896. The expenditure amounted to only Rupees 18,169, of which Rupees 2,512 were for commission and establishment for making the collections. Thus the whole expenditure is below twenty-four per cent. on the available funds. In North Arcot alone was the expenditure for planting, &c., large, being Rupees 8,280, but even here it was not proportionate to the available funds after deducting commission, as the charge was below thirty-two per cent. It appears from the Collector's separate report on this fund that 29,033 trees were planted on roads extending about 182 miles.

44. The only other item of large expenditure was in Cuddapah, being Rupees 4,117. The Acting Collector does not give in his accounts the particulars of this expenditure, but his report shows that good progress has been made in forming avenues, plantations, and nurseries. Out of the expenditure the sum of Rupees 1,437 consisted of advances for work and cash in hand with the Executive Officers. In the Kistna, Nellore, Madras, and Tinnevelly Districts, the expenditure was very small compared with the available funds. In Vizagapatam the income itself was very small.

45. The Collectors of the other seven Districts in which there are funds do not appear to have given that attention as to their employment for planting purposes which the Government and the parties entrusted have a right to expect. The Collectors of the Godavery, Tanjore, Trichinopoly, Madura, and Coimbatore Districts have however spent some money from the District Road Fund in planting as already noticed in paragraph 22. The Collector of Kurnool, which District is partly under the Forest Department, states that a nursery was started at the close of the year under the care of the Civil Surgeon, but no expenditure has been entered in the accounts. He anticipates that it will be chiefly useful in supplying plants for the banks of the Irrigation Company's Canal. There are few other spots in the District which afford any facilities for planting.

46. The Collector of South Arcot states that although no appropriation was made of the funds in the year under report, he hopes that in the current year the money will be turned to its legitimate account, and admitting its importance he speaks of difficulties in fixing on sites and arranging for the satisfactory apportionment of the funds. This is altogether satisfactory, but the Board trust that in the current year the particular attention of the Collector will be given to the due appropriation of the fund for planting purposes.

47. It is evident that more systematic operations than have hitherto been attempted must be undertaken for the useful employment of the considerable funds that have accumulated, and the Board request each Collector to submit a scheme for the appropriation of the funds available in his District with the least possible delay. The formation of topes, nurseries, and avenues, and the planting of channel banks and tank bunds afford an ample field for the purpose, and the responsibility of not allowing the funds to lie idle rests on the Collectors. Immense benefit can be afforded in such matters by small means if judiciously employed, as is shown by the avenues and palmyra topes of Salem.

Stamping Fee Fund.

48. The following abstract exhibits at one view the receipts and charges on account of the Stamping Fee Fund:—

Districts.	Balance at the beginning of the year.	Collections.	Total including the balance.	Expenditure.	Balance.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Vizagapatam	32	42	74	31	43
Kistna...	.....	254	254	219	35
Bellary...	92	890	982	366	616
Madras...	1,372	6,552	7,924	2,202	5,722
North Arcot...	1,029	11	1,040	194	846
South Arcot...	351	738	1,089	38	1,051
Tanjore...	889	1,415	2,304	763	1,541
Madura...	1,319	887	2,206	1,638	568
Tinnevelly	212	284	496	215	281
Salem	.....	106	106	106	.....
Total...	5,296	11,179	16,475	5,772	10,703

49. From this Statement it will be seen that the balance at the commencement of the year on account of the fund was Rupees 5,296. During the past year, the system of stamping receipts and measures was in operation in ten Districts. The receipts amounted to Rupees 11,179, making with the balance at the beginning of the year a total of Rupees 16,475. The charges for establishment, &c., amounted to Rupees 5,772, leaving a balance of Rupees 10,703. Of the expenditure entered for Madura, the sum of Rupees 1,250 was paid to the District Road and Town Funds to replace the outlay incurred in the Kodykanel lake. As the collections since 1st May 1864 are being carried to Imperial Funds, the Board consider that the balance which remained on 30th April 1864 under the Stamping Fee Fund may be credited to the District Road Fund, and the Collectors will be instructed accordingly.

Irrigation Cess in Trichinopoly.

50. The Demand Collections and Balance of this cess is given below:—

		Rs.
Demand	Arrears...	4,508
	Current...	8,313
	Total...	12,821
Collections...		6,939
Balance		5,882

The balance is large, but the Collector states that measures have been adopted for its early recovery.

51. This fund appears to have been managed satisfactorily during the past year. As shown in the margin, the total receipts inclusive of the last year's balance amounted to Rupees 9,781, and the charges on account of establishment and the construction Corumboos and other extra works to Rupees 6,476, leaving a balance of Rupees 3,305. The balance as given in the Collector's report is Rupees 4,508, which is incorrect.

	Rs.	A.	P.
Balance at the commencement of 1863-64 ...	2,637	15	3
Receipts during the year	7,143	6	11
Total...	9,781	6	2
Charges.			
Establishment	5,737	7	0
Construction of Corumboos, &c.	738	2	0
	6,475	9	0
Balance on the 30th April 1864	3,305	13	2

Town Fund in Madura.

	Rs.	A.	P.
Balance on the 30th April 1863	7,254	2	9
Receipts during 1863-64	9,178	10	9
Total...	16,432	13	6
Charges.			
Establishment	3,761	7	11
Extra charges	154	5	11
Advances made but not yet finally adjusted	50	0	0
	3,965	13	10
Balance on the 30th April 1864...	12,466	15	8

52. The receipts on account of this fund amounted to Rupees 9,179, making with the balance Rupees 7,254 on the 30th April 1863, a total of Rupees 16,433. This sum includes Rupees 500 refunded from the District Road and Stamping Fee Funds on account of the advance made for the lake at Kodykanel. The expenditure amounted to Rupees 3,966, leaving a balance of Rupees 12,467, of which Rupees 5,500 were in Government paper.

53. The Local Fund accounts as at present kept in some Districts, appear to be in a very complicated state. Advances made for materials are mixed with cash remaining with the Executive Officers; in some cases adjustments and transfers are made without any explanation, and often wrongly, and hence the examination and compilation of these accounts are rendered difficult, and occupy more time than would otherwise be necessary. The Board intend to furnish Collectors with instructions and forms for keeping the accounts of the different funds in connection with the new rules for Local Fund, as soon as they receive the orders of Government on the modification of some of the rules suggested in their Proceedings, dated 11th August 1864, No. 5,128.

54. With reference to the Circulars issued by the Accountant General directing the Collectors to discontinue the monthly Statements of the District Road Fund, Jungle Conservancy Fund, Pound Fund, and Public Bungalow Fund, as the duty of auditing them is entrusted to the Board of Revenue, the Government in their order dated 4th October 1864, No. 1,827, observed that the Board of Revenue have not been vested with the duty of auditing the Pound Fund. The Accountant General thereupon addressed the Board on the 6th idem asking whether in consequence of the Government order it would be necessary to modify his Circular to Collectors, observing that it is not apparent what check his office can exercise over the collections and disbursements from this fund, other than that which the Board now maintain. Hitherto there has been no regular audit, though the Board obtain annually Statements of the receipts and expenditure of this fund from the Collectors and report them to Government in their Annual Report of Local Funds. The charges against the Pound Fund are passed by the Board, since the new rules of Local Fund were issued by Government, though no formal and complete system of audit has been established in this office, as no general instructions with the necessary forms of accounts have yet been issued to Collectors regarding the several funds. The Accountant General merely received from Collectors monthly Statements of receipts and disbursements; and it does not appear necessary that he should require these any longer on account of the Pound Fund only as the necessary check over those transactions is exercised in the Board's Office. The Accountant General has accordingly been informed that no modification is necessary in his Circular, and the Board trust that this will meet with the approval of Government under the circumstances stated.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to All Collectors.
" to F. Lushington, Esq., Accountant General.

Exd. J. Wright.

No. 1.

ABSTRACT STATEMENT of Receipts and Disbursements on account of the District Road Fund in the several Districts of the Madras Presidency for the year 1863-64.

DISTRICTS.	BALANCE.			RECEIPTS DURING THE YEAR.											
	Balance of last year brought forward.	Unadjusted items of last year.	Total.	Ferry rents and tolls.	Road cess.	Surplus collections of Pound Fund.	Grass rent.	Rent and sale of reeds.	Rent and sale of manure.	Avenue clippings.	Sale of trees.	Sale of materials already charged in the accounts, as well as recoveries of expenditure.	Sundry items as particularized in the column of remarks.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam... ...	525	...	525	249	...	2,700	...	...	...	6	...	10	...	2,965
2. Vizagapatam.	11	...	11	180	...	2,695	...	...	...	55	...	...	237	3,167
3. Godavery ...	33,769	...	33,769	931	6,675	9,523	12,827	...	...	433	...	...	...	30,389
4. Kistna	1,482	3,786	5,268	5,309	746	29,634	309	...	...	48	...	1,769	406	38,221
5. Nellore... ...	27,339	1,016	28,355	...	9,916	5,500	...	...	...	...	...	133	...	15,549
6. Cuddapah ...	129	...	129	...	...	3,000	...	...	...	...	1,055	206	2,096	6,357
7. Bellary	3,624	...	3,624	7,915	...	...	...	...	245	12	...	88	204	8,464
8. Kurnool ...	5,431	...	5,431	99	...	5,000	...	...	...	...	...	573	...	5,672
9. Madras... ...	20,664	...	20,664	32	2,210	1,000	2,332	[illegible]	149	3	983	...	2,419	9,128
10. North Arcot.	5,629	...	5,629	...	32,937	2,000	...	...	...	...	...	...	...	34,937
11. South Arcot..	20,027	...	20,027	1,052	49,707	5,321	...	...	14	15	195	73	...	56,377
12. Tanjore... ...	20,136	....	20,136	2,700	...	8,093	...	...	...	3,797	937	...	21,556	37,083
13. Trichinopoly..	2,428	...	2,428	...	...	2,865	952	215	...	152	...	...	...	4,184
14. Madura... ...	13,667	1,789	15,456	5,864	...	8,299	98	...	...	2,427	1,489	99	2,523	20,799
15. Tinnevelly. ...	12,629	...	12,629	...	...	1,000	...	...	...	7,886	...	7	4,457	13,350
16. Coimbatore...	2,210	87	2,297	10,447	...	4,000	...	...	244	1,242	...	19	108	16,060
17. Salem	16,368	...	16,368	1,588	16,931	...	...	236	146	2,103	...	5	1,243	22,252
18. South Canara.	15,262	...	15,262	10,925	...	...	...	...	...	480	...	519	...	11,924
19. Malabar... ...	52,964	...	52,964	60,041	...	...	75	...	...	4,113	...	1,190	2,404	67.823
Total...	2,54,294	6,678	2,60,972	1,07,332	1,19,122	90,630	16,593	451	798	22,772	4,659	4,691	37,653	4,04,701

1.

Fund in the several Districts of the Madras Presidency for the year 1863-64.

Total including the balance.	Deduct expenditure.	Balance.	REMARKS.					
16	17	18	19					
RS.	RS.	RS					RS.	A. P.
3,490	200	3,290	Vizagapatam—Transfer from the one per cent. Income tax fund				237	4 10
3,178	1,095	2,083	Kistna—Transfer from Port Fund...	286	8	6		
			Transfer from the Jungle Conservancy Fund.. ..	97	6	5		
			Borrowed from General Fund..	21	12	7		
							405	11 6
64,158	30,790	33,368	Cuddapah—Surplus Pagoda Fund				2,095	14 11
43,489	36,477	7,012	Bellary—Contribution for extirpating Prickly pear				204	4 0
			Madras—Interest from Pagoda Fund invested in					
43,904	31,140	12,764	Government Loans..	2,393	5	0		
			Sale proceeds of the building of pagoda in land					
6,486	4,580	1,906	taken for public purpose.	19	5	1		
			Sale of destroyed guns..	7	0	0		
							2,419	10 1
12,088	9,879	2,209	Tanjore—Surplus proceeds of anicut plantation.	807	10	0		
11,103	7,635	3,468	Surplus Pagoda Fund..	20,747	8	0		
							21,555	2 0
29,792	20,858	8,934	Madura—Fees collected in Bandy Pettahs	1,523	2	7		
			Transfer from the Stamp fee fund..	1,000	0	0		
							2,523	2 7
40,566	26,651	13,915	Tinnevelly—Sale proceeds of the stones of the demolished fort					
			wall at Palamcotta..				4,457	1 8
76,404	55,922	20,482	Coimbatore—Rent of topes, &c.				107	8 0
57,219	27,829	29,390	Salem—Value of convict labor employed..				200	0 0
			Interest from Pagoda Fund invested in Government loans ...				1,043	0 0
6,612	4,583	2,029	Malabar—Fees on Ponani groynes..	1,150	13	5		
36,255	21,885	14,370	Contributions towards repairing certain roads and					
			bridges in Kurumbranad...	1,253	0	0		
							2,403	13 5
25,979	11,654	14,325					37,652	9 0
18,357	14,420	3,937						
38,620	27,784	10,836						
27,186	14,298	12,888						
1,20,787	83,229	37,558						
6,65,673	4,30,909	2,34,764						

No. 2.

Statement showing the particulars of expenditure from the District Road Fund in the Districts under the Madras Presidency for the year 1863-64.

Districts	Nature of the Work performed.	Amount. RS. A. P.	Total. RS. A. P.
GANJAM.	*Sundry Items.*		
	Grants of 100 Rupees each to the Municipal Association of Chicacole and Berhampore.....	.....	200 0 0
VIZAGAPATAM.	*Repairs of Roads and Bridges.*		
	Metalling and gravelling the road running east and west in the rear of the Police Superintendent's Office	500 0 0	
	Repairing Byapore Channel at Byaveram.....	137 12 9	
	Do. Guruvasettybunda Tank at Nursapatam.....	253 10 2	
	Works below 100 Rupees.....	203 12 8	
	Charges of Collections of Ferry Rents and Tolls.		1,095 3 7
	Repairing Ferry at Sakhuntipilli	95 0 0	
	Do. Ferry boats at Corumilli near Kulla	260 1 8	
	Do. do. and two Tappal Dhonies at Coringa..... ..	281 15 11	
		637 1 7	
	Planting Avenue Trees.		
	Planting avenue trees and fencing round the existing ones in No. 1 Range.....	1,191 5 4	
	Do. do. do. in the Central Delta No. 2 Range....	404 3 3	
	Do. do. do. in No. 3 Range.....	81 10 0	
	Do. do. along the Ellore Canal.....	500 0 0	
		2,177 2 7	
	Sundry Items.		
	Compound wall to the Burial ground at Georgepetta.....	603 5 5	
	Clearing the compound of the Protestant Burial ground at Cocanada.....	18 0 0	
	Paid to the Secretary Municipal Association Cocanada and Jagannaickpur on account of grant-in-aid.....	969 5 0	
	Paid to the Deputy Collector in charge of the Salt and Sea Customs Department for constructing a road between the Sea Custom House and wharf at Coringa on account of grant-in-aid	39 0 0	
		1,629 10 5	
	Construction of Roads and Bridges.		
	Constructing a road from Gunnaveram to Ambajepett..... ... . 1,423 9 0		
	Do. do. from Kottipilli to Jagannadagiri..... 10,315 8 9		
	Do. do. from Sidhantum to Martair. 562 8 9		
	Carried forward... 12,301 10 6	4,443 14 7	1,295 3 7

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Amount. RS. A. P.	Total. RS. A. P.
	Brought forward ..	4,443 14 7	1,295 3 7
GODAVERY—(*Continued*).	*Construction of Roads and Bridges* (Contd. and brought forward) ..... RS. A. P. 12,301 10 6		
	Constructing a road from Peruvali to Tanuku 1,089 7 1		
	Do. do. from Kottapetta to Gantay..... ..... 4,981 11 8		
	Do. do. from Tanuku viâ Darva to Prattipadu on the Ellore Canal. 824 1 7		
	Do. do. from Jaggannadagiri to Pennagudum on the road from Carapa salt pans to Coconada..... ... . 2,870 5 8		
	Do. stone wall along the river at Rajahmundry 465 5 0		
	Improving the Coconada main road to the mouth of the Samulcottah Channel..... 119 15 8		
	Works below 100 Rs..... 62 13 0	22,715 6 2	
	Repairs of Roads and Bridges.		
	Repairing the road from Yennaveram to Jaddangi..... 880 8 10		
	Do. do. from Samulcottah to Rajanagarum..... ..... 1,000 0 0		
	Do. stone revetment in the river bank from Dowlaishwaram to Kadyapulunka... 867 1 4		
	Do. road from Coconada to Nilapully 298 15 2		
	Do. Tappal road between Amalapur and Nursapur... ..... 500 0 0		
	Works below 100 Rs..... 84 2 7	3,630 11 11	
		26,346 2 1	30,790 0 8
	Sundry Items.		
	Amount transferred from the District Road Fund to Pound Fund, being the sum debited to the latter head and paid to Engineer Office in 1861-62	5,940 11 5	
	Amount borrowed from Imperial Funds in 1862-63 refunded this year.....	11,546 14 9	
		17,487 10 2	
KISTNA.	*Construction of Roads and Bridges.*		
	Constructing a Bridge and Tunnels and raising roads on the roads between Bantumilly and Perikid..... ..... 5,618 12 9		
	Road along south bank of Captain Ryves' Channel..... .... 2,355 0 8		
	Road from Tenally side Channel Bridge to Jagurlamoody..... 729 7 8		
	Road from Pedugurala to Guntoor... ..... 652 4 6		
	Road from Juggiahpetta joining to Hyderabad high road 491 11 10		
	Road from Dachepully to Tamerkotta 481 7 7		
	Constructing 2nd Class District road from Inkola to Kadavakaduru, and building two bridges on the same..... ..... 453 3 0		
	Carried forward... 10,782 0 0	17,487 10 2	32,085 4 3

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
KISTNA—(*Continued*).	Brought forward...	10,782	0	0	17,487	10	2	32,085	4	3
	Clearing silt in Chinnapen Canal	402	1	9						
	Constructing a Bridge over the Western side Channel to Ituru Lock.....	279	15	8						
	Improving the drainage in the Cantonment of Masulipatam...	209	14	4						
	Raising an embankment and constructing a Bridge on the road between Bantumilly and Masulipatam	980	11	4						
	Works below 100 Rupees	230	4	4						
	Repairs of Roads and Bridges.				12,884	15	5			
	Gravelling portion of Guntoor and Nizampatam road from Vellalur to Ponnur.....	1,668	15	10						
	Repairs to roads in the petta of Masulipatam	3,540	11	7						
	Do. to Cantonment road.....	537	8	6						
	Works below 100 Rupees.....	188	10	11						
					5,935	14	10			
					18,820	14	3			
	Establishment.									
	Salary of Petta Canal Establishment				168	0	0			
	Charges of Collections of Ferry Rents and Tolls.							36,476	8	5
	Constructing a Toll house at the Pennar Anicut Nellore..				353	10	11			
	Sundry Items.									
	Grants by Government in aid of the Nellore Town improvements and Town Conservancy Funds.....				2,287	11	4			
	Construction of Roads and Bridges.									
	Two road dams between Kanigiri to Uttapalem viâ Kandukuru and Singarajakonda	5,522	7	8						
	Road from Kotah to Dugarazaputnum...	4,732	10	11						
	Road from Sungum to Kaligiri road.....	1,354	12	10						
	Road from Alluru to Razupallem	3,457	9	5						
	Road from Iskapully to Allur road	920	12	0						
	Construction of a road in the Pennar Delta	648	1	8						
	Repairs of Roads and Bridges.				16,636	6	6			
	Repairing the road between Alluru and Kavuragunta	303	9	0						
	Do. do. from Alluru to Razupolem road.....	1,649	12	1						
	Do. do. from Nellore to Gungaputam road	210	13	7						
NELLORE.	Carried forward...	2,164	2	8	2,641	6	3	68,561	12	8
					16,636	6	6			

Statement showing the particulars of expenditure from the District Road Fund, &.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
NELLORE—(*Continued.*)	Brought forward	2,164	2	8	2,641	6	3	68,561	12	8
	Repairing road from Tettu to Ramaputnum road	249	12	10	16,636	6	6			
	Metalling the road from Ongole to Kottaputnum.....	9,448	3	9	11,862	3	3			
					28,498	9	9			
	Construction of Roads and Bridges.							31,140	0	0
CUDDAPAH.	Improving the Arepoy Ghaut				564	9	6			
	Constructing Tunnels on the road from Cuddapah to Sidhut.....				659	15	6			
					1,224	9	0			
	Repairs of Roads and Bridges.									
	Repairing the road from Cuddapah towards Polivendla...				1,000	0	0			
	Do. do. from Kuderi to Royachote				1,999	15	9			
	Do. do. from Kalkudda to Mahal				206	0	0			
	Do. do. from Cuddapah to Vanupulli				140	0	0			
	Works below 100 Rupees.....				10	0	0			
					3,355	15	9			
								4,580	8	9
BELLARY.	*Sundry Items.*									
	Amount spent in extirpating prickly-pear.....				328	8	0			
	Charges incurred by the Municipal Commissioners for the Civil Pettas of Bellary.....				100	0	0			
					428	8	0			
	Repairs of Roads and Bridges.									
	Repairing the road from Hospet to Camalapur.....				200	10	0			
	Do. do. from Camalapur to Kamply.....				498	6	0			
	Do. do. from Kamply to Darojee.....				300	0	0			
	Do. do. from Darojee to Camalapur.....				299	2	4			
	Do. do. from do. to Coortug...				326	5	6			
	Do. do. from Humpasaugar to Sovanahully..				500	0	0			
	Do. the Bellary Ghaut road.....				499	4	3			
	Do. the Hospet Ghaut road.....				289	5	4			
	Do. the Nagalapore Ghaut road...				161	11	8			
	Do. the road from Bellary to Serugupa...				2,820	0	11			
	Do. do. from Anantapore to Taudputry... ..				2,748	0	0			
	Do. do. from Hospet to Harpenhully...				470	13	8			
	Repairing the roads in the Town of Bellary.....				200	0	0			
	Works below 100 Rupees.....				136	8	7			
					9,450	4	3			
								9,878	12	3
	Carried forward .				...	...	...	1,14,161	1	8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Names of the Work performed.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
KURNOOL.	Brought forward...	...	...	...	1,14,161	1	8
	Construction of Roads and Bridges.						
	Road from Gadidimadugu to Nandikotkur.....	2,996	2	8			
	Do. from Gadidimadugu to Bapanakotkur.....	836	11	2			
	Do. from Cumbum to Markapur.....	515	11	10			
	Do. from Rampur Ghaut to Banaganapully	1,435	3	6			
	Bridge on the road from Sadduvagu Bridge to Bapanakotkur.....	985	10	9			
	Bridge on the road from Marrivagu do. do. do.	865	1	1			
					7,634	9	0
	Charges of Collections of Ferry Rents and Tolls.						
	Repairing Ferry Boats and for erecting a temporary Shed for preserving the Ferry Boats	93	15	4			
	Building a Ferry Boat for passengers and bandies for Covelong.....	470	0	0			
		563	15	4			
	Proportion debited on account of the Public Works Establishment.						
	For the Madras District.....	5,000	0	0			
	For the Cuddapah District (vide G. O. dated 6th July 1864, No. 1,953, P. W. D.).....	1,000	0	0			
		6,000	0	0			
MADRAS.	*Sundry Items.*						
	Compensation for loss sustained by the Renter of Esplanade.....	240	0	0			
	Construction of Roads and Bridges.						
	Road from Trivellore to Nagapooram.....	7,124	5	0			
	Do. from Chunambet to Allutur.....	901	7	10			
	Constructing road in Sydapet...	2,388	8	6			
	Improving Guntoor Tank to benefit the Town of Chingleput and its neighbourhood	410	12	6			
	Branch road from south to north through the Town of Chingleput	213	4	0			
	A road connecting the one by the river side with the Southern Trunk Road at Vembakum	214	9	6			
					11,252	15	4
	Repairs of Roads and Bridges.						
	Gravelling road from Sunkuwar Choultry to Wallajabad	1,301	6	9			
	Repairing Kolkolum on the Southern Trunk Road for the use of travellers.....	110	6	9			
	Metalling the road from Wallajabad to Soorappum Chuttrum on Trunk Road No. 1.	1,000	0	0			
	Repairing the road from Wallajah to Sunkuwar Choultry	125	0	0			
	Carried forward...	2,536	13	6	6,803	15	4
					11,252	15	4
					1,21,795	10	8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
MADRAS—(*Continued.*)	Brought forward...	2,536	13	6	6,803	15	4	1,21,795	10	8
					11,252	15	4			
	Works below 100 Rupees.....	76	14	7	2,613	12	1			
					13,866	11	5			
	Establishment				186	15	0			
								20,857	9	9
	Sundry Items.									
	Amount to be credited to this Fund by the Public Works Department.....				2,905	9	2			
	Municipal Improvements at Chittoor.....				255	0	10			
					3,160	10	0			
	Construction of Roads and Bridges.									
	Road from Arnee to Chetput.....	4,029	12	8						
	Constructing Cause-way over the Palar river between Ranipet and Arcot..... ...	459	3	3						
	Road from Chittoor to Airal.....	1,129	10	4						
	Do. from do. to Koturlapully... ...	278	2	0						
	Improving road from Palmanair to Vencatagiricotta...	713	5	10						
	Do. do. from Sholingur to Ramakistnarajapet.....	564	2	4						
	Road from Cunnamungalum to Poloor...	1,292	4	9						
	Do. from Palmanar to Punganoor..... ...	278	9	7						
	Do. from Punganoor to Cuddapah frontier	1,819	8	0						
					10,564	10	9			
NORTH ARCOT.	*Repairs of Roads and Bridges.*									
	Repairing the road from Cauverypauk to Banavaram	180	0	0						
	Do. do. from Ponney to Sholingur.....	280	0	0						
	Do. do. from Wallajanugger to Sholingur.....	326	0	0						
	Do. do. from Banavaram to Beerangunjee..... ...	120	0	0						
	Do. do. from Amur to Ponney.	1,005	9	1						
	Do. do. from Palmanair to Pilleconda.....	1,433	11	9						
	Do. do. from Chittoor to Kotenlapulli	232	9	11						
	Do. do. from Chittoor to Ponney including branch road to Narsingarajapet	629	14	5						
	Do. do. from Palar Anicut to Trivattoor	1,194	10	1						
	Do. do. from Arcot to Arapakum.	268	0	0						
	Do. do. from Pulliconda to Kaniembadi	600	5	4						
	Do. do. from Raneepet to Arcot...	300	0	0						
	Do. do. from Wallajah to Anicut	100	0	0						
	Do. do. from Gooriattum to Vencatagiricotta	251	14	9						
	Carried forward...	6,916	11	4	3,160	10	0			
					10,564	10	9	1,42,653	4	5

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.		Amount.		Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
NORTH ARCOT—(*Continued*).	Brought forward...	6,916 11 4	3,160 10 0		1,42,653 4 5
	Repairing road from Palmanair to Pungunoor.....	251 5 3	10,564 10 9		
	Do. do. from do. to Vencatagaricotta...	110 11 3			
	Do. do. from Damalcheruvu to Godingy, 2nd class road No. 7.....	261 4 3			
	Do. do. from Teroovuttoor to Wandewash.....	885 12 2			
	Do. do. from Cunnamungalum to Polur..... ...	1,019 7 6			
	Do. do. from Conjeeveram to Thellur.....	1,271 7 8			
	Do. do. from Arni to Calasapaukum.....	1,439 10 5			
	Do. the ring road at Palmanair ...	110 0 0			
	Do. the road from Chittoor to Gooriattum....	363 8 0			
	Works below 100 Rupees.....	295 9 3			
			12,925 7 1		
			23,490 1 10		26,650 11 10
	Charges of Collections of Ferry Rents and Tolls.				
	Repairing Ferry Boat at Ponnian Moodelly's Choultry ...		994 12 0		
	Do. do. at Madurajapuram.....		152 2 0		
	Hire of a Boat man employed at Ponnian Moodelly's Choultry.....		6 15 4		
	Sundry Items.		1,153 13 4		
	Proportion debited on account of the Public Works Establishment.....		7,000 0 0		
	For building Old Town Dispensary at Cuddalore...		300 0 0		
SOUTH ARCOT.	*Construction of Roads and Bridges.*				
	Road from Manargoody to Yellore branch road	123 11 6			
	Do. from Paravalur to Tittagoody	1,682 14 10			
	Do. from Veeranum tank bank to Puttur	1,217 14 6			
	Do. from Rajandrasalagau in Womampiliur...	599 15 8			
	Do. from Trinnomalay to Polur in North Arcot.....	2,122 10 7			
	Do. from Allur to Pennatur in Trinnamalay.....	1,200 0 0			
	Improving fourth mile of the Killay road.	166 14 0			
	Forming a road and building Tunnels between Trivandipurum and Aroogonum	455 13 9			
	Road from Trippapoloor to Bandipolliem.	282 0 11			
	Do. from Paseranpet to join Nadurajapuram road.....	1,425 3 5			
	Three Tunnels across the east bank of the Mavarvoikul.....	422 9 2			
	Carried forward...	9,699 12 4	8,453 13 4		1,69,304 0 3

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.		Amount.		Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
	Brought forward...	9,699 12 4	8,453 13 4		1,69,304 0 3
	Bridge on the road from Virdachellum to the Vellar river.....	1,889 0 1			
	Tunnels on the road from Tindivanum to Killianoor.....	224 7 6			
	Tunnels on the Teagavelly salt pans road.	999 15 6			
	Do. on the Komuratchee Parachery road.	196 0 0			
	Bridge over the Guddelum Anicut main channel on the Trivady road.....	1,155 14 10			
	Improving the Old Town at Cuddalore...	364 8 10			
	Do. do. at Trinomalay.....	100 0 0			
			14,629 11 1		
	Repairs of Roads and Bridges.				
	Repairing the road from Chedumbrum to Kudicadoo salt pans...	189 12 7			
	Maintenance of the Teagavelly salt pan road	200 0 0			
	Do. of the Virdachellum high road to Condamatur..	500 0 0			
	Do. of the road from Trippatur to Mount Caper.....	149 15 10			
	Do. of the do. from do. to Trivandipuram.....	149 15 7			
	Do. of the do. from Auroogonum to Polur.....	604 1 4			
	Do. of the do. from Tindivanum to Vullimode...	1,000 0 0			
	Do. of the do. from do. to Killianoor.....	1,000 0 0			
	Do. of the do. from Trinnomallay to Trikalore.....	1,200 0 0			
	Do. of the do. from Trikalore to Veerapermanellore.....	3,497 15 11			
	Do. of the do. from Kulungadoo to Trunk Road No. 9.....	620 0 0			
	Do. of the do. from Chedumbrum to Killay.....	499 15 5			
	Do. of the do. from do. to Bowanagiri.....	499 15 8			
	Do. of the do. from do. to Nadurajapooram.....	499 15 7			
	Do. of the do. from do. to Manargoody.....	999 15 11			
	Do. of the do. from Manargoody to Womampoliem.....	399 15 4			
	Do. of the do. from Vellar Anicut to Veeranum	199 14 6			
	Do. of the do. from Mannargoody to Curdamungalum.....	300 9 7			
	Do. of the do. from Virdachellum to Sateatope.....	2,299 15 8			
	Do. of the do. from do. to Oolundoorpet.....	1,999 13 6			
	Do. of the do. from do. to Vellar river.....	799 15 2			
	Do. of the do. from Umbapoorum to Trunk Road No. 9.....	249 15 7			
	Carried forward...	17,861 15 2	8,453 13 4		1,69,364 0 3
			14,629 11 1		

Statement showing the particulars of expenditure from the District Road Fund, &c.--(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P	Rs.	A.	P.	RS.	A.	P.
SOUTH ARCOT—(*Continued*).	Brought forward...	17,861	15	2	8,453	13	4	1,69,304	0	3
	Maintenance of the road from Trippapolur to Oonnamalay Chetty Choultry.....	149	15	4	14,629	11	1			
	Do. of the do. from Terocpanumbakum to Mandagapet.....	349	15	8						
	Do. of the do. from Villapoorum to Pondicherry.....	900	0	0						
	Do. of the do. from Poottumbakum to Chettarasore.....	149	7	0						
	Do. of the do. from Pariaveram to Madurapaukum.....	400	0	0						
	Do. of the do. from Puttumbakum to Trunk Road No. 9.....	199	15	0						
	Do. of the do. from do. to Vanoor on high road to Tindivanum.	178	15	9						
	Do. of the do. from Gingee to Chaitput.....	1,500	0	0						
	Do. of the do. from Tinkalore to Trinomalay..	999	15	3						
	Do. of the do. from Trivalore to Arasore.....	300	0	0						
	Do. of the do. from Trivanellore to Oolundoorpet.....	1,498	13	8						
	Do. of the do. from do. to Pooniar.....	759	0	9						
	Do. of the do. from do. to Trikalore.....	699	14	1						
	Do. of the do. from Yelluvanasore to Ausanoor.....	500	0	0						
	Do. of the road from Teagur to Manalurpet.....	676	12	9						
	Do. of do. from Trikalore to Yellavanasore	1,346	2	9						
	Do. of Killay road and three branch roads to Killay salt platform	919	15	8						
	Do of the road from Chittarasur road to Poloor	456	6	3						
	Repairing road from Namaly to Kolapakum.....	299	14	0						
	Closing breaches on the road from Virdachellum to Oolundoorpet	895	7	0						
	Closing breaches on the road from Virdachellum to Vellore.....	471	12	9						
	Do. do. on the Teagavally salt pan road.....	145	0	0						
	Do. do. on the road from Virdachellum to Oolundoorpet.....	159	12	0						
	Works below 100 Rupees	839	2	8						
					32,658	7	6			
					47,288	2	7			
	Establishment				180	0	0			
TANJORE.	*Charges of Collections of Ferry Rents and Tolls.*							55,021	15	11
	heds for Ferry Boats				57	5	0			
	Carried forward...				57	5	0	2,25,226	0	2

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
					RS.	A.	P.	RS.	A.	P.
TANJORE.—(*Continued.*)	Brought forward...				57	5	0	2,25,226	0	2
	Planting Avenue Trees.									
	Planting posts and fruit trees on the avenues				1,196	0	10			
	Coolies employed for watering and protecting the fruit trees				375	9	11			
	Pay of the gardeners employed in the Shevagunga garden				254	2	10			
					1,825	13	7			
	Proportion debited on account of P. W. Establishment...				7,000	0	0			
	Construction of Roads and Bridges.									
	Road No. 6 from Tanjore to Velangiman	2,004	11	2						
	Constructing tunnels on road No. 14 from Kodavasal to Nanilum	1,049	12	10						
	Do. do. on do. No. 16 from do. to Trivalore	321	3	2						
	Restoration of the road No. 23 from Manargoody to Trivalore	990	12	10						
	Constructing four Culverts on road No. 28 from Sheally to Tranquebar	1,081	4	0						
	Do. five do. on do. No. 29 from do. to Tirumalavassel	334	14	8						
	Forming road and constructing a Tunnel from the Railway to Road No. 1... ...	1,090	0	0						
	Constructing 150 yards road dam to the south of the Vaouvur bridge	1,803	4	8						
	Digging a tank near the Railway station at Nedumungalum.....	187	0	0						
	A moiety of the cost of constructing Tunnels over the Town drains in Manargudi, the other moiety paid by the inhabitants.....	218	0	0						
	Works below 100 Rupees	72	5	8						
					9,153	5	0			
	Repairs of Roads and Bridges.									
	Repairing the road No. 33 from Nannilum to its junction with road No. 30 ...	250	0	0						
	Do. do. No. 37, from Madudkur to Muttupellur...	160	0	0						
	Do. do. No. 38, from Amampetta to Alungudi	116	6	11						
	Restoring an old Culvert and repairing road No. 40, from Kuttalum to the Lower Coleroon Anicut.....	701	3	5						
	Repairing road No. 41, from Pandanellore to Vaidesvaram Coil.....	149	13	9						
	Raising and metalling the road from the north gate of the Fort of Tanjore to the Veemar Bridge	3,323	5	0						
	Metalling the road from the Residency gate to the Veemar Bridge.....	1,200	0	0						
	Do. do. leading from the junction of road No. 1 with the old Mannargoodi road to its junction with the east gate road, Tanjore Fort	400	0	0						
	Carried forward...	6,300	13	1	8,883	2	7			
					9,153	5	0	2,25,226	0	2

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.
TANJORE—*Continued.*	Brought forward ..	6,300	13	1	8,883 2 7	2,25,226	0 2
	Metalling the road and constructing Culverts on the Bazar roads leading from the Railway station to the north gate of the Town of Negapatam	1,488	9	2	9,153 5 0		
	Repairing the road leading from Negapatam to Nagur *viâ* Soobroy Pillay's Choultry	235	0	0			
	Metalling the eastern street of the Fort of Tanjore	300	0	0			
	Repairing the flight of steps on the east side of the Ayen Colum Tank in the Fort of Tanjore...	525	0	0			
	Repairing Lingappa Naiker Colum Tank at Tanjore.....	100	0	0			
	A portion of the Cost of repairing the good water tank at Sheally, the other portion having been paid by the Inhabitants ...	439	2	8			
	Repairing and improving the Shevagunga garden and tank.....	219	13	2			
	Works below 100 Rupees	124	9	1	9,792 15 2		
					18,916 4 2	27,829	6 9
	Planting Avenue Trees.						
	Circar Garden.....				199 12 0		
	Nursery at Moosery				141 5 10		
	Do. at Vuppoor				147 7 6		
	Sundry Items.				488 9 4		
	Removing Prickly-pear near the Regiments				100 0 0		
TRICHINOPOLY.	*Construction of Roads and Bridges.*						
	Constructing Bridge of two arches across the Murdoor Nat Voikal	209	0	8			
	Do. three Culverts on the road from Madanacoorchy to Woodiempolliem.....	222	14	0			
	Raising the parapets of the Beerungy Tank	568	14	2			
	Do. do. of Garuvian Tank	588	13	10			
	Do. do. of Shanien	183	5	6			
	Value of a portion of the Nabob's building bought up in view to widen a narrow lane within the Fort	350	0	0	2,123 0 2		
	Repair of Roads and Bridges.						
	Repairing the Beeranghy Tank.....	288	8	2			
	Do. the Fort road and improving drain	518	12	10			
	Do. Trunk road to Main Guard Gate	489	15	4			
	Do. Laulgudy road	412	13	0			
	Works below 100 Rupees	161	12	6	1,871 13 10		
					3,994 14 0	4,583	7 4
	Carried forward...				... .	2,57,638	14 3

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.
	Brought forward...	...	...	...			2,57,638 14 3
	Charges of Collections of Ferry Rents and Tolls.						
	Cost of Establishment of Toll collections of Andiputty Pass				388 11 0		
	Cost of printing Forms, &c., to Andiputty Pass.....				10 15 6		
					399 10 6		
	Planting Avenue Trees.						
	Cost of formation of Nurseries at Madura, &c...				517 0 2		
	Cost for digging pits and planting avenues...				2,022 9 10		
	Cost of Establishment for watering and preserving avenues				882 8 0		
					3,422 2 0		
	Proportion debited on account of Public Works Estabt...				3,000 0 0		
	Sundry Items.						
	Constructing Bandy Pettahs.....				1,608 3 6		
	Cost of Establishment of Bandy Pettahs.....				663 0 2		
	Transferred to Town Fund as borrowed in the year 1862-63 for the lake work at Kodakanal.....				250 0 0		
	Transferred to Imperial Fund as per letter of the Sub-Engineer.....				274 12 11		
	Paid hire for conveying Pickaxes to the Hills.....				2 4 0		
					2,798 4 7		
MADURA—(*Continued.*)	*Construction of Roads and Bridges.*						
	Water project in Madura Town.....	2,217	5	0			
	Paid to owners of land taken for water project..... ...	33	5	9			
	Paid to Mr. Thoy for compensation of labor on the land taken for Kodakanal lake...	44	0	0	2,294 10 9		
	Repairs of Roads and Bridges.						
	Repairing road from Thovariman to Malacal.	999	13	4			
	Do. do. from Nullacottay to Pollaputty.....	1,425	12	9			
	Do. do. from Uttempolliem to Chinnamanur...	273	12	0			
	Do. do. on the Andiputty Pass.....	3,866	1	7			
	Do. do. in junction of Road Nos. 4 and 25 in limits of Teroomangalum.....	100	0	0			
	Do. do. No. 4 in limits of Thullakolum.....	130	0	0			
	Do. do. No. 22 from Melur to Theroopoovanum.....	715	3	9			
	Do. do. on the Kodakanal Hills...	400	0	0			
	Gravelling Madura Town roads.....	1,845	9	4			
	Works below 100 Rupees.....	186	10	0	9,942 14 9		
					12,237 9 6		
	Establishment.						
	Pay of a Gumastah in Ooslumputty, Sub-Magistrate's Office.....				26 14 8		
							21,884 9 3
TINNEVELLY.	*Sundry Items.*						
	Demolishing portions of the Palamcottah Fort Wall.....				4,233 4 7		
	Carried forward...				4,233 4 7	2,79,523	7 6

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
TINNEVELLY—(*Continued.*)	Brought forward...				4,233	4	7	2,79,523	7	6
	Construction of Roads and Bridges.									
	Constructing a pavement across Mathagiri-cauren road No. 21.....	1,894	7	3						
	Widening Hareharanadi bridge road, No. 1.	557	13	11						
	Repairs of Roads and Bridges				2,452	5	2			
	Repairing road from Palamcotta to junction with road No. 4 Pullencolum viâ Rajavillipuram.....	174	3	6						
	Do. road from Tenkasy to Nuttaputty	310	0	0						
	Do. road from do. to Courtallum	215	0	0						
	Do. do. from Courtallum to Shencotta.....	110	0	0						
	Gravelling portion of road No. 11 between Tinnevelly and Mollachimadu...	2,185	10	0						
	Do. portion of road taken from road No. 4 to junction with road No. 22 viâ Coorichy.....	1,686	10	0						
	Works below 100 Rupees...	287	10	2						
					4,969	1	8			
					7 421	6	10			
	Charges of Collections of Ferry Rents and Tolls.							11,654	11	5
	Cost of Establishment employed for the collection of tolls including contingent charges.....				1,618	4	1			
	Planting Avenue Trees.									
	Planting channel banks and forming topes.....				289	5	0			
	Sundry Items.									
	Repairing Chuttrum at Poolachy.....	191	14	9						
	Do. do. at Connathoocadavoo.	356	11	6						
	Do. do. at Ponnam.....	149	14	0						
	Do. do. at Sattimungalum ...	360	7	0						
	Do. do. at Kulbutty...	268	13	0						
	Do. Banghy Tappal Chuttrum.... ...	219	12	0						
	Do. Chuttrum at Connathoocadoovu..	165	0	0						
	Amount transferred to the Imperial account of P. W. as per letter from the Controller Public Works Accounts.....				1,712	8	3			
	Amount lent by the Executive Officers to Income tax Fund accounts.....				857	8	9			
					170	0	8			
					2,740	1	8			
	Proportion debited on account of Public Works Establishment.....				3,000	0	0			
	Repairs of Roads and Bridges.									
	Metalling the road from Coimbatore Railway Station to the foot of Conoor ghaut..	6,210	0	0						
	Repairing three wooden bridges on the road from Ramanadapoorum to Railway Station.....	135	14	0						
COIMBATORE.	Carried forward...	6,345	14	0	7,647	10	9	2,91,178	2	11

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
COIMBATORE—(*Continued*).	Brought forward...	6,345	14	0	7,647	10	9	2,91,178	2	11
	Repairing Public Privies situated near the Bazar at Ootacamund.....	26	12	0						
	Works below 100 Rupees.....	165	8	0						
					6,772	2	0			
								14,419	12	9
	Planting Avenue Trees.									
	Planting avenue on the road from Thalli to Kelamungalum.....				195	6	11			
	Sundry Items.									
	Constructing a Market Shed at Salem.....				744	10	9			
	Paid to the Municipal Association at Salem..... ...				220	1	0			
	For the sanitary improvement.....				160	0	0			
	For two wells sunk in the Town of Usur after deducting the contribution made by inhabitants...				363	4	0			
					1,487	15	9			
	Construction of Roads and Bridges.									
	Road between Womalur and Mechari... ...	914	13	2						
	Do. from the Railway Station at Suramungalum to Hastamputti.....	498	9	5						
	Do. from Mathikarray to join the Bangalore Trunk road.....	928	13	6						
	Do. from Denkencotta to Usur...	148	5	3						
	Parapet wall on the tank bund at Usur...	199	14	10						
					2,690	8	2			
	Repairs of Roads and Bridges.									
SALEM.	Repairing the road and the Bridge on the twelfth mile of the road from Usur to Denkencotta.....	880	0	5						
	Do. do. from Usur to Talli...	729	3	10						
	Do. do. between Talli and Denkencotta and the Timber Bridge on the second mile of the same.....	294	15	2						
	Do. do. from Mattagiri to Attipulli	446	9	8						
	Do. do. from Usur to Bangalore ...	298	15	0						
	Do. do. from Muttagiri to Kelamungalum.....	543	15	4						
	Do. do. from Kistnagiri to Royacottah.....	343	7	9						
	Do. do. from do. to Darampuri.	296	6	0						
	Do. do. from do. to Samulputti.	645	9	0						
	Do. do. from Trippatur to Ahlungayum.....	307	10	0						
	Do. do. from do. to Lungarpett.	326	14	2						
	Do. do. from Salem to Trichinopoly.	348	13	3						
	Do. Salem and Cuddalore roads ...	498	14	0						
	Do. Salem Town road...	197	9	8						
	Do. Salem and Womalore road... ...	274	11	4						
	Do. Salem and Shevapet and Trichinopoly roads.....	431	14	11						
	Do. Salem and Coimbatore road ...	460	4	2						
	Do. road from Salem to the foot of Shevaroy Hills.....	468	10	8						
	Carried forward ...	7,794	8	4	1,683	6	8	3,05,597	15	8
					2,690	8	2			

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
		RS.	A.	P.	RS.	A.	P	RS.	A.	P.
SALEM—(*Continued.*)	Brought forward...	7,794	8	4	1,683	6	8	3,05,597	15	8
	Repairing the road from Darampuri to Pennangarum	869	12	2	2,690	8	2			
	Do. do. from Adumancotta to Mullapurum	511	12	6						
	Do. Durampuri and Kistnagiri road.	507	2	0						
	Do. Karur and Morappur road	358	0	0						
	Do. Uttengiri and Samalpatti road.	207	12	0						
	Do. road from Senkagiridrug to Razipur	1,149	8	2						
	Do. do. from do. to Yadappadi.	450	3	3						
	Do. do. from Vellore to Iderpolliem	509	8	3						
	Do. do. from do. to Maganore...	699	3	1						
	Do. do. from do. to Peramutti.	149	14	9						
	Do. do. from Namakul to do. ...	549	11	11						
	Do. do. from Maganore to Velayappatti	399	10	8						
	Do. do. from Namakul to Maganore	249	9	11						
	Do. do. from Attur to Razipur ...	745	10	11						
	Do. do. from Peramutti to Trichengode	899	9	0						
	Do. do. from Namakul to Thuthungurpet	2,896	13	10						
	Do. do. from Yedupadi to Palumputti	299	8	8						
	Do. do. from Trichengode to Senkagiri	349	14	10						
	Do. do. from Namakul to Trichengode	1,036	13	1						
	Do. do. from Salem to Trippatur...	427	8	5						
	Do. Government Choultry at Hanoomartherthum used by travellers...	180	0	0						
	Do. do. from Muttikarii to Usur...	626	13	0						
	Do. do. from Usur to Thalli.....	188	9	5						
	Works below 100 Rupees.....	275	0	3						
					22,422	10	5			
					25,113	2	7			
	Establishment.									
	Cost of Establishment on several works.....				211	9	1			
	Contingencies.									
	Miscellaneous payments.....				776	0	8			
								27,784	3	0
SOUTH CANARA.	*Charges of Collections of Ferry Rents and Tolls.*									
	Purchase of eighteen Boats.....				1,315	3	6			
	Jangur and Ferry Sheds.....				63	0	9			
	Repair of Ferry Boats.....				94	10	8			
					1,472	14	11			
	Proportion debited on account of Public Works Establishment.....				3,000	0	0			
	Carried forward...				4,472	14	11	3,33,382	2	8

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.				Amount.			Total.		
					RS.	A.	P.	RS.	A.	P.
SOUTH CANARA—(*Continued.*)	Brought forward...				4,472	14	11	3,33,382	2	8
	Sundry Items.									
	Construction of a Chuttrum at Chinmady.....				297	14	5			
	Rent of ground where Jangur platform was kept at Mangalore.....				1	8	0			
	Maintenance of Fire Engine and purchase of Stores.				183	12	3			
					483	2	8			
	Construction of Roads and Bridges.									
	Road from Mudbedry to Buntwall..... ...	2,828	1	2						
	Do. from do. to Mulki...	2,161	1	1						
	Do. from Karkal to Padbedry...	384	8	5						
	Do. from Poottoor to Manjeshwar.....	1,390	15	5						
	Do. from Cundapur to Halladi.....	354	15	6						
	Road to Cokaray.....	172	9	9						
	Works below 100 Rupees.....	71	4	0						
					7,363	7	4			
	Repairs of Roads and Bridges.									
	Repairs to the existing roads...	269	5	7						
	Repairing the road from Mudbedry to Mulki.....	262	9	10						
	Do. do. from Karkal to Padbedry.	231	10	8						
	Do. do. from Mudbedry to Buntwal	149	14	10						
	Do. Beltangudi, Nagore, and Mulladi ghat road.....	312	12	10						
	Works below 100 Rupees.....	52	7	0						
					1,978	12	9			
					9,342	4	1			
	Charges of Collection of Ferries and Tolls.							142,98	5	8
MALABAR.	Construction of Ferries and Boats in Malabar and Wynad.....				709	2	8			
	Moiety of the Mahé Ferry rent paid to the French Government.....				1,327	8	0			
	Establishment.....				64	0	0			
					2,100	10	8			
	Proportion debited on account of Public Works Establishment.....				18,000	0	0			
	Sundry Items.									
	Amount adjusted on account of two cheques of the Groynes Fund debited to General Fund in 1861-62, now adjusted to the District Road Fund under the orders of the Accountant General.....				317	15	3			
	Construction of Roads and Bridges.									
	Constructing bridges and drains on the roads from Badgara to Nathapuram.....	1,651	14	11						
	Do. Wooden bridges on the road from Kalpetta to Sultan Battery...	730	9	0						
	Carried forward...	2,382	7	11	20,418	9	11	3,47,680	8	4

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
MALABAR—(*Continued.*)	Brought forward...	2,382	7	11	20,418	9	11	3,47,680	8	4
	Constructing Wooden bridges on Panamoram to Kirote.....	193	6	0						
	Do. drains and tunnels on the road from Anjarakundy to Tellicherry.....	400	0	0						
	Do. Wooden bridges on the road from Ponani to Vetethpudiengoody.....	640	0	0						
	Do. a tunnel on the Tellicherry coast road.....	102	0	0						
	Do. a masonry bridge on the road from Cherpulcherry to Angadipuram.....	628	5	0						
	Do. the Tuta bridge on the road from Cherpulcherry to Angadipuram.....	9,145	13	7						
	Re-constructing a bridge on the road from Nathapuram to Edicherry.....	660	10	0						
	Do. an arched bridge on the road from Tellicherry to Mahe.....	1,031	14	8						
	Re-building the Patiotu bridge at the foot of the Cutiadighaut.....	532	13	3						
	Re-building a bridge on the road from Padanagarum to Mangalore.....	203	0	0						
	Re-building a tunnel at the second mile west of Palghaut on the Trunk road No. 5...	140	0	0						
	Clearing the bed of the Kutoytoda on the road from Palghaut to Mangara.....	111	0	0						
	Re-constructing a Tunnel at the 50th mile on the Trunk road No. 5.....	105	0	6						
	Building a revetment to Wadakancherry Thode bridge on the Trunk road No. 5.	550	0	0						
	Re-building a Tunnel on the road from Pallathulli to Yalapuli.....	160	0	0						
	Do. Palay bridge on do. from Tellicherry to Kutiade.....	235	4	10						
	Do. the Peria Thode bridge on the road from Pudunagarum to Mangara.....	150	1	0						
	Making a road from Malapuram to Tamur.	3,609	7	10						
	Do. do. from Nathapuram to Peringolath.....	181	9	4						
	Do. do. from Talipiramaba to Valiapatam	698	9	5						
	Do. do. from Pudunagarum to Mangara.	1,176	2	7						
	Do. do. from Nathapuram to Kuttipuram.....	146	4	2						
	Constructing a bandy road from Badagara to Nathapuram.....	508	5	6						
	Do. a road from Mahé to Mandole.....	667	0	0						
	Improving a road from Kalpetta to Sultan Battery	270	0	0						
	Re-building the Pyolli Lock on the road from Calicut to Tellicherry...	4,150	8	0						
	Works below 100 Rupees.....	105	11	0						
	Repairs of Roads and Bridges.				28,885	6	7			
	Repairing thirteen Wooden bridges on the roads in Ponnani.....	630	10	0						
	Do. a bridge on the roads in Ponnani.	196	2	9						
	Do. do. on the Canal from Ponnani to Chowghaut.....	134	11	0						
	Carried forward...	961	7	9	20,418	9	11	3,47,680	8	4
					28,885	6	7			

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Contd.*)

Districts	Nature of the Work performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
MALABAR—(*Continued.*)	Brought forward...	961	7	9	20,418	9	11	3,47,680	8	4
	Repairing and building a conservancy on the road between the Travellers' Bungalow and backwater at Badagara.....	537	8	0	28,885	6	7			
	Do. Palar bridge on the Palghaut roads.	124	0	0						
	Do. Culverts on the road from Tellicherry to Murat	150	0	0						
	Do. Tunnels, &c., on the road from Cannanore to Tellicherry.....	105	5	11						
	Do. the Keedakadava bridge.....	110	14	7						
	Do. the Evinjolli Bridge on the road from Tellicherry to Peria.....	957	12	8						
	Do. the Codevilli Bridge on the road from Tellicherry to Cannanore.....	136	9	1						
	Do. the Murat Bridge on the road from Calicut to Badagara...	2,499	13	10						
	Do. the Katancherry Bridge on the road from Pudiengudi to Mullapuram.	255	0	0						
	Do. the bridges on the road from Calicut to Condotte	173	0	0						
	Do. a drain on the Calicut Bazar Canal road	160	0	0						
	Do. Mahé Bridge on the road from Calicut to Mallapuram.....	152	0	0						
	Do. the Mongatari Bridge on the road from Pudiengadu to Arikencherry.....	500	0	0						
	Do. the Puthur Bridge on the road from Malapuram to Ponani	980	0	0						
	Do. two bridges and four tunnels on the road from Pulandole to Tirtala....	263	10	11						
	Do. bridges on the road from Cherapulcherry to Mandar *via* Congode.....	176	13	0						
	Do. do. on the do. Pudunagaram to Collungode.....	968	0	0						
	Do. a wooden bridge on the road from Palghaut to Alatur.....	248	0	0						
	Do. do. at the tenth mile east to Palghaut on the Trunk road No. 5.....	110	0	0						
	Do. do. over the fort ditch at Palghaut.	300	0	0						
	Do. do. Chailakadavathodu on the road from Angadipuram to Pattambi.....	100	0	0						
	Do. a wooden bridge on the road at Kavathattum Potai on the road from do. to do.	230	0	0						
	Do. wooden bridges on the road from Badagara to Kutiade.....	328	9	0						
	Do. Bridge over the Conolly Canal....	221	15	7						
	Do. do. over the Canal from Kutai to Tamur.....	1,555	12	6						
	Do. a bandy road from Kalpetta to Sultan Battery	1,000	0	0						
	Do. a road from Tellicherry to Kudiade	744	3	0						
	Do. do. from Anjarkandy to Parole chowky.....	1,600	0	0						
	Do. do. from do. to Tellicherry..	800	0	0						
	Do. do. from Calai to Calicut.....	350	0	0						
	Do. do. from Baliaputnum to Taliperamba.....	678	15	8						
	Do. do. from below Peria Ghaut...	2,000	0	0						
	Carried forward...	19,479	7	6	20,418	9	11	3,47,680	8	4
					28,885	6	7			

Statement showing the particulars of expenditure from the District Road Fund, &c.—(*Concld.*)

Districts	Nature of the Work performed.				Amount.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
MALABAR—(*Concluded.*)	Brought forward...		19,479	7	6	20,418	9	11			
	Repairing a road from Mamli to Kadagancherry					28,885	6	7	3,47,680	8	4
	Do. do. from Areacode to Edavana.		720	0	0						
	Do. do. from Calai to Calicut		1,210	0	0						
	Do. do. from Tanar Railway station to Bazar		169	8	3						
	Do. do. from Tarangoody to Parpanungadi		108	0	0						
	Do. do. from Kalai to Beypoor		320	0	0						
	Do. do. from Chelpulcherry to Woottumpolliem		236	4	0						
	Do. portion of the road from Kulputty to Railway station		620	0	0						
	Do. do. of the do. from Palghaut to Pulathille		152	4	0						
	Do. road from Pudungarum to Chittoor		250	1	0						
	Do. do. from Palghaut to Palpulli		1,219	10	5						
	Do. do. from Wommiolum to Cherpulcherry		1,040	0	0						
	Do. do. from Tellicherry to Badagara		619	15	10						
	Do. do. from Badagara to Ellatur		1,297	0	8						
	Do. roads in Palghaut Taluk		1,428	4	8						
	Do. do. in Walwanad do.		485	1	6						
	Do. do. near the fishing village near Tellicherry coast road		132	6	2						
	Do. do. from Tellicherry to Muttanur on the Trunk Road No. 4		966	10	0						
	Do. the road from Culputti and Palghaut Railway station		500	0	0						
	Do. a portion of the Trunk road No. 4		101	3	0						
	Works below 100 Rupees		1,400	0	0						
			1,098	0	6						
						33,553	13	6			
						62,439	4	1			
	Establishment.										
	Pay of two Apprentices					57	14	10			
	Pay of a Writer in the Collector's Office					104	0	0			
	Pay of a Peon at Pyolli Lock					25	0	0			
	Contingencies.										
	Rent of Pediengudi Jail					92	4	2			
	Miscellaneous payments					92	4	2			
						371	7	2			
									83,229	5	2
	Grand Total								4,30,909	13	6

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RUMBAH, 7th June 1864.

No. 115,

From G. S. FORBES, Esq.,

Collector of GANJAM,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue.

1. With reference to the Board's Standing Circular, No. LXXIII of the 23rd June last, No. 3,753, I have the honor to submit the usual Report and Statements appertaining to the Local Funds of the District under the control of the Board, for the year ending the 30th April last.

2. The following is an abstract of the receipts for the year :—

ITEMS.	1862-63.			1863-64.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
District Conservancy	393	1	0	2,965	13	0	* 2,572	12	0
Jungle Conservancy Fund...	825	8	8	90	12	6	734	12	2
Pound Fund	1,265	10	5	2,968	7	10	* 1,702	13	5
Stamping Fee Fund... ...	...	...	...	...	...	...	...	...	...
Total.........	2,484	4	1	6,025	1	4	* 3,540	13	3

3. The increase in Road fund is owing to the transfer of Rupees 2,700, the surplus collections of the Pound fund, which also shows an excess over last year's receipts of Rupees 1,702-13-2, the result of the construction of new Pounds in all important villages, as intimated in my last report, dated the 25th July 1863.

4. The decrease in Jungle Conservancy is in consequence of the fund now operating only in those tracts of country not brought under Government conservancy.

5. With the exception of Rupees 200 from the Road fund granted in aid of the Municipal Associations of Chicacole and Berhampore, and Rupees 250 for planting and fencing trees along channel tanks in the Chicacole Taluk, no other expenditure was made for the benefit of the public. The orders of the Accountant General 10th May last, printed on page 951 of the "Fort Saint George Gazette," directing Rupees 500 to be debited to the Road fund on account of supervision of the Public Works Department for the year 1863-64, having been received after the closing of the accounts for the official year, the debit does not appear in the statement attached to this report. A representation* has been made to the Accountant General to induce the Government to effect a modification of the order so far as this District is concerned.

* On the 23rd May 1864.

6. During the past year, the receipts from sale of bamboos, brushwood, &c., cut in the Government jungles, were credited to "Forest Revenue." These receipts clearly belonging to the Jungle Fund, instructions have been issued to the Conservator of the Gumsur and Suradah Forests to credit, from the current year, these fees to "Jungle Conservancy," instead of to "Forest Revenue."

7. Application was made to the Board, with reference to the circumstances of the District, on the 2nd May last, to permit a diversion of the surplus Jungle funds in the same manner as the surplus collections of the Cattle Pound Funds are transferred to Road Local Fund.

Exd. R. H. Lee.

Rev. 1864. Department.

No. 3092.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 23rd November 1864.

Despatched 25th

Received 26th

No. 7,620.

Submitting with remarks reports of the Collectors on the operations of the Local Funds during 1863-64.

No. 72.

BIMLIPATAM, 9th June 1864.

No. 332.

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

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my report on the Local Funds of this District for the official year 1863-64, together with accounts Nos. 1 and 2, showing the receipts and disbursements prepared according to the prescribed forms.

2. These accounts have been prepared by the Treasury Deputy Collector to tally in every particular with the treasury accounts sent to the Accountant General, as required by the Board in Miscellaneous Circular, No. XLIII, dated 3rd May.

3. The Accountant General, as required in paragraph 6 of that Circular, has as yet made no reference on the subject of the adjustment of the balance outstanding at the end of 1862-63 in the accounts of my office, and as there is scarcely any time to wait for his instructions, this report being required at Madras by the 15th June, I have resolved to submit it at once. Should any alteration hereafter take place, I shall communicate the same to the Board.

4. The resources of our fund were, as usual, (1) District Road Fund; (2) Jungle Conservancy Fund; (3) Stamping Fee Fund; and (4) Pound Fund.

District Road Fund.

5. The District Road Fund collections amount to Rupees 5,130-7-2, or, including the balance of Rupees 10-8-0, to Rupees 5,140-15-2; but the actual receipts do not exceed Rupees 2,840-15-2, as explained below.

6. The sum of Rupees 2,200 was, as shown in Column 2 of Statement No. 2, submitted for 1862-63, transferred by order of the Accountant General from the one per cent. Income-tax Fund, and the receipts of last year to the extent of Rupees 237-4-10 were, it will be seen, disbursed in that year in adjustment of the same, leaving a balance of Rupees 1,962-11-2 unadjusted.

7. The above order of the Accountant General was reversed in November last. The sum of Rupees 2,200 was accordingly transferred to the credit of the Road Fund, and the balance of Rupees 1,962-11-2 *debited* to the one per cent. Income-tax Fund. These sums have been adjusted in the present returns.

8. The total expenditure in the year (inclusive of the last mentioned sum) was Rupees 3,062-11-2, leaving a balance on hand of Rupees 2,078-4-0 available for 1864-65.

Jungle Conservancy Fund.

9. The working of this branch has been detailed in the Administration Report submitted last month, as required by the Board. Nothing more on the subject is therefore necessary in this report. The collections, including the balance on hand, amounted to Rupees 92-6-1; the expenditure, as shown in Statement No. 2, to Rupees 69-2-9, leaving a balance on hand, at the close of the year, of Rupees 23-3-4.

Stamping Fee Fund.

10. The receipts from this fund were as usual small, being Rupees 41-12-0 during the year under review. Including the balance the amount on hand was Rupees 73-12-0; of this sum Rupees 30-8-0 were spent as wages to a small establishment for stamping purposes, entertained by the Treasury Deputy Collector for three months, leaving Rupees 48-4-0 as a balance on hand at the close of the year.

Pound Fund Receipts.

1862-63...	1,356	14	6
1863-64...	2,998	11	8
	1,641	13	2

11. It will be observed that under this head, the receipts have considerably increased during the year, being Rupees 1,641-13-2 above those of 1862-63. Including the balance of this year, the total receipts amounted to Rupees 3,897-12-4. Of this sum Rupees 402-10-8 were spent in the erection of new and repairing of old Pounds, and in payment of establishments.

Rupees 2,695-9-6 were transferred to the Road Fund, and Rupees 31-12-2 advanced for other Pounds, leaving a balance on hand of Rupees 767-12-0.

12. The following is a comparative statement of the receipts under each of the several heads, as above shown, during the past two years:—

	1862-63.			1863-64.		
	RS.	A.	P.	RS.	A.	P.
District Road Fund	526	15	7	5,130	7	2
Jungle Conservancy Fund	56	9	0	46	7	1
Stamping Fee Fund	32	0	0	41	12	0
Pound Fund	1,477	0	3	3,165	2	4

Exd. J. Wright.

COCANADA, 21st June 1864.

No. 150.

From J. FRASER, Esq.,

Officiating Collector of the GODAVERY DISTRICT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue.

1. I have the honor to forward my Report on the Local Funds for the past official year, together with statements prepared in the forms furnished with the Board's Standing Circular, dated 3rd June 1863, No. LXXIII.

District Road Fund.

2. It will be observed that the actual expenditure, during the year, is Rupees 30,790-0-8, the greater portion of which, viz., Rupees 29,781-11-8, has been spent on the construction and repairs of district roads, &c. A sum of Rupees 969-5-0, sanctioned by the Board in their Proceedings, dated 25th September 1863, No. 5,305, has been paid to the Municipal Associations at Cocanada and Jagannaikpuram as a grant-in-aid to the local contributions. The merchants of Coringa having subscribed a sum of Rupees 39 for constructing a road from the wharf to the Sea Custom House at that place, the same has been supplemented by an equivalent grant from the District Road Fund, under the authority conveyed in the Board's Standing Circular, No. XC, dated 23rd July 1863.

3. The expenditure during the year has been greater than that of the preceding year. The following abstract exhibits a comparison between the receipts of the past official year and those of the year now under review :—

	RS.	A.	P.
1862-63	17,248	5	6
1863-64	30,790	0	8

Abstract.

ITEMS.	1862-63. RS.	A.	P.	1863-64. RS.	A.	P.	Increase RS.	Decrease. RS.
District Road Fund.								
Ferry Rents and Tolls.....	178	5	4	931	3	0	753	.....
Road Fund	6,200	7	10	6,674	13	2	474	.....
Avenue clippings	360	8	8	432	13	0	72	.....
Grass rents	24,538	0	7	12,827	0	11	.....	11,711
Surplus collections of Pound Fund.	7,994	12	0	9,523	6	2	1,528	.....
Total.....	39,272	2	5	30,389	4	3	.....	8,883

4. The increase in the ferry rents is owing partly to a higher rate of rent for the Narsapur and Chinchinada ferries for the current year, and partly to these ferries not having been rented out for a whole year in 1862-63.

5. The decrease under grass is attributable to a large amount, collected in former years, having been transferred to this head from "Extra Revenue," in 1862-63, under the orders of Government dated 22nd November 1862, No. 2,168, which was not the case in the year under report.

6. The increase in the surplus collections of Pound Fund is ascribable to the balance remaining at the end of April 1863-64, being greater than that which remained at the close of the year 1861-62, owing to the increased collections of 1862-63 over those of the year preceding.

Jungle Conservancy Fund.

7. The Jungle Conservancy rules having been introduced only from October 1863, the receipts during the year have been small, and amount to Rupees 1,295-1-6. The operations of these rules having been detailed in the Administration Report submitted to the Board on the 17th ultimo, No. 124, I need not recapitulate the same.

Pound Fund.

8. The receipts under this head, in the year under report, slightly exceed those in the year immediately preceding, as shown in the margin, which calls for no remark, the item being of a fluctuating character. The charges on account of establishment, &c., in the year amount to Rupees 1,958-3-1, which is greater than that in the past and previous years, in consequence of the entertainment of certain Pound Gumastas, &c., in the taluks, which was not the case before.

	Rs.	A.	P.
1863-64	10,622	5	9
1862-63	9,955	11	7
Increase..	666	10	2

9. Having very lately joined the District, I of course do not speak of the Local Fund expenditure from personal knowledge. I have, however, observed two or three things in the accounts connected with it which appear to me wrong, and I have written both to the Board and the Superintending Engineer regarding them. *First.*—I may refer to the expenditure of Local Funds on burial ground repairs. In other districts in which I have served, viz., Trichinopoly and North Arcot, expenditure of this sort was, to the best of my recollection, always incurred from Imperial Funds under the sanction of Government. *Secondly.*—I have found that, in two or three instances, Local Funds have been applied to the repair of tanks, and without estimates having been submitted to, or sanctioned by, the Collector. In these cases I have called on the Superintending Engineer to refund the sums so improperly spent from Imperial Funds. I also observed that a tunnel under an Imperial line of road had been constructed from Local Funds; this I consider a misapplication of them.

10. I was informed in Madras by the late Superintendent of Police, Lieutenant Robertson, that numerous deaths from drowning occurred in consequence of their being no proper ferry boats, or means of crossing the irrigation channels, provided in many parts of the delta. I have heard the same from credible authority since I joined the district also. Most, if not all, of the roads crossing the delta are local; and I am afraid that the outlay on ferry boats and their repairs has not been large enough. Wherever a line of road is crossed by an irrigation channel, I consider it the bounden duty of the authorities to provide efficient and safe means of crossing it whether by boat or bridge. The Superintending Engineer and myself are at issue at present as to the proper mode of constructing these district roads. He seems to think that in the delta, raised mud-embankments, sanded at the top, and bridged throughout their length, are sufficient. I should wish to see gravel substituted for sand; but if the cost of laying this down should prove to be so great as the Superintending Engineer estimates it at, gravel can only be used on a few roads; but I should certainly wish to see the experiment tried on such a line, for instance, as the road from Cocanada to Samalcotta.

11. I do not believe, from all I can hear, that any one line of district road in the delta is bridged or provided with efficient ferry boats throughout its length. I know that these so-called ferry boats are in many cases palmyra canoes on which a palankeen may be crossed with care, and on which a bandy cannot be crossed at all. I hope to see this remedied ere long.

Exd. R. H.Lee.

MASULIPATAM, 20th July 1864.

No. 144.

From G. THORNHILL, ESQ.,
Collector of the KISTNA DISTRICT,

To W. HUDLESTON, ESQ.,
Secretary to the Board of Revenue.

1. I have the honor to submit my report on the operations of Local Funds for 1863-64, accompanied with two Statements prepared in the forms received with the Board's Standing Circular, No. LXXIII (Board No. 2,753) of 23rd June 1863.

District Road Fund.

2. The collections within the year under report, inclusive of unadjusted items, amounted to Rupees 43,489-2-2, from which Rupees 11,546-14-9, the excess charge noticed in paragraph 2 of the last year's report being deducted, there remained a balance of Rupees 31,942-3-5. From this amount, the actual expenditure incurred in this year, viz., Rupees 29,938-14-3 being deducted, there remained a balance of Rs. 2,003-5-2, which sum was in hand at the close of the year under review; the remaining items Nos. 2 and 3 noted in the margin had not been adjusted at that time.

	Rs.	A.	P.
1. Balance at the close of the official year 1863-64...	2,003	5	2
2. Advances made for materials, &c...	3,746	10	9
3. Cash balance remaining with the executive officers.	1,262	9	9
Total...	7,012	9	8

3. Of the actual expenditure, Rupees 29,938-14-3 as above shown, Rupees 24,929-9-9 were laid out on the construction and repairs of the District roads, &c., as detailed in Statement No. 2.

4. In noting some of the more important works, I have ventured to refer to the numbers in the accompanying Statement, instead of naming each work afresh.

5. Numbers 4, 5, 6, 9, 10, 11, 14, 19 and 29, are all roads for facilitating traffic in the low lands of the delta; they are both costly and difficult of construction owing to the nature of the soil and absence of metal.

6. Numbers 1, 2, 3 and 12 were constructed rather for the benefit for the salt trade than for the general use of the country, although they have been of great general use as well. I request the Board's instructions for the re-imbursement of the sums spent upon them from the Imperial funds.

7. These roads were originally commenced in the year 1861, when there was a large sum of money at the credit of Local Funds, and when Imperial Funds were not available. They were urgently needed to facilitate the trade in salt.

8. I propose, with the Board's permission, submitting a Statement in a separate communication, showing the aggregate sum expended on them from the first, with a view to obtaining an equivalent grant from Imperial Funds to be placed to the Local Funds credit.

9. Numbers 7, 8, 15, 16 and 17 are all cotton roads, they will also be of much general benefit to the country when finished.

Jungle Conservancy Fund.

10. One instance of violation of the rules having been reported, the parties implicated were punished. Inclusive of the balance of last year, the total receipts in the year under review amounted to Rupees 10,327-2-3, the amount expended therefrom as detailed in Statement No. 1, viz., Rupees 1,774-0-11 being deducted, there remained a balance of Rupees 9,153-1-4. Rupees 501-1-6 of the receipts under this head were laid out in the formation of avenues along the road from Bezoarah towards Hyderabad. The trees are still young, but are in a thriving condition.

Stamping Fee Fund.

11. The amount of receipts under this head during the year was Rupees 254-0-2; of this Rupees 218-14-9 were expended on account of salaries of establishment and contingencies, leaving a balance of Rupees 35-1-5. The system of stamping weights and measures has been this year introduced in the Guntoor and Rajahpett Taluks under the superintendence of the Sub-Collector.

Pound Fund.

12. At close of the last official year, there remained a balance of Rupees 17,692-13-6, which together with Rupees 27,698-4-10, the current year's receipts, amounted to Rupees 45,391-2-4. The total charges to be deducted therefrom, viz., the unadjusted items and the sums of Rupees 23,633-8-11, and Rupees 6,000 transferred in July and December 1863 to the District Conservancy Fund, amounted to Rupees 36,036-15-4. The remainder, viz., Rupees 6,013-9-5, was expended on the construction and repair of Pounds, charges of establishment, &c. The balance remaining at the close of the year was Rupees 9,354-3-0.

One per cent. Income Tax Fund.

13. The grant from the one per cent. Income Tax Fund for the year under report for this District, was so small that many important works came to a stand still for want of funds. This was brought to the notice of the Board by the Acting Collector in his letter, dated 8th September 1863, No. 204. I observe that 14,000 Rupees have been allotted to this District for the year 1864-65.

14. An account showing the transactions of this item, as well as three items noted in the margin, classed under the general head of Local Funds, is appended to Statement No. I.

1. School Fee Fund.
2. Port Fund.
3. Police Lodging Fee Fund.

15. A separate report has been submitted regarding the Bungalow Funds.

Exd. J. Wright.

NELLORE, 17th June 1864.

No. 181.

From J. W. B. DYKES, Esq.,
Collector of NELLORE,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to report on the Local Funds for 1863-64, according to the forms hitherto in use.

2. DISTRICT CONSERVANCY FUND.—Under this head the Road Fund gave Rupees 10,000 in round numbers; from "Pounds" we were able to set apart Rupees 5,500, and adjustments of one per cent. Income tax, referred to in the correspondence noted marginally, balance from last year, &c., have swelled our receipts to Rupees 43,904.

1. Paragraph 6 of Board's Proceedings, dated 5th November 1863, No. 7,042.
2. Paragraphs 2 and 3 of Collector's letter, dated 17th idem, No. 386, in reply to foregoing Proceedings.
3. Superintending Engineer's letter to Collector, No. 307, dated 10th December 1863.

3. Our expenditure has been Rupees 34,807, of which Rupees 3,667 is unadjusted, Rupees 2,287 supplements to local subscriptions, and Rupees 28,852 the expenditure on roads, &c.

4. As regards this expenditure, reporting thus early in the year I regret I cannot say much from personal observation; later on I shall probably have seen most of the work done; at present I can only state the expenditure has been on lines of great importance, and has been in proportion to the importance.

5. The heaviest item was not included in the Budget. It was a separate grant under the order of Government*. And to this extent I have under-stated the expenditure on the Ongole and Kottapatnam road in the letter noted marginally.

* Public Works Department, dated 15th September 1863, No. 2,654.

No. 73 dated 28th March 1864, recorded in Board's Proceedings of 26th April 1864, No. 2,517.

6. A further item of Rupees 3,457 is also expenditure not provided for in the Budget, but has been money laid out on an important road which required to be put in proper order.

7. The new toll house at the anikut closes the list of new works, and is a pretty building and a credit to the officer of the range, Lieutenant Smith R. E.

8. The receipts however under this head of toll on the Pennair anikut are not in so satisfactory a state. The toll house has been built out of the Local Funds, or it may be said out of the receipts from the toll in 1862-63. But the receipts from the toll in 1863-64 have been carried to the Imperial credit, and I am not aware under what head the money has been drawn for repairing the roadway. A special report will be submitted on the subject.

9. The repairs call for no special remark. It will be seen they were chiefly in the Nellore Taluk where our traffic is heavy.

10. For our Jungle Conservancy Fund we had Rupees 2,688 available, and a beginning has been made in putting down palmyras and casuarinas. This year I trust our expenditure will be more in accordance to the funds at our disposal; and as regards casuarinas I have already informed the Board, in the Administration Report, the progress made has been satisfactory. In palmyras the season has told against us.

11. I regret no progress has been made in the actual stamping of our weights and measures, owing to the delay at the Mint in furnishing standards. I will again address the Mint Master on the subject; and, the requisite tables having been drawn up, we may anticipate rapid progress once the standards are received.

12. The total receipts during the year from Pounds (Rupees 10,156) was in excess of last year, and including the balance brought forward under this head, we show, on the credit side, a total sum of Rupees 19,389, against which we have Rupees 4,000 charges in round numbers, and Rupees 5,500 transferred to the Conservancy Fund for the year under report, leaving a balance of 10,000 Rupees, of which I propose to inform the Superintending Engineer. Rupees 6,000 can be transferred with safety to the Road Fund of the current year.

13. And in this year's report the new forms will be used.

Exd. R. H. Lee.

MUDDENPULLY, 15th June 1864.

No. 81.

From H. G. SMITH, Esq.,
Acting Collector of CUDDAPAH,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Report on the Local Funds for 1863-64, accompanied by Statements Nos. 1 and 2, prepared agreeably to the forms forwarded with the Board's Standing Circular, dated 23rd June 1863, No. LXXIII, Board No. 3,753.

2. The marginal note shows the balances under each head available for expenditure in 1864-65. The third item will be transferred to the District Road Fund, as per instructions of the Board as contained in the Circular referred to in the first paragraph.

	Rs.	A.	P.
1. District Conservancy Fund	1,256	8	7
2. Jungle Conservancy Fund.....	6,701	7	11
3. Pound Fund after deducting Rs. 931-14-6 on account of Pounds and Salaries of Pound-keepers in 1864-65	4,500	0	0
	12,457	11	6

3. I have also the honor to forward three detailed Statements of Receipts, &c., under the abovementioned three heads for the Board's perusal, together with one received from the Superintending Engineer, exhibiting the amounts drawn and expended by him under the head Local Fund.

4. It has been proposed both by the Superintending Engineer and myself to expend Rupees 1,300 as per margin, out of the District Conservancy Fund on the roads from Royachoty to Cadiri, and from Cuddapah to Sidhavatam.

	Rupees.
From Royachoty to Cadiri.....	1,000
From Cuddapah to Sidhavatam.....	300
	1,300

5. The Abstract called for in paragraph 13 of the Board's Circular abovementioned will be forwarded to the Board on receipt from the Deputy Collector in charge of the Treasury.

Exd. R. H. Lee.

PULEMPETT, 28th July 1864.

No. 106.

From H. G. SMITH, Esq.,
Acting Collector of CUDDAPAH;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

* Dated 15th July 1864.

1. With reference to the Board's Official Memorandum* No. 590, I have the honor to report more at length on the Local Funds of this District.

Jungle Conservancy Fund.

	Rs.	A.	P.
† Actual expenditure by the D. P. W. ..	1,155	15	9
Do. by the Revenue Department ..	1,524	1	8
	2,680	1	5
Advances for work and Cash remaining with the Executive Officers unadjusted.. ..	1,436	11	8
Total ..	4,116	13	1

† At Akkiappalli near Cuddapah.

§ Jammalamadgu Taluk.

2. At the commencement of the past year there was a balance of Rupees 5,994, of which 4,116† Rupees were expended, and which was laid out in forming different avenues and topes, the chief of which are a tope‡ of Tamarind trees of the extent of 13 acres, the whole of which is planted and the trees are in a flourishing state, and on which Rupees 437 have been expended, the different items of which are the purchase of ground and other expenses incidental to their culture. A tope of 30 acres at Goondloor,§ in which 530 Mangoe and other trees have been planted, watered, &c, on which Rupees 129 have been expended, and which looked remarkably well when I visited it in January last. Another tope at Poolivendla of 32 acres in which 600 trees have been planted the expenditure on which is Rupees 100, and which were thriving very well when I was there in February last.

3. An avenue of trees watered and planted for nearly three miles from a suburb of Cuddapah Town to beyond the cantonment. There have also been other avenues kept up and nurseries planted as shown below, of which I hope to avail myself in forming more topes, &c., during the current year:—

Nurseries.	*Avenues.*
At Cuddapah.	On the road to cantonment of Cuddapah.
„ Pullempett.	On the road to Bellary.
„ Royachoti.	
„ Muddenpully.	On the road to Cumbum, Kurnool, &c.
„ Kadiri.	
„ Badwel.	

4. For this there was available during the year the sum of Rupees 6,439, of which Rupees 580 consisted of as shown below, and which was expended on the different roads in the district as recommended by the Superintending Engineer and have materially assisted in keeping them in fair order:—

District Conservancy Fund.

	Rs.	A.	P.
Road from Cuddapah towards Pulivendula...	1,000	0	0
Improving the Arapoy ghat	564	9	6
Road from Kadiri to Royachoty...	1,999	15	9
Road from Calcadda to Mahal	206	0	0
Tunnels on the road from Cuddapah to Sidhout	659	15	6
Road from Cuddapah to Vempalli	140	0	0
Road from Cuddapah to Bugga river	10	0	0
Total ...	4,580	8	9

Different sums also, as shown hereunder, were spent in repairing and constructing Pounds and paying the pound-keepers :—

Pound Fund.

	Rs.	A.	P.
Repairing and re-constructing two Pounds at Cuddapah and Proddatur	30	12	0
Pay of Pound-keepers	262	5	4
Total actual charges ...	293	1	4
Advances for Pounds, &c., unadjusted...	298	1	7
Total	591	2	11

5. The system of stamping weights and measures was not introduced into this District.

Exd. R. H. Lee.

Gootty, 18th June 1864.

No. 94.

From A. HATHAWAY, Esq.,
Collector of BELLARY;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit herewith two Statements, the one showing the receipts and disbursements on account of Local Fund, and the other showing the particulars of disbursements from the District road Fund during the past official year 1863-64, prepared agreeably to the forms which accompanied the Board's Standing Circular, No. LXXIII, Board's No. 3,753, under date the 23rd June 1863.

2. A detailed Statement of Receipts and Disbursements on account of Cattle Trespass Fines for the same year, prepared in accordance with the form prescribed by the Board of Revenue in their Miscellaneous Circular, No. 5,303, dated 13th August 1862, also accompanies.

3. The cost of the establishment entertained on works connected with Local Funds is included in the amount expended on the said works, as the Superintending Engineer in his letter No. 184 of the 1st instant states that no cost of establishment has been charged separately, and that such works as are executed from the District Conservancy Fund and other sources are generally superintended by the Members of Department Public Works in addition to Imperial grants.

4. A sum of Rupees 300 was paid during the year under report to the Municipal Commissioner for the Civil Pettas of Bellary, of which Rupees 100 were actually expended on Municipal improvements up to the 30th April last.

5. Under authority granted in paragraph 11 of the Board's Standing Circular, No. LXXIII, of the 23rd June 1863, a sum of Rupees 328-3-0 was expended in extirpating prickly-pear, a moiety of which amount was raised by private contribution.

Exd. R. H. Lee.

Kurnool, 7th June 1864.

No. 93.

From J. I. MINCHIN, Esq.,
Collector of KURNOOL,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to forward the prescribed statements for the preparation of the general report on the administration of the Local Funds.

2. The total receipts of the Road Fund, including the balance from last year, amount to Rupees 11,103-0-11, and the expenditure to Rupees 7,634-9-0, besides an unexpended sum of Rupees 72-1-11, left in the hands of the executive officers, leaving a balance in my Treasury of Rupees 3,396-6-0.

3. In the receipts is included the amount of Rupees 500, re-credited to the fund, on account of the erroneous debit entered in the last year, as explained in paragraph 3 of my report dated 23rd July 1863.

4. The details of the actual expenditure are given in Statement II, the small sum at our disposal having been divided on the three roads under construction, all of which have been described in former reports.

5. Of the different items which make up the Road Fund, so few are to be found in this district, that the surplus collections of pounds forms the chief sum, and the amount available for expenditure is too trifling for the outlay to be of any real advantage.

6. The Jungle Conservancy Fund shows a balance of Rupees 1,227-12-11 that has accumulated up to this date. A nursery has been started in Kurnool at the close of the last official year under the care of the Civil Surgeon, though the expenditure has been entered in the accounts.

7. All villagers will, on application, be supplied gratis with plants from this nursery; but I look forward to its chief utillity in supplying plants for the banks of the Irrigation Company's Canal, which I trust will be planted by the Company's officers as soon as water is admitted. There are few other spots in the district which afford any facilities for planting.

8. With regard to the Pound Fund, I regret to have to bring to notice an error to the extent of Rupees 53-5-2 in the entry of "Unadjusted items of last year brought forward" in the previous year's accounts. I have called upon the Treasury Deputy Collector to explain the manner in which this error was fallen into, and in the meanwhile a rectification has been made by entering that sum in the particulars of expenditure for the year under report.

Exd. J. Wright.

SYDAPET, 1st July 1864.

No. 291.

From E. G. R. FANE, Esq.,
Collector of MADRAS,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Local Fund Report for the year 1863-64, together with the Statement of Receipts and Disbursements, prepared in accordance with the forms which accompanied the Board's Standing Circular, No. LXXIII of the 23rd June 1863.

2. An Abstract Comparative Statement is also enclosed, as required in paragraph 13, showing the receipts of the years 1862-63 and 1863-64, with an explanation for the variation in the latter. From the current year the Rules circulated with the Standing Circular, No. XXVII of the 31st March last, will be strictly observed.

3. The Receipts from the "District Conservancy," henceforward to be called "Road Fund," amount to Rupees 11,366, which added to the balance on hand on the 30th April 1863 makes a total of Rupees 30,670. Deducting from this amount Rupees 22,098 that has been expended this year there remains to the credit of the Fund Rupees 8,572, exclusive of the surplus Pagoda Fund of Rupees 24,800 invested in the five per cent. loan.

4. It will be seen from Statement No. 2 that a great portion of the amount expended was laid out in the construction of roads: some very necessary roads were constructed at Sydapet; two new roads from Chunambat to Alatur and from Wallajahbad to Sunkuvar Choultry on the high western road, were also completed during the year; and lastly in the Sattivedu Division which has hitherto been totally neglected the gravelling and earth-work of the new road from Trivallur to Nagalapuram was completed. The roads from Uttukottah to Sattivedu, and from the latter to Kavarapettah on the Nellore road, would also have been finished had the Funds allowed it.

5. The necessity for completing all the roads in the Northern Division of this District is so great that the Superintending Engineer has actually asked for the large sum Rupees 54,000, and the Board having approved of these Estimates it is to be hoped that the grant applied for will be given from the Reserved Funds.

Board's Proceedings, dated 21st June 1864, No. 3,831.

6. The "Jungle Conservancy Fund" is quite new here, and we have so few sources of income under this head that our balance on the 30th April last was only Rupees 118. I intend planting ten or fifteen miles along the Southern Canal with casuarina trees, and have in a separate letter, under date the 24th ultimo, No. 279, applied for a grant of 1,000 Rupees from the "Road Fund" to help me to carry out this plan.

7. The "Stamping Fee Fund" and the "Pound Fund" call for no remarks, except that Rupees 1,000 from the latter will be carried over this year to the credit of the "Road Fund."

Exd. R. H. Lee.

From E. G. R. FANE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sydapet, 27th September 1864, No. 443.

I have the honor to request that you will be so good as to alter the balance of the District Road Fund, on the 30th April 1864, to Rupees 7,572-7-8, according to the instructions contained in the Accountant General's letter to my Deputy, and to the Proceedings of the Madras Government, Public Works Department, dated 6th July 1864, No. 1,953, true copies of which are enclosed.

ENCLOSURE No. 1.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General to the Government of Madras, to the Deputy Collector in charge of Treasury, Madras District, dated 8th July 1864, No. 1,237.

Under orders of Government in the Public Works Department, No. 1,953, dated 6th instant, copy herewith enclosed, a further sum of Rupees One thousand should be deducted on account of Public Works salaries for 1863-64 out of the balance of the District Road (formerly Conservancy) Fund on 30th April 1864, of the Madras District, in addition to the amount referred to in this Office Notification, No. 110, dated 10th May 1864.

ENCLOSURE No. 2.

Proceedings of the Madras Government, Public Works Department, dated 6th July 1864, No. 1,953.

Read the following letter from F. LUSHINGTON, Esq., Accountant General, Madras, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Fort Saint George, 25th June 1864, No. 55:—

1. In continuation of my letters of the 6th and 8th instant, Nos. 40 and 42, recorded in Proceedings of Government, dated 16th idem, No. 1,739, I have the honor to forward copies of two letters from the Deputy Collector in charge of the Treasury, Cuddapah, dated 14th and 20th June 1864, Nos. 230 and 298, stating that the balance on hand of the District Conservancy Fund is insufficient to meet the sum allotted on account of salaries of the Public Works Department.

2. On receipt of the first of the above letters from the Deputy Collector, intimating that the balance on 30th April 1864, on account of District Conservancy Fund, viz., Rupees 1,256-3-7, had been expended before receipt of the Notification of this Office, No. 110, dated the 10th ultimo, I requested that officer to inform me of the date on which the balance at the credit of the Fund was expended, and of the amount of the receipts up to that date, and from that date up to the end of the month. From his second letter it will be seen that the balance was disbursed on the 7th May, and that the receipts in that month amount to only Rupees 66-12-3.

3. Under the above circumstances, I beg to be favored with instructions as to the District to which the sum of Rupees 1,000, directed to be deducted from the unexpended balance on 30th April 1864, out of District Conservancy Fund in Cuddapah, may be removed.

Referred to the Controller and Auditor of Public Works Accounts for report.

(Signed) C. A. ORR, Colonel, R. E.,
Secretary to Government, P. W. D.

CHEPAUK,
28th June 1864.

No. 511.

The undersigned has the honor to recommend that the sum of Rupees 1,000 may be charged against the Madras District Conservancy Fund, which had a large balance available on the 1st April 1864.

(Signed) C. V. WILKIESON, Lieut.-Col., R. E.,
Controller and Auditor of P. W. Accounts.

MADRAS,
30th June 1864.

ORDER THEREON, 6th July 1864, No. 1,953.

The Governor in Council directs that the sum of Rupees 1,000, ordered in Proceedings No. 1,328, dated 7th May 1864, to be charged against the Local Funds of the Cuddapah District on account of the Establishment of the Public Works Department for the past official year be debited to the balance available from the Madras District Local Funds, in accordance with the recommendation of the Controller and Auditor of Public Works Accounts.

(A true Extract.)

(Signed) C. A. ORR, Colonel, R. E.,
Secretary to Government.

(True Copies.)

(Signed) E. G. R. FANE,
Collector.

Exd. J. Wright.

3 2

CHITTOOR, 25th July 1864.

No. 157.

From W. F. HATHAWAY, Esq.,
Acting Sub-Collector, in charge as Collector of NORTH ARCOT;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Annual Report on the operation of the Local Funds during the Official year 1863-64.

2. Two Statements, Nos. 1 and 2 drawn up in the form furnished by the Board with their Proceedings, dated 23rd June 1863, No. 3,753, are herein enclosed.

3. Statement No. 1 exhibits the receipts and disbursements from this Fund during the year under report, together with the balance in hand at the beginning and close of it.

4. Statement No. 2 shows the works of every description executed during the year from this Fund, together with the particulars of expenditure incurred.

5. During the year under review Rupees 37,660-12-11 were available for works to be executed from this Fund.

6. The total receipts and disbursements on account of Road Fund during the year under review are particularized in the margin, the balance being Rupees 13,573-7-3, but which is given at Rupees 13,577-9-6 in the Statement No. 1: this difference of Rupees 4-2-3 is due to the credits taken by the Superintending Engineer in his accounts for April 1864 being in excess of the debits in the Treasury Accounts. An explanation on this point will be obtained from that Officer and submitted to the Board.

	Rs.	A.	P.
Receipt	37,660	12	11
Disbursement	24,087	5	8
Balance...	13,573	7	3

7. In the report dated 31st October 1863, No. 223, the balance of Cash remaining unexpended with the Executive Officer on 30th April 1863 is entered as Rupees 2,974-3-8; but in the Statement No. 1 which accompanied it, it is given at Rupees 1,150-5-10, as shown in the accounts rendered by them, leaving a balance of Rupees 1,823-13-10 to be brought to the credit of this Fund.

Vide paragraph 9.

In the account rendered by the Department of Public Works, for the Official year under report, a sum of Rupees 68-10-6 only has been brought forward as the balance on hand on the 1st May 1863, leaving again a balance of Rupees 1,081-11-4 to be brought to the credit of the Road Fund out of the amount shown in their own accounts as balance on their hands on the previous date. Thus the sum of Rupees 2,905-9-2 remains to be credited to this head out of the Funds from which the works on which that sum appears to have been expended ought to have been executed.

8. The roads constructed and repaired during the year under notice are for the most part in good order. From some correspondence that has passed between this office and the Superintending Engineer, I find that during the recent Jamabundi, Mr. Robinson personally inspected some of these roads and found them in bad condition. They are specified in the margin. The Superintending Engineer appears to have been written to on the subject in view to remedial measures being adopted.

Road from Palar Aniout to Trivattur.
Do. from Palamanair to Punganur.
Do. from Conjeveram to Thellar.

9. The Superintending Engineer has furnished a programme of works selected by him and approved of by Mr. Robinson for execution during 1864-65, particulars of which are specified in the Local Fund Budget for the current Official year already submitted to the Board. For facility of reference I beg to append a list of such works.

10. A small some of Annas 10 and Pice 2 was expended from the Road Fund during the year under report in making experiments with the insect which destroys the prickly-pear. With this exception no expenditure was incurred during the year under review on account of the extirpation of the prickly-pear, as the inhabitants of the localities overgrown with the plant appeared reluctant to contribute anything.

11. The balance of the Road Fund in the Huzur Treasury outstanding on the 30th April 1863 is in Statement No. 1 given at Rupees 2,654-13-8; while in the accounts rendered to the Accountant General it is given at Rupees 18,419-10-9. The difference of Rupees 15,764-13-1 is the amount of Road Fund of Fasli 1272 collected within the Official year 1862-63, *minus* Rupees 15 advanced under instructions from the Accountant General to the Officer deputed to burst unserviceable ordnance.

12. The collections of the Road Fund appertaining to Fasli 1272 have not under the Orders of the Board conveyed in their Proceedings, dated 27th October 1859, No. 4,385, been brought to account in the Local Fund Statements of 1862-63; but the actual collections made up to the end of the year for Fasli 1272 are exhibited in the Treasury Accounts of 1862-63. Hence the difference in the two accounts adverted to.

13. An establishment at a cost of Rupees 766-9-2 was entertained during the year under review from the Road Fund, as appears from the Superintending Engineer's accounts.

14. An Account Current, showing the receipts and charges, is herewith transmitted as required in the new rules for the administration of this Fund for the Board's audit, together with 22 Bills received from the Superintending Engineer, and countersigned by me, for the expenditure of Rupees 11,772-9-11; and those for the remaining amount will be forwarded as soon as they are received from that Officer.

15. The total receipts including balance on 30th April 1863 on account of Jungle Conservancy Fund is Rupees 28,102-15-9, and the expenditure Rupees 10,613-3-4; the balance which ought to be Rupees 17,489-12-5 is however given at Rupees 17,728-14-1 in Statement No. 1 as the actual cash balance in the Treasury, the difference of Rupees 239-1-8 being the amount due for work done and charged but not paid for.

16. The receipts and disbursements on account of the Pound Fund during the year under review, and the amount credited therefrom to the Road Fund, are exhibited in Statement No. 1 above referred to. The balance brought forward therein does not tally with the entry made in the last year's return as remaining in hand at the close of that year. This difference is owing to some unadjusted advances having been included in the returns for 1861-62 and 1862-63 sent to the Board, but not shown in the *plus* and *minus* Memorandum of the Treasury accounts. A fuller explanation of this discrepancy will shortly be submitted with reference to the Board's Proceedings noted in the margin.

Miscellaneous Circular XLIII, Board No. 2,606, dated 3rd May 1864.

17. Separate reports will shortly be submitted on the operations of the other Funds, which, before the passing of the new rules, were included under the general head "Local Fund" and accordingly reported on.

Exd. R. H. Lee.

CHITTOOR, 19th August 1864.

No. 196.

From G. BANBURY, ESQ.,
Acting Collector of NORTH ARCOT,

To W. HUDLESTON, ESQ.,
Secretary to the Board of Revenue.

1. As promised in paragraph 6 of the Local Fund Report for the Official year 1863-64, I have the honor to state that the Superintending Engineer informs me that the difference of Rupees 4-2-3, therein noted, is the amount recovered from the expenditure on the road from the Palar Anicut to Trivatoor, and credited in his accounts for April last. This item did not however appear either in the Superintending Engineer's monthly account current, nor in the Progress Report, which has a separate heading for these recoveries. The total expenditure exhibited in the report was obtained from the Engineer's Progress Report for April last, and which did not show the item which has lead to the discrepancy.

Dated 25th July 1864, No. 157.

2. A Memorandum of alterations to be made in Statements Nos. 1 and 2, and in the Account current is herein enclosed, corresponding corrections having been made in my office copy.

3. With reference to paragraph 14 of the Report, I beg to forward four Bills,* since received from the Superintending Engineer, and countersigned by me for the expenditure of Rupees 4,029-12-8; similar Bills for the remaining amount† will be forwarded as soon as they are received from the above Officer.

* As per accompanying list.

† Rupees 7,938-9-10.

Exd. J. Wright.

CHITTOOR, 11th August 1864.

No. 186.

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

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor, with reference to the revised Rules for the management of the Local Funds, circulated with the Board's Proceedings noted in the margin, to submit my report on the administration of the Jungle Conservancy Fund during the official year 1863-64.

Dated 31st March 1864, No. 1,862.

2. The resources which form this fund are the seigniorage levied upon trees felled in the jungles; the value received for palmirahs sold for building purposes; and the proceeds realized by the sale of decayed trees, loppings, &c.

3. The disbursements from the fund comprise the amount of commission (viz., 10 per cent. on the amount realized) paid to the village officials for collecting this revenue, and the amount expended in paying the establishment retained to plant and protect the avenues. Until July 1863, these avenues were under the supervision of the Public Works Department, but have now, agreeably to the orders* of Government, dated 20th August 1863, No. 1,527, gradually come under the Collector's management, with the exception of those situated upon the banks of channels.

* Received in the Board's Standing Circular, No. CX, dated 28th August 1863.

4. The accompanying account No. I shows the operations during the past year as regards the fund. At the commencement of the year there was a balance of Rupees 16,349-4-10, to which were added subsequent current collections to the amount of Rupees 11,753-10-11, thus making the gross income for the year Rupees 28,102-15-9. The expenditure shows that Rupees 5,903-5-8 was laid out by the Executive Engineer, and Rupees 3,370-6-11 by the Collector's Department. The village officer's commission amounted to Rupees 1,291-2-6, so that deducting the total charges 10-564-15-1 thus incurred, there remained at the close of the year a balance of Rupees 17,538-0-8.

5. Enclosure No. 2 shows the extent to which planting operations have been carried out throughout this province. The Revenue authorities have, during the year, put down 7,650 trees; those planted during, and prior to the past season by the Public Works Department amount to 21,383, thus making a total of 29,033 trees; reckoning that each mile contains 160 trees, this total shews that 182 miles of road have been dealt with.

6. Enclosure No. 3 contains a list of Bills submitted to the Board as vouchers for the expenditure of the past season, and does not require any comments.

7. The Board are no doubt aware of the great personal interest Mr. Robinson has taken in this beneficial and important task. Proper arrangements have been made by organizing a small establishment for watching, planting, and watering the young trees upon each line of road. Nurseries have been formed at Palmanair and Chittoor, and others are about to be started at the Taluk Cusbah stations. The chief trees which have been planted are Tamarinds, Banians, and Mangoes. Casuarinas will be also tried, and there seems no reason why this quickly growing, and remunerative tree should not thrive as well here as it does in other localities.

8. In conclusion, I may remark that this season cannot be deemed a fair test of what can be done hereafter; not only was it an unfavorable one as regards the usual rains so necessary to aid exertions of this nature, but owing to its being the commencement of the undertaking in our Department, there was necessarily some difficulty experienced in getting the project into its present good working order.

Exd. J. Wright.

CUDDALORE, 9th July 1864.

No. 116.

From C. W. READE, Esq.,
Collector of SOUTH ARCOT;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my report on the financial operations of the Local Funds of this District for the official year 1863-64, accompanied by the usual Statements Nos. 1 and 2, prepared agreeably to the Board's Circular, dated 23rd June 1863, No. 3,753.

District Conservancy Fund.
Statement No. 1.

2. This Statement exhibits the collections from all sources forming the Local Funds during the year under notice. It will be seen that the collections amount to Rupees 56,304-6-7 exclusive of the balance of the previous year, Rupees 19,727-2-1, which if added gives a total of Rupees 76,031-8-8 available for expenditure. Of this amount, Rupees 48,914-10-5* have been laid out in the twelve months under notice in the construction of new works, extending and improving existing lines of roads, and opening up new communications. Rupees 7,000 have been deducted under the orders of the Accountant General, dated 10th May last, towards defraying a portion of the salaries of the Public Works Officers, &c., employed on the works, leaving, at the end of the year, a balance in favor of the Fund of Rupees 20,116-14-3. I may however mention that there has been no separate establishment kept up as formerly during the past year, and the pay of the Accountant in the Engineer's office for ten months of the time has not been charged, and neither has the Accountant in my own office, on whom devolves the labor of preparing the monthly, quarterly, half yearly, and annual accounts, &c., received any remuneration whatever for any portion of the same period. But I now propose to reimburse him at the rate of 30 Rupees per month—the fixed allowance as originally arranged between the Collector and the District Engineer. The funds in hand at the close of the year are ample to meet the charge, and I consider the payment to be strictly due for the additional work which has thus been thrown on one of the Accountants in my office. In future under the newly organised system this charge will be duly provided for.

	Rs.	A.	P.
Amount of Cheques.....	47,927	6	3
Pay of Establishment...	180	0	0
Town improvement.....	475	5	10
Boat hire, &c...	31	11	4
Building old Town Dispensary..	300	0	0
	48,914	10	5

Statement No. 2.

3. This is a detailed Statement of works of every description executed under the superintendence of the Executive Officers of the Public Works Department from the Local Fund. The total expenditure under their proper heads is as follows :—

	Rs.	A.	P.			
New works.						
Communications and Constructions.....	9,277	3	2			
Bridges, &c..... ...	4,887	15	1			
				14,165	2	3
Repairs, &c.....				33,769	9	6
				47,934	11	9

Statement No. 3.

4. This Statement shows the works entered in the Budget for execution during the current official year. The Board will observe an excess of Rupees 8,725 in the proposed cost of maintenance of roads, &c., over the actual expenditure of the past year.

Jungle Conservancy Fund.

5. The collections under this head in 1863-64 amount to Rupees 2,229-7-5, and if the balance of the previous year Rupees 4,165-4-6 be added a total of Rupees 6,394-11-11 is the result. This sum has not yet been appropriated; but I hope in the coming year that this money

will be turned to its legitimate account as desired by the Board; for it is obviously of importance that the means thus available should not lie idle but be used in the formation of nurseries and topes in eligible localities; there have however been difficulties in fixing on sites and arranging for the satisfactory apportionment of the funds; but I trust that all is now in training for action, and by next year that I shall be able to give a favorable report as to the appropriation of the receipts under this item.

Cattle Fine Fund.

6. The aggregate amount of collections under this head in 1863-64 is Rupees 7,912-3-7, and the balance of the previous year Rupees 5,321-5-8, making a total of Rupees 13,233-9-3. Of this sum Rupees 5,535-4-6 has been paid on account of the Pound Establishment, and Rupees 5,321-5-8 entered in the accompanying Statement No. 4. was transferred to the credit of the District Conservancy Fund in May 1863, leaving a balance of Rupees 2,376-15-1 at the close of the past Official year, and of which Rupees 2,300 will be carried to the credit of the "District Road Fund" in the accounts for July 1864, and the remainder reserved for defraying any charges connected with Cattle Pounds.

Stamping Fee Fund.

Statement No. 5.

7. The gross receipts under this head in the past year were Rupees 737-12-1, which, added to Rupees 351-1-3 the balance at the close of the previous year, gives a total of Rupees 1,088-13-4. Of this amount Rupees 33-4-0 have been paid on account of the Establishment, leaving at the end of the year under notice a balance in favor of the Fund to the large amount of Rupees 1,050-9-4.

8. Under the Notification from the Accountant General, dated 1st April 1864, No. 102, the collections under this head from the 1st May last have been transferred to the credit of XV Miscellaneous, and the charges to IX Miscellaneous under F Civil Services. This item, it is to be observed, will not appear in future reports of the Local Fund from which it has been withdrawn as ruled in the order above quoted.

1. Public Bungalow Fund.
2. Emigration Fee Fund, French Colonies.
3. Emigration Fee Fund, British Colonies.
4. Police Lodging Fund.
5. Process Service Fund, &c., &c., &c.

9. The receipts and charges under the several heads entered in the margin have been introduced to the credit and debit of the V, Local Funds agreeably to the Accountant General's Notification,* &c., &c. These items will therefore be excluded in future Reports on Local Funds unless I am otherwise instructed.

* Notification No. 95 of 15th March 1864, Circular, No. IX of 1st June 1864.

Statement No. 6.

10. With reference to paragraph 13 of the Board's Circular, No. 3,733, dated 23rd June 1863 already quoted, I beg to enclose an Abstract Statement of the receipts in the year 1863-64 of the several items under each head as compared with those in the year preceding.

11. The Acting Superintending Engineer, 5th Division, was called upon to furnish me with a copy of his Report on the executive operations of the Local Funds during the year under review; but Captain Gahagan informs me that no such report is now prepared in his office.

Rd. R. H. Lee.

3.6

TANJORE, 25th July 1864.

No. 250.

From W. M. CADELL, Esq.,
Collector of TANJORE,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

Vide Board's Standing Circular, No. LXXIII, 23rd June 1863.

1. I have the honor to submit the following report on the operations of Local Funds during the past official year 1863-64, accompanied by the prescribed Statements Nos. 1 and 2.

District Road Fund.

2. The receipts under the head of "District Road Fund" hitherto designated "District Conservancy, Fund," amounted in the aggregate to Rupees 37,083-6-0, as shown in Statement No. 1, which with the balance in hand on the 30th April 1863, viz., Rupees 16,879-5-9, and the further sum of Rupees 3,256-12-11, which on that date stood unadjusted in the hands of the Executive Officers, made up a total of Rupees 57,219-8-8. Of this sum, Rupees 34,067-2-7 have been expended during the year under report, as per particulars given in Statement No. 2, including also the advances remaining adjusted on the 30th April 1864, and leaving at its close a balance of Rupees 23,152-6-1.

3. The several items of receipts during the past year are shown below in comparison with those of the preceding year:—

	1862-63.	1863-64.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	2,398 1 3	2,700 9 0	302 7 9	... ...
Ferry rents...	... ...	3,796 10 10	... ...	... ...
Sale proceeds of Avenue trees and clippings... ...	11,701 11 4	... ...	... ...	6,967 7 6
Rent of palmyra trees on road No. 1, near Needamungulum	... ...	937 9 0	... ...	... ...
Surplus proceeds of Anikut plantations.	1,133 6 6	807 10 3	... ...	325 12 3
Surplus collections of Cattle Pounds	4,201 1 1	8,093 6 11	3,892 5 10	... ...
Surplus Pagoda Fund... ...	... ...	20,747 8 0	20,747 0 0	... ...
	19,434 4 2	37,083 6 0	... ...	... ...
		Net Increase...	17,649 1 10	

4. The increase in ferry rents has arisen from the increased amount for which the ferries were rented for the year under report. In reference to this item, it is however to be observed, that by a misconception of the scope of a Circular received from the Accountant General, the sum of Rupees 1,618-10-11, collected on account of the rents of two ferries in this District from July 1862 to April 1864 has been erroneously carried to the credit of the State, thus showing the receipts under this head to be to this extent smaller than what they would otherwise have been. I am at present in communication with the Accountant General as to the arrangements to be made for the re-transfer of the said sum to the accounts of the District Road Fund, and on receipt of that Officer's final instructions, the same will be credited to this head in the accounts of the current year.

5. The large decrease in the item of sale proceeds of Avenue trees and clippings, &c., arises from the fact that this item was for the first time brought under the head of District Conservancy Fund in 1862-63, and that the amount credited to this head in that year consisted of the accumulated balances of previous years, while that credited in the year under report, comprised the receipts of that year only.

6. The surplus proceeds of Anikut plantations and Cattle pounds, being items of an uncertain nature, no explanation would seem necessary for the decrease in the one, and increase in the other.

7. The Pagoda Surplus Fund which is the last of the items above noted, was brought under this head, during the year under report under the orders of the Board marginally noted, and is not an item of annual income.

1st July 1863, No. 3,993.

8. The actual expenditure of Rupees 20,829-6-9, comprises, as will be seen from Statement No. 2, the restoration and repair of no less than nineteen pieces of roads of considerable public utility, as also of sundry other descriptions of works of local importance. It is indeed a matter of regret to me that the amount of work executed during the year under report has been still small compared with the funds which were available. The fact is, however, that the Budget, as originally prepared, had to be considerably revised, and re-cast, and the sanction of Government for the revised Budget was only received in November last, and although the works were at once put in hand with the utmost vigor and expedition, it was found impossible to complete all of them during the short space of time that was left. Most of the works which remained incomplete on the 30th April last have since been completed, and I am confident that the funds in hand will be employed to the fullest extent possible during the current year.

Vide Proceedings of Government, Public Works Department, 9th November 1863, No. 3,252, communicated with the Superintending Engineer's letter of the 16th November 1863, No. 1,132.

9. Besides the amount of actual expenditure above shown, it will be seen that a sum of Rupees 8,000 has, under instructions from the Accountant General, been transferred to the head of "Public Works Remittances" on account of the salaries of Public Works Establishments. This appropriation of funds of a purely local origin and nature appears to me altogether and obviously unfair. The amount thus debited to District Road Fund bears a proportion of 40 per cent. to the expenditure actually incurred therefrom, and unfairness will, I think, be acknowledged inasmuch as by far the greater portion of the work executed has been carried out by the Revenue Department.

Notification 10th May 1864, No. 110, and letter 20th July 1864, No. 1,440.

10. With regard to the minor heads of Local Funds comprised in Statement No. 1, there is nothing in their nature to call for special notice. As respects the Pound Fund, however, it may be observed, that of the total receipts under that head amounting to Rupees 10,631-9-10, Rupees 4,176-15-10 have been expended on account of charges incidental to the keeping up of the Cattle pounds, thus leaving a balance of Rupees 6,454-10-0, the whole of which will be carried to the head of "District Road Fund," in the accounts of the current year, as the current receipts will be more than sufficient to cover the current expenses.

11. In conclusion, and with reference to Section 27 of the Rules for the administration of the District Road Fund, appended to the Board's Standing Circular of the 31st March 1864, No. XXVII, I have the honor to state that I have not yet been able to obtain from the Superintending Engineer, audited bills for the works comprised in Statement No. 2 herewith submitted. They will however be obtained and submitted as soon as possible.

Exd. J. Wright.

TRICHINOPOLY, 8th June 1864.

No. 111.

From Æ. R. McDONELL, Esq.,
Officiating Collector of TRICHINOPOLY;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Report on the Local Funds for the past official year 1863-64, with its accompaniments, the usual Statements.

2. The chief sources of Local Fund in this District are the grass rent of the Fort ditch; the sale proceeds of the clippings of the avenue trees; and the Cattle Fine Fund.

3. At the end of the year 1862-63 there remained on hand Rupees 2,428-5-6, the collections during the year under review were Rupees 1,318-11-10, and the amount transferred to this head from that of the Cattle Fine Fund was Rupees 2,865-5-10, making a total of Rupees 6,612-7-2. The accompanying Statement marked No. 1 will show the total receipts and disbursements for the past official year 1863-64. A sum of Rupees 4,583-7-4 have been spent during the year for repairs and other new useful works, as would appear from the detailed Statement No. 2. The Birange tank, in the Fort was repaired at a cost of Rupees 288-8-2, and parapet walls were raised round this and other three tanks, viz., Guruvaiyan, Sundaradoss, and Shanian tanks, at an expense of Rupees 1,386-0-3. All these tanks are situated within the Fort, and it is upon them alone that the towns-people depend for water. The Fort road was repaired and the drain improved at an outlay of Rupees 518-12-10. The keeping up and improving of the nurseries has cost Rupees 488-9-4, a sum of Rupees 202-12-4 has been spent in repairing the tank road to the Mainguard gate and the Lalgudi road. The amount remaining on hand at the close of the year 1863-64 was Rupees 2,028-15-10.*

*Of this 1,000 Rupees have been debited to the District Conservancy Fund on account of the salaries of Public Works officers for the official year 1863-64, as per Accountant General's Notification, No. 110, dated 10th May 1864.

4. CATTLE FINE FUND.—There was a balance under this head of Rupees 4,365-5-10 at the end of the year 1862-63; Rupees 4,486-14-4 have been collected during the year, making in all Rupees 8,852-4-2. Of this Rupees 1,281-5-7 have been spent in maintaining the cattle pound establishment and in repairing the pounds; a sum of Rupees 2,865-5-10 has been transferred to the Local Fund as shown in the last year's report. At the close of the year, according to the Treasury accounts, a balance was left amounting to Rupees 4,656-13-9, of which 1,500 Rupees will be reserved to meet the current year's expense, and the rest carried to the Local Fund.

5. WOOD TAX.—The tax collected upon firewood during the year under report amounts to Rupees 477-4-11, and exceeds the last year's revenue by Rupees 289-3-3. This increase is attributable to the exertions of the General Deputy Collector who is in charge of the jungles.

6. There were no complaints against the village officers either of any interference with the rights of the Ryots or of any overcharges.

7. IRRIGATION CESS.—The balance that remained at the close of the year 1862-63 was Rupees 2,637-15-3; the receipts during the year under report was Rupees 7,143-6-11, amounting in the aggregate to Rupees 9,781-6-2. Of this Rupees 5,737-7-0 have been disbursed to the establishment, and Rupees 738-2-0 for the construction of Coromboos and other extra works. Thus the balance at the end of the year 1863-64 amounted to Rupees 4,508-2-9.†

†This sum can only be devoted to the purposes for which it was collected though it forms part of the General Local Fund.

8. The Demand Collection and Balance of this Fund is given in the Statement No. 1. A reference to it will show that the balance still remaining uncollected amounts to Rupees 5,882-2-0, and measures have been adopted for its early recovery, the greater portion will be collected during the next two months.

9. The system works well and is satisfactory to all concerned.

Exd, R. H. Lee.

MADURA, 30th June 1864.

No. 168.

From V. H. LEVINGE, Esq.,
Collector of MADURA;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to transmit for the official year 1863-64 the General Statement No. 1 of receipts and disbursements on account of Local Fund, and Statement No. 2 showing the particulars of expenditure from the District Conservancy Fund, and now called the "Road Fund," together with the three separate Statements, viz., one showing the receipts and disbursements of the Madura Town Fund and two others showing those of the one per cent Income-tax Fund sanctioned in the Local Fund Budget and placed at the disposal of the Engineer as per instructions of the Accountant General, and beg to observe that the receipts during the year under the general head Local Fund were Rupees 48,751-11-8, which, added to the balance on hand at the end of the last official year, amounts to Rupees 81,538-10-8 to the credit of the Fund.

2. The receipts of the year under report are below those of the preceding year by Rupees 28,094-10-3, which decrease is attributable to the small sum of Rupees 7,995-9-8 having been credited from the one per cent Income tax grant, while the amount received last year was Rupees 51,168-14-2.

3. The actual receipts of the year under report to the general head Local Fund amounts to Rupees 48,751-11-8, as particularized below:—

		Rs.	A.	P.
1.	District Conservancy Fund and now called Road Fund	19,799	3	1
2.	Jungle Conservancy Fund	1,423	7	9
3.	Stamping Fund	887	4	6
4.	Pound Fund...	9,467	7	11
5.	Town Fund...	9,178	10	9
6.	One per cent Income-tax Fund...	7,995	9	8
	Total...	48,751	11	8

4. I beg also to annex a Memorandum showing the receipts of the several items under the Head District Conservancy Fund for 1863-64, compared with those of the preceding year, which will show an increase of Rupees 8,577-0-2 for the current year.

Items.	Amount of receipts for 1862-63.			Amount of receipts for 1863-64.			Increase.			Decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Toll collection in Andiputty Pass ...	3,176	12	0	5,864	6	5	2,687	10	5	
Avenue clippings...	1,417	2	1	2,426	14	5	1,009	12	4	
Grass rent	57	0	0	97	15	10	40	15	10	
Surplus collections of Pound Fund ...	5,309	2	0	8,298	9	4	2,989	7	4	
Sale of materials already charged in the accounts	.....			75	6	6	75	6	6	
Sale proceeds of trees on Government lands...	776	6	8	1,488	11	0	712	4	4	
Fees collected in Bandy pettahs... ...	485	12	2	1,523	2	7	1,037	6	5	
Recoveries of advances made from the amount reserved for water project...	.....			24	1	0	24	1	0	
	11,222	2	11	19,799	3	1	8,577	0	2	

5. The enclosed Statement No. 2 shows an expenditure of Rupees 21,884-9-3 under the head "District Conservancy Fund" during the year reported on, of which a sum of Rupees

4,968-11-1 is the actual expenditure by the officers of the Department of Public Works, by whom the road from Tovenman to Mailakal and road No. 18 from Nellakottah to Pallapatty, as well as the Road from Oothamapoliem to Chinnamanur, have been repaired partially, and a tunnel has been improved, the works in question have been satisfactorily performed.

6. A sum of Rupees 13,915-14-2 have been expended by me, of which Rupees 3,866-1-7 were laid out on the Andiputty pass. This sum includes the amount of Rupees 350-4-0 expended on the work during the last official year, and entered as unadjusted in the Statement No. 1 for 1862-63.

7. The Pass has been much improved, the repairs being carried out by the Sub-Magistrate at Ooselamputty, and I hope that by the end of the official year 1864-65 it will be raised and bridged throughout.

8. A sum of Rupees 715-3-9 has been laid out for the repair of road No. 22 between Meylur and Tiruppavanom, and Rupees 1,845-9-4 for gravelling the roads in and about the Town of Madura, and 400 Rupees laid out on roads on the Palany hills.

9. The Statement No. 2 includes a sum of Rupees 1,608-3-6 for the construction of a Bandy Pettah at Cottampatty, of which Rupees 1,340-12-0 are the expenditure of last year, and included in the Statement No. 1 of 1862-63 as an unadjusted item, and Rupees 267-7-6 only are the actual expenditure in the year under report.

	Rs.	A.	P.
For digging pits and planting avenues	2,022	9	10
Establishment for watering do.	882	8	10
	2,905	1	10

10. I have also expended certain small sums for the repair of certain parts of roads Nos. 4, 14, 20, 22, and 25 as shown in the Statement.

11. I have laid out Rupees 2,905-1-10 in planting avenues for a distance of 51 miles on road No. 4., and for four miles on road No. 15 from Madura to Toveriman 10,258 pits were dug and trees planted in them, of which 9,428 plants are in a flourishing state and growing well, and the pits which failed have been re-planted and the young plants in many of them are coming on, besides the above 8,000 Palmirah seeds have been planted along the sides of the avenues.

12. The Statement also shows a charge of Rupees 517-0-2 for forming nurseries at Madura and Tirumungalam, and for planting the Bungalow compounds at Madura and Cottamputty with 901 Cocoanut trees which are doing well, and will in the course of three or four years yield a handsome revenue to the Bungalow Fund.

13. With reference to the Notification of the Accountant General, dated 10th May 1864, No. 110, I have charged a sum of Rupees 3,000 on account of salaries of Public Works officers, &c., for 1863-64 in the Statement No. 2, and therefore the balance at the end of the year under the head District Conservancy Fund is Rupees 12,503-6-10, which includes Rupees 6,861-15-10, being the balance of the Devastanum funds reserved for the Madura water project.

14. I consider the above charge most unreasonable and unjust looking to the amount of work done by the Department Public Works or to be done by them. The only amounts which they can be called on to spend are the proceeds of the Pound fund, the collections in the Andiputty Pass and the surplus collections of the Devastanum water project, the three items making Rupees 20,000. They have nothing to do with the expenditure of the sale of avenue trees and clippings, the sale of trees on Government lands, and the Jungle Conservancy Fund, all of which goes to planting avenues, and the disposal of the collections in Bandy Pettahs which I lay out myself in repairing and improving those pettas providing them with sheds to accommodate poor travellers not allowed in Chuttrums and Bandy owners halting in them. I beg therefore if such an exorbitant charge is to be allowed that it be recovered proportionately from the Pound Fund collections in the Andiputty Pass and the surplus Devastanum Funds reserved for the water project.

15. The receipts under the head Jungle Conservancy Fund during the year under report amounts to Rupees 1,423-7-9, which is above the collection of the last official year by Rupees 1,027-6-6.

16. The collections under the head "Stamping Fee Fund" are Rupees 887-4-6, which added to the balance of last year amounts to Rupees 1,206-9-5, and after deducting the charges of the current year there is a balance of Rupees 568-11-5.

17. With reference to paragraph 5 of the Proceedings of the Board of Revenue, No 5,974, dated 21st September 1863, making certain observations on my Local Fund Report for 1862-63, I have the honor to state that I was unable to recover from the District Conservancy Fund for want of unappropriated funds the sum of 1,000 Rupees, which had been expended from the Stamping Fee Fund in forming the Lake at Kodykanel in the last official year.

18. As the Stamping Fee Fund more than supports itself, I have further transferred from it the sum of Rupees 250 to the Madura Town Fund on account of the amount borrowed from it for the formation of the said Lake. I have also expended Rupees 80-14-0 of the Stamping Fee Fund in preparing and placing mile stones from Andiputty to Gudalore from thence to Pereakolom and from Pereakolom to Kodykanel, and a further sum of about Rupees 200 is required for the completion of the work in the year 1864-65.

19. I beg to bring again to the notice of the Board my letter No. 119, dated 23rd June 1864, requesting sanction for the entertainment of extra Establishments for stamping weights and measures, as it is impossible by the present Establishment to carry out the operations of stamping throughout the whole District including the two large Zemindaries of Ramnad and Shevagungah.

	Rs.	A.	P.
Collections for 1863-64.. ...	9,467	7	11
Do. for 1862-63.. ..	9,301	15	5
Increase...	165	8	6

20. There is also a small increase of Rupees 165-8-6 in the receipts under the head "Pound Fund" for the current year above those of the preceding year as shown in the margin.

21. The collections of the Madura Town Fund are Rupees 9,178-10-9, which includes the sum of Rupees 500 refunded from the District Conservancy Fund on account of the advance made for the lake at Kodykanel last year, and therefore the actual receipts under the head Town Fund for 1863-64 are Rupees 8,678-10-9, with this amount I propose enlarging and altering the market No. 1 to afford more accommodation which is much required.

22. In conclusion I beg to bring to the notice of the Board of Revenue that the Acting Deputy Auditor and Accountant General has in his Notification, No. 102, dated 1st April 1864, directed that the receipts on account of stamping weights and measures should in future be credited in the accounts to XV Miscellaneous which is not a Local Fund.

Exd. R. H. Lee.

(6)

TENKASY, 5th July 1864.

No. 256.

From J. SILVER, Esq.,
Collector of TINNEVELLY;

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. With reference to Section 28 of the Rules A, for the Administration of the District Road Fund, subjoined to the Board's Standing Circular, No. XXVII, dated 31st March 1864. Board No. 1,862, I have the honor to submit the following Report on the above Fund, for the past Official year 1863-64.

2. The amount realized and brought to account under the head of District Road Fund which is composed of the items noted in the margin was Rupees 13,350-3-3, which, added to the balance on hand on the 30th April 1863, amounting to Rupees 12,629-7-9, makes an aggregate of Rupees 25,979-11-0, as will be seen from the accompanying Account Current of receipts and disbursements.

	Rs.	A.	P.
Avenue clippings and sale of trees	7,885	13	5
Surplus collections of Pound Fund	1,000	0	0
Sale of materials already charged in the accounts	7	4	2
Sale proceeds of Stones, &c., of the demolished Fort wall at Palamcottah	4,457	1	8
Total	13,350	3	8

3. The disbursements during the year under report amounted to Rupees 11,654-11-5, of which Rupees 2,452-5-2, or Rupees 32-10-10 less than the amount entered in the sanctioned Budget for 1863-64, were expended on new works, and Rupees 4,969-1-8 and 4,233-4-7, making a total of Rupees 9,202-6-3, were laid out on repairs and improvements to District Roads, and in the demolition of the Palamcottah Fort wall respectively. The expenditure on account of repairs falls short of the amount sanctioned in the Budget by Rupees 941-9-9.

4. Of the two works under the head of new works, the pavement across Mathagiriaur river on road No. 21 appears to have been nearly completed, as almost the whole of the estimated amount has been expended, leaving a small balance of Rupees 5-8-9. The report of the completion of the work has not yet been communicated to me by the Public Works Department. The other work, viz., widening Harihara Nadi bridge on road No. 1 has been completed at a cost of Rupees* 719-9-9, leaving a saving of Rupees 27-6-3 on the estimate.

	Rs.	A.	P.
* In 1862-63	161	11	10
„ 1863-64	557	13	11
	719	9	9

5. Under the head of repairs, nine roads are entered, of which the repairs to the first mentioned seven roads were executed under the superintendence of the Revenue authorities with the consent of the Department Public Works, and they have all been completed, and the remaining two works, which were undertaken by the Professional Department, have not yet been completed, the works having been commenced only towards the close of the past official year.

6. The demolition of the Fort wall is carried on under the superintendence of the Revenue authorities, 25,026 yards of the wall have been demolished during the year under report, which exceeds the quantity of work done during the preceding official year by 5,026 yards, and there still remain 92,964 yards to be demolished.

7. This work will not be completed within the close of the current official year seeing the quantity still remaining to be executed. When the wall has been fully pulled down, it will be a great sanitary improvement to the town.

8. The total receipts under the head of Fort wall, during the year including the cash balance on the 30th April 1863 amount to Rupees 4,753-0-10, and the expenditure to Rupees 4,233-4-7, leaving a cash balance on the 1st May 1864 of Rupees 519-12-3, as shown in the margin.

	Rs.	A.	P.
Balance on the 30th April 1863	295	15	2
Receipts during 1863-64	4,457	1	8
Total	4,753	0	10
DEDUCT.			
Expenditure during 1863-64	4,233	4	7
Balance on the 1st May 1864	519	12	3

9. Although the receipts and charges on account of the demolition of the Fort wall are brought under the head of District Road Fund, the accounts connected with it are kept distinct from other component items of the above Fund, and the receipts are applied exclusively towards the demolition of the Fort wall.

5. The decrease of Rupees 960-14-7 is chiefly due to the fact that the avenue trees on a deserted line of road between Erode and Caroor were sold in 1862-63, which was not the case in the year under report.

6. The expenditure during the year amounted to Rupees 14,269-12-1 as detailed below :—

		Rs.	A.	P.
1.	Amount actually expended on Public Works...	8,773	15	3
2.	Cost of establishment for the collection of toll...	1,618	4	1
3.	Amount transferred to Department Public Works by the Accountant General.	3,000	0	0
4.	Amount transferred to Imperial account of Public Works...	857	8	9
5.	Amount refunded to Imperial Fund account...	20	0	0
		14,269	12	1

7. Out of the Rupees 8,773-15-3 spent on Public Works, Rupees 6,210 were usefully and beneficially laid out in metalling the road from the Pothanoor Railway station to the foot of the Coonoor ghat ; Rupees 135-14-0 in repairing certain bridges on a Railway feeder near Coimbatore ; Rupees 289-5-0 in planting channel banks and forming topes ; Rupees 260-12-0 in repairing the public latrines at Ootacamund ; and Rupees 1,878-0-3 on the repair of several Chuttrums and Moosaferkahnas used by Native travellers.

8. Item No. 2 consists of the pay of the establishment employed at the toll gates at Sunganoor, Burliar and Kulbutty, including Saderwarid and Contingent Charges as indicated below :—

	Rs.	A.	P.
Pay of a toll Collector at Sunganoor at 35 Rupees per mensem from 15th September 1863 to 31st March 1864...	228	10	8
Pay of an Assistant do. at do. at 25 Rupees per mensem from do. to do. ...	163	5	4
Two Peons at do. at 7 Rupees each per month from do. to do.	91	7	6
	483	7	6
Similar establishment for the same period at Burliar...	483	7	6
Do. do. at Kulhutty...	483	7	6
	1,450	6	6
Saderwarid and Contingent charges...	167	13	7
	1,618	4	1

9. In regard to the 3rd Item I need only refer the Board to the Accountant General's Notification of the 10th May 1864, No. 110, from which it will appear that a sum of Rupees 3,000 was transferred by him in his accounts to Public Works Department under orders of Government.

10. The Board are aware that a sum of Rupees 857-8-9 was misappropriated by the late Serjeant Wright from the advances made to him from the District Conservancy Fund. This sum has, it appears, been since recovered and carried to Imperial Fund Account of the Public Works Department instead of being repaid to my Treasury, and under the orders of the Controller and Auditor of Public Works Accounts it is now debited in my accounts as an item of transfer to Imperial account, *vide* accompanying copy of correspondence between the above functionary and the Superintending Engineer, 7th Division.

11. Adverting to the 5th Item the Superintending Engineer explains that the sum of 20 Rupees alluded to was borrowed from the Imperial Fund account in 1862-63, but omitted from that year's account. It is now shown both on the credit and debit sides with a view to assimilate the transactions with the Imperial Fund Accounts of the Public Works Department.

12. The aggregate expenditure thus amounting to Rupees 14,269-12-1 being deducted from the available fund (Rupees 18,377-3-10) there remains a balance of Rupees 4,107-7-9, of which Rupees 3,769-5-4 consist of the Treasury balance ; Rupees 168-1-9 are the cash remaining with the Executive Officers ; and Rupees 170-0-8 are said to have been lent by the Engineer's Department to Income Tax Fund Account to be recovered hereafter.

13. Adverting to the Board's Circular of the 16th July 1861, No. 3,762, I beg to state that no contributions were raised by private individuals for the removal of the prickly-pear, and consequently no expenditure was incurred on that account.

II.—Jungle Conservancy Fund.

14. The balance of this Fund on the 30th April 1863 was Rupees 482-7-0. Collections during the year amounted to Rupees 831-7-1, making in all Rupees 1,313-14-1. Of this sum, Rupees 482-7-0 have been advanced to the Engineer's Department, and Rupees 147-7-10 to my Sub-Collector Mr. Sullivan for planting purposes. Accounts of actual charges have not as yet been received, and the total amount of (Rupees 629-14-10) is therefore shown as an unadjusted item The commission paid to village officers amounted to Rupees 136-11-0. Deducting these sums from the available fund, the balance in the Treasury on the 30th April 1864 is Rupees 547-4-3. The Board are aware that the operation of the Jungle Conservancy is yet in its infancy. When sufficient funds are available, which I hope will be in the course of a few years, due attention will be paid to the improvement of plantations and public topes.

III.—Stamping Fee Fund.

15. The system of stamping weights and measures has not as yet been introduced, and consequently there are no receipts or charges under this head.

IV.—Pound Fund.

16. On the 30th April 1863 the balance under this head was Rupeees 6,868-4-3. Receipts during the year 1863-64 amounted to Rupees 5,816-15-11, including the unadjusted advance (Rupees 221-6-0) of last year, making in all Rupees 12,685-4-2. Of this, Rupees 637-6-0 were spent in the construction and repair of Pounds in several places, and in the payment of wages to pound-keepers employed at certain stations on the Neilgherry Hills ; Rupees 4,000 were transferred to the District Road Fund ; and Rupees 66-14-0 stand as an unadjusted advance. Thus the aggregate expenditure amounts to Rupees 4,704-4-0, leaving a balance of Rupees 7,981-0-2, of which it is proposed to transfer 4,000 Rupees to the District Road Fund in the Treasury Account for this month.

17. The rules prescribed in regard to the Local Funds in the Standing Circular No. XXVII, dated 31st March 1864, have been duly attended to from the commencement of the current official year.

18. The delay in submitting this Report has been unavoidable. The inaccuracies found in the accounts received from the Superintending Engineer's office rendered it necessary to call for revised accounts, which reached me only on the 20th instant.

Exd. R. H. Lee.

10. The actual balance on the 30th April 1864, under the head of District Road Fund, comprising the several component items above referred to, amounts to Rupees 14,324-15-7, of which Rupees 13,348-4-8 are in the Collector's Treasury, and the remainder, or Rupees 976-10-11, is in the hands of the Department Public Works.

11. The audited bills referred to in Rules XIX and XX have not been sent, as the Superintending Engineer states in his letter of the 30th May last, that the Controller and Auditor of the Department Public Works has observed that the new rules regarding Local Fund Accounts only come into force from the 1st May 1864, and that he has therefore forwarded the bills to the above officer as has hitherto been done.

12. The receipts under the head of Pound Fund amounted during the year under review to Rupees 9,513-13-3 against Rupees 10,781-13-1 in the previous official year. If the balance on the 30th April 1863 amounting to Rupees 5,520-2-9, be added to the former sum the total comes to Rupees 15,034. Deducting therefrom Rupees 7,634-11-8, being the expenditure incurred on account of Establishment, Saderwarid and Contingencies, including the sum of Rupees 1,000 transferred to the credit of District Road Fund during the year under report, the remainder stands at Rupees 7,399-4-4. Of which, Rupees 2,000 will be carried to the credit of District Road Fund in the current Official year, reserving the remainder, or Rupees 5,399-4-4, to meet the expense of the current year.

13. The fees levied and brought to account under the head of Stamping Fee Fund during the year under consideration amounted to Rupees 283-12-9, which added to the balance on hand on the 30th April 1863, viz., Rupees 211-10-3, the total comes to Rupees 495-7-0. Deducting therefrom Rupees 215-2-2, being the charges incurred on account of establishment, &c., there remains a balance of Rupees 280-4-10 on hand on the 30th April 1864. This experiment has been tried in some large towns and the result has been found to be beneficial.

14. A sum of Rupees 209-11-9 was realized during the year under review from the undermentioned Sundry items.

	RS.	A.	P.
Rent of Bazaars constructed at Pettah in the Tinnevelly Taluk, under the sanction of Government, dated the 3rd April 1860, No. 949, from the sale proceeds of the dilapidated ancient buildings at that place	111	9	0
Fees levied in the cart stand in the Town of Tinnevelly on carts and cattle, &c., ...	87	2	9
Sale proceeds of dung gathered in the cart stand at Seevalapery during the festival in the Pagoda at that place...	11	0	0
Total...	209	11	9
Add.			
Balance brought forward from last year's Account...	128	7	2
	338	2	11
Deduct.			
Pay of two Sweepers employed on the cart stands ...	42	0	0
Constructing a cistern for watering cattle on the cart stand	10	0	0
	52	0	0
Balance on the 30th April 1864	286	2	11

Rxd. R. H. Lee.

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COIMBATORE, 23rd July 1864.

No. 157.

From P. GRANT, Esq.,
Collector of COIMBATORE,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Report on the Administration of Local Funds for the Official year 1863-64, accompanied by the necessary returns prepared in the form prescribed in the Board's Standing Circular of 23rd June 1863, No. LXXIII.

I.—District Road Fund.

2. It will appear from Statement No. 1, that the balance in the Huzur Treasury on the 30th April 1863 of the District Conservancy Fund, or the District Road Fund as it is now called, was Rupees 990-2-8. The unadjusted items of last year brought forward amounted to Rupees 1,306-11-3. The collections during the year were Rupees 16,080-5-11, making in all Rupees 18,377-3-10. Out of the collections above alluded to, Rupees 16,047-9-1 are the direct receipts into the Treasury as per accounts rendered to the Accountant General, and Rupees 32-12-10 are adjustments made in the accounts of the Engineer's Department as particularized below.—

	RS.	A.	P.
Recoveries from previous years' expenditure	12	12	10
Amount borrowed from Imperial Fund in 1862-63 but omitted from that year's account	20	0	0
	32	12	10

3. The particulars of receipts as compared with the preceding year are shown in the annexed table:—

Items.	1862-63. RS.	A.	P.	1863-64. RS.	A.	P.	Increase RS.	A.	P.	Decrease. RS.	A.	P.
1. Ferry Rents and Tolls	1,008	13	0	1,307	7	0	298	10	0	...	...	...
2. Cart tax	35	4	4	...	...	...	...	...	...	35	4	4
3. Avenue clippings...	2,084	15	2	1,242	4	0	...	...	...	842	11	2
4. Toll on road	...	...	...	9,139	12	4	9,139	12	4	...	...	...
5. Surplus collections of Pound Funds	3,000	0	0	4,000	0	0	1,000	0	0	...	...	...
6. Sales of materials already charged in the accounts	15	0	6	19	2	10	4	2	4	...	...	...
7. Other items, such as sale proceeds of cowdung, &c., in the Bandy pettahs	396	10	11	351	11	9	...	...	...	44	15	2
8. Amount refunded to the Treasury from the advances made to the Executive Officers	37	15	11	...	...	...	...	...	...	37	15	11
9. Borrowed by Engineer's Department from Imperial Fund in 1862-63 but omitted from that year's account and therefore now brought to account	...	...	...	20	0	0	20	0	0	...	...	...
Total... ...	6,578	11	10	16,080	5	11	10,462	8	8	960	14	7
							Deduct decrease.....			960	14	7
							Net increase.....			9,501	10	1

4. The increase of Rupees 10,462-8-8 arises first from competition for the ferry rents; secondly, from the levy of toll from the 15th September 1863 on the roads from the Pothanur Railway station to the Neilgherry Hills, and from Ootacamund to Mysore under the orders of Government noted in the margin; and thirdly, from the transfer to this head of a larger amount from the surplus collections of Pound Funds.

19th and 24th August 1863, Public Works Department, Nos. 2,364 and 2,406.

SALEM, 16th July 1864.

No. 130.

From the Honorable D. ARBUTHNOTT,
Collector of SALEM,

To W. HUDLESTON, ESQ.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Report on the operations of Local Funds for the official year 1863-64, with the accounts prepared according to the forms prescribed by the Board.

2. Statement No. I shows the receipts and disbursements under the several heads constituting the Local Funds.

District Road Fund.

3. The receipts under the head "District Road Fund" during the year was Rupees 22,253-5-8. The receipts for the past year were Rupees 34,649-5-8, showing a difference of Rupees 12,396-0-5. The decrease is owing chiefly to the fact that the interest accumulated for several years (Rupees 8,618-14-2) on the surplus "Pagoda Funds" vested in Government Loans was drawn and credited to the receipts of last year.

4. The expenditure under the "District Road Fund" amounts to Rupees 28,351-14-5. The actual expenditure on works was Rupees 26,796-9-3.

5. Rupees 220-1-0 and Rupees 160 were contributed during the year to the Salem and Usur Town Sanitary Association respectively.

6. Rupees 363-4-0 were given under the orders of Government, dated the 27th February 1863, No. 424, for two wells sunk at Usur for drinking water. A letter from the Sub-Collector showing the contributions made by the inhabitants for these wells and the benefits derived from them is enclosed.

Jungle Conservancy Fund.

7. There is no "Jungle Conservancy Fund" in the District.

Stamping Fee Fund.

8. The receipts during the year, under this head amount to Rupees 106-5-3, and the expenditure to Rupees 106-1-11, leaving a balance of Rupee 0-3-4. The expenditure is the cost of establishment entertained for stamping the Madras standard measures and weights introduced at Dharampuri at the request of the trading community there as stated in my last report.

Pound Fund.

9. The receipts during the year under this head amount to Rupees 7,128-11-5, which added to the last year's balance is Rupees 11,667-9-7. The expenditure on account of Pounds is Rupees 2,722-1-7. Deducting this item from the total receipts there is left a balance of Rupees 8,945-8-0. From this sum I propose to transfer to the Local Funds Rupees 7,945-8-0, retaining the remaining Rupees 1,000 for expenses connected with Pounds.

Bungalow Fund.

10. The receipts under this head amount to Rupees 876-0-11, and the expenditure to Rupees 1,556-9-2, which is in excess of the receipts by Rupees 680-8-3. The receipts chiefly consist of fees paid by travellers, and the expenditure on account of establishment. The Bungalow Fund was not treated hitherto as one of the components of Local Funds, but was included under the head of "Public Works." It is now included in this report under the Board's Standing Circular, dated the 31st March 1864, No. XXVII, Board No. 1,862.

11. With the exception of one item all the entries in the Statement No. I which accompanies this report correspond with the accounts rendered to the Accountant General. There is a difference between the receipts entered in the Treasury account and the receipts entered in

the Statement No. I which accompanied this report under the head "Pound Fund." In the former the receipts are entered at Rupees 5,877-11-3, while in the latter at Rupees 7,128-11-5. This difference is owing to the same cause which was given in paragraph 8 of my last report.

12. Owing to the delay in the receipt of the accounts from the Superintending Engineer, I regret I was not able to submit this report within the prescribed time.

ENCLOSURE No. 1.

From H. S. THOMAS, Esq., Sub-Collector of Salem; to the Honorable D. ARBUTHNOTT, Collector of Salem, dated Ossoor, 28th May 1864, No. 130.

1. I have the honor to acknowledge the receipt of your letter, dated 28th April 1864, No. 279, asking for a report on the working of the Sanitary Association of Ossoor.

2. This Association, which owes its origin to the want felt by the community of a better state of cleanliness in the Town, has now been in existence for upwards of a year, having been started in the time of my predecessor.

3. Its original aim was to keep the streets clean of the daily light sweepings of the dwelling houses, and to light the Town by means of lamp posts, and the operations of the Association were confined to these two objects, though the latter mentioned object was never attained for want of funds; subsequently in my time it was seen that these arrangements, though very well in their way, were not sufficient in themselves to keep the town in a state of real but apparent cleanliness; it was therefore considered expedient with the general consent of the people to raise the subscription which was originally fixed with reference to the requirements of the Association as then intended, so as to extend the operations of the Association to the removal of the night soil from each inhabited house—for the night soil it was and not the fallen leaves and house dust that made the town unhealthy. The revised arrangement has been in force for the last four months, and the result has been highly satisfactory. As one proof of the beneficial results of this Association the comparatively healthy state in which the Town of Ossoor remained during the recent prevalence of cholera in these parts may be referred to; while cholera was raging everywhere else Ossoor was for a long time quite free; and when at last cholera made its appearance in Ossoor too it was in such an unmalignant form that the mortalities have been almost *nil*, which is a striking contrast to former years in which Ossoor suffered severely.

4. The affairs of the Association are managed by a Committee, of which the Sub-Collector is the ex-officio president, though the real managing president is the Dresser, as elected by the Committee.

5. The monthly collections now amount to Rupees (70) seventy independent of the Government contribution. The establishment is as follows:—

		RS.	A.	P.
8	Scavengers per mensem			
3	Carts do.	47	0	0
6	Sweepers do.	33	0	0
A	Bill Collector do.	20	8	0
A	Peon	7	0	0
		4	0	0
	Total per mensem...	111	8	0

The total amount of collections from the commencement of the operations of the Association to end of the Official year is Rupees 374-14-6. The amount of Government contribution is Rupees 160; and the balance to make up an equivalent to the subscriptions will be shortly brought to account. To this being added the sale Rupees 85-11-0, proceeds of the sweepings which are put up to auction once in six months or oftener as circumstances require, the total amount is raised to Rupees 620-9-6. The expenditure during the above period amounts to Rupees 863-8-8.

6. Under the new arrangements it is expected that the collections will not only be equal to the requirements of the Association but leave a margin for making permanent improvements, such as the construction of lamp posts and the repairing of the gutters in the streets, &c. I also have it in view to engage the attention of the Town's people of Ossoor to the use of common earth as a deodorizer, the value of which has been shown by Doctor Sund, and I see tested in England and certain Jails in Bengal and this Presidency. But I have not yet been able to decide upon any method by which it can be systematically and practically applied to the peculiarities of the people. I hope to do so shortly. I may add that the cleanliness of Ossoor is constantly remarked on favorably by travellers; and great credit is, I think, due to the Town's people for having so successfully worked the Sanitary Association.

7. With regard to the wells referred to in your letter one of them was completed long before the commencement of the other, which is also being pushed on to completion.

8. One of them is intended for the use of the Brahmin and other high caste people, and is situated at a convenient distance from the Town. But this well though placed in the spot they chose themselves has been little used, partly because the water in the tank has been more carefully preserved so that the want has not been so much felt, and partly because the neighbouring landholder stopped the way which I have had re-opened. If the water in the tank gets much lower, the people will have to resort to it shortly.

9. The other well now under construction was not finished in last dry season when my predecessor returned here, and was in consequence filled by the rains which prevented its completion till the close of this dry season. It is now nearly finished, and will be completed in a week. It is intended for the convenience of all classes, and is situated on the side of the road to Bangalore close to the Fort, and the site was selected by myself. It is more capaciously built, and has steps down to the level of the water. This well is six times bigger than the other; but its situation and the substantial benefit it is to the people is more than a return for the capital sunk. This well in particular has given a small relief to the people during the past year when, in its uncompleted state even, it was largely used. As it has progressed towards completion, the natives have become more and more pleased, and contributed a fresh some in money, and some in a small piece of land to make a resting place round it, and others propose to build Chuttrums thereon.

10. The amount originally raised by the people for these wells was Rupees 363-15-6, to this being added the Government contribution* of a similar sum, the total amount comes to Rupees 727-3-6; out of this Rupees 506 has been expended; and with the remainder Rupees 221-3-6 and what has since been given the new well, it is expected, will be thoroughly completed, and of dimensions greater than were at first intended.

* Rupees 363-4-0.

(True Copy.)

(Signed) D. ARBUTHNOTT, Collector.

Exd. R. H. Lee.

MANGALORE, 28th June 1864.

No. 103.

From J. G. THOMPSON, Esq.,
Acting Collector of SOUTH CANARA,

To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit my Report on the Local Funds of this District for the past official year 1863-64, accompanied by the Statements prescribed by the Board's Standing Circular, dated 23rd June 1863, No. LXXII.

Nos. 1, 2 and 3.

2. The cash in hand at the beginning of the year on account of the District Conservancy Fund (now termed "Road Fund") amounted to Rupees 14,671-1-7.

3. The allotment for the expenditure was Rupees 10,250; but a subsequent addition of Rupees 5,003 was sanctioned by the Board at the recommendation of Mr. Morris, making a total of Rupees 15,253 available for expenditure. Of this sum, Rupees 11,298-5-8 have been actually spent during the year under review, as shown in the margin. To this should be added Rupees 3,000, deducted from this Fund on account of the superintendence for the same year on the part of the Public Works Department, according to the Notification issued by the Accountant General, under date the 10th May last, No. 110. The total expenditure of the year has been thereby increased to Rupees 14,298-5-8, leaving a balance of Rupees 955 in hand to meet the estimated wants of the current year.

	Rs.	A.	P.
New works	7,133	12	6
Repairs	2,849	5	8
Ferry Boats	1,315	3	6
	11,298	5	8
Department Public Works, for superintendence	3,000	0	0
	14,298	5	8
Balance for 1864-65	955	0	0
Amount sanctioned	15,253	5	8

4. Mr. Morris proposed to lay out a sum of Rupees 2,795 in the purchase of boats for the ferries, which he found, I understand, in an inefficient state; but he succeeded in procuring but eighteen at a cost of Rupees 1,315, the Contractor having failed to keep his engagement. The necessary provision for the purchase of the remainder has been made in the Estimate of the current year, and when this is sanctioned it is hoped that every want in this respect will be duly supplied.

5. Properly speaking, there is no separate Jungle Conservancy Fund in this District, it is amalgamated with the General Forest Conservancy, and all transactions connected with the custody, conservancy, and improvement of Government jungles, are under the management of the Conservator of Forests and his Department. Hence, I will only remark that I understand that the restrictions in force press harshly on the people, as Mr. Morris said last year, and that it is proposed to raise the rate of seigniorage and to add to the list of reserved timber. Firewood costs double what it did before.

6. The Pound Fund shows a surplus of Rupees 243 at the end of the year under report. From the insufficiency of the Fund, the Pound Establishment was abolished, except at the town of Mangalore, leaving all other Pounds under the care of the village servants. The total cost of the eighteen keepers formerly maintained was Rupees 444 per annum, including the Taluk of Kundapur. Now it is only Rupees 36 at the town of Mangalore. The present yearly collections may be estimated at Rupees 300, and I would propose that Pound-keepers be re-established at some of the places noted in the margin, if not in all. The annual outlay on these and Mangalore will amount to Rupees 180. To this should be added the probable cost for the maintenance of the Pounds, amounting on an average to Rupees 75. Total probable annual outlay Rupees 255. So far it appears that the Fund will be self-supporting.

	Per month. Rs.
Bantwal	2
Cassergode	2
Uppinangadi	2
Udipi	2
Brahmawar	2
Kundapur	2
	12
Mangalore	3
	15 × 12 = 180
Repair of Pounds	75
	255

7. The Mangalore Pound is at the office of the Superintendent of Police, who has nothing to do with it. It is proposed to remove it to the Taluk Cutcherry, where it will be under the immediate control of the Sub-Magistrate. This will cost about Rupees 25 I believe if it is done; but I leave it for Mr. Morris to decide.

Exd. R. H. Lee.

CALICUT, 15th July 1864.

No. 166A.

From G. A. BALLARD, ESQ.,
Collector of Malabar.

To W. HUDLESTON, ESQ.,
Secretary to the Board of Revenue.

1. Adverting to the Board's Official Memorandum, No. 556, dated 7th instant, calling for the Report on Local Funds for 1863-64 due on the 15th ultimo, I regret I cannot even now submit the Returns Nos. 1 and 2 required by the Board's Standing Circular noted to accompany the report, being as yet unable to make the Statement of expenditure furnished by the Superintending Engineer agree with the total debits in the Treasury accounts. But I think it well no longer to delay my report on the works executed during the year. I will forward the Returns as soon as they are ready, and hope to be able to do so ere long.

No. LXXIII, dated 23rd June 1863.

2. According to the Treasury accounts the aggregate amount credited to "District Conservancy Fund" during 1863-64 is Rupees 65,380-14-2. This sum added to the balance of Rupees 48,664-1-9 in the Treasury, and Rupees 4,299-5-6 remaining with the Executive Officers at the commencement of the year, gives a total of Rupees 1,18,344-5-5.

District Conservancy Fund.

The expenditure is shown as Rupees 78,697-7-1, leaving a balance of Rupees 39,646-14-4 at the close of the year:—

	RS.	A.	P.
Payments on Range officers and Collector's cheques...	60,697	7	1
Amount adjusted on account of salaries of Public Works officers under Government Order, 7th May 1864, No. 1,328...	18,000	0	0
	78,697	7	1

3. The following Abstract shows the amount of expenditure on account of each head of work, as taken from the Superintending Engineer's Progress Reports:—

	RS.	A.	P.
Amount drawn from the Treasury in 1863-64.	60,697	7	1
Cash balance at end of 1862-63...	4,299	5	6
	64,996	12	7
Expenditure in 1863-64...	64,807	5	11
To be accounted for by cash balance in the hands of Executive Officers	89	6	8

	RS.	A.	P.
Bridges	30,651	15	4
Roads	27,699	0	11
Canals	4,175	8	0
Boats and Ferries	709	2	8
Miscellaneous	121	14	10
Buildings	122	4	2
	63,479	13	11
Moiety of the Mahe Ferry rent paid to the French Government.	1,327	8	0
	64,807	5	11

NOTE.—In a letter just received from the Superintending Engineer, the cash balance in the hands of Executive officers is shown as Rupees 1,985-7-7. Every endeavour is being made to trace the difference between the Treasury and Superintending Engineer's accounts.

4. In the construction and repair of bridges, tunnels and drains, Rupees 30,651-15-4* have been expended in the year under review,

Bridges Tunnels and Drains.			
* On new... ...	Rupees	13,572	0 6
Do. old... ...	„	17,079	14 10

i. e., Rupees 17,022-12-2 in excess of the expenditure (Rupees 13,629-3-2) of 1862-63 under the same head.

Several† bridges and numerous culverts, which either fell in or were severely damaged by the unusual monsoon of last year, have had to be reconstructed or repaired. Others‡ remain yet to be rebuilt.

† Murat bridge on the road from Calicut to Badagara.....	Rupees	2,499	13 10
An arched bridge on the road from Mahe to Tellicherry..... ...	do.	1,031	14 8
Erinjolli bridge on the road from Tellicherry to Periah.....	do.	957	12 8

‡ The Anakayam bridge between Manjeri and Angadipuram.
Puraparamba bridge on the road from Beypore to Pudiangadi.
Tirupandi bridge on do. do.

Several very important bridges* are in progress but much requires to be done.

5. The largest expenditure on bridges falls on the following structures :—

1. [Rupees 9,145-13-7]—"The Truss bridge across the Tuta river".
2. [Rupees 2,499-13-10]—"Murat bridge on the road from Calicut to Vadagara" and
3. [Rupees 1,031-14-8]—"An arched bridge on the road from Tellicherry to Mahe."

The Tuta bridge on the road from Angadipuram to Cherpulcheri is a new work, and was commenced in January 1863.

It has not progressed this year as far as was desirable, owing as the Engineer's report to the river having been subject to constant freshes up to January last. A sum of Rupees 9,145-13-7 has been spent on it this year, in addition to the charges Rupees (2,202-8-11 incurred) during 1862-63. I was in hopes it might be completed during the now current year; but I learn from the Superintending Engineer, 7th Division, that the utmost that can be accomplished will be to have it passable before the monsoon of 1865-66.

The two other bridges mentioned in this paragraph are on the coast road. They call for no particular remark.

This road will be transferred as the Imperial line from the beginning of 1865-66.

Roads.

6. On roads the outlay this year has been smaller than that of the previous one. It is not that, for increased expenditure could not very profitably have been made.

1862-63... ... ... Rupees 34,304 6 2
1863-64.. ... ... do. 27,699 0 11

The principal new roads on which work has been going on this year are the following :—

1. [Rupees 3,609-7-10]—"Road from Mallapuram to Tanur."
2. [Rupees 1,176-2-7]—"Road from Pudunagarom to Mangara."
3. [Rupees 698-9-5]—"Road from Kutikole bridge near Taliparamba to Baliapatam."

7. The road from Mallapuram to Tanur was commenced in 1862-63, and a sum of Rupees 3,916-10-2 was spent on it in that year. The road has since been completed at an aggregate cost of Rupees 7,526-2-0, and is open to traffic.

8. The road from Pudunagarom to Mangara, which is also a line of some importance as being the outlet for the Government timber from the Annamallai forest as well as that from Kutikole bridge near Taliparamba to Baliapatam, has likewise been completed at a cost of Rupees 1,176-2-7 and Rupees 698-9-5 respectively.

9. In the repair of roads, Rupees 20,711-10-1 have been expended principally on those described below :—

	RS.	A.	P.
Road below Peria Ghat	2,000	0	0
„ from Anjarakandi to Parole Chowky ...	1,600	0	
„ from Areakode to Edawana	1,210	0	0
„ Badagara to Ellatur...	1,428	4	8
„ from Tellicherry to Badagara...	1,297	0	8
Portion of trunk road No. 4.	1,400	0	0
Road from Palghat to Pulpulli...	1,040	0	0
„ from Pudunagarom to Chittur	1,219	10	5
„ from Kalpetta to Sultan's battery	1,000	0	0
Coast road near Tellicherry	966	10	0
Anjarakandi to do.	800	0	0

"Canals."

10. The expenditure on account of Canals amounted to Rupees 4,175-8-0, of this sum Rupees 4,150-8-0 were laid out on the Pyoli lock. The original estimate for this work amounting to Rupees 6,530 has been found insufficient, and a revised estimate has been prepared, involving an extra outlay of Rupees 1,270. There has been considerable delay in the execution of this work, but it is now reported as progressing, and it is hoped will be completed ere long, as it is one of considerable importance.

* 1. Tuta bridge
2. Pattiatu bridge at the foot of the Cutiadi Ghat.
3. Erinjolli bridge from Tellicherry to Periah.

Boats and Ferries.

11. Under this head the charges amounted to Rupees 709-2-8. Out of this sum Rupees 654-6-8 were allowed to certain Ferry renters for the entertainment of boats, as the bridges at the places noted broke down as stated above in paragraph 4. Rupees 54-12-0 were expended in repairing rafts on the ferries in Wynaad.

Mamli. Murat.
Tirupandi. Puraparamba.
Annakayom. Mangatiri.

Miscellaneous.

12. Of Rupees 121-14-10 expended under this head, Rupees 64 were on account of pay of a writer employed in the late District Engineer's office in 1862-63, and Rupees 57-14-10 on account of pay of Apprentices from 17th February to 31st March 1864, at Rupees 20 each per month entertained at Mangalore under the Board's sanction, dated 9th January 1864, No. 105.

Buildings.

13. The expenditure on this item amounted to Rupees 122-4-2, and comprised rent of a building engaged at Pudiengadi* for the location of a gang of convicts drafted from the Calicut jail for the repair of roads.

* Three miles north of Calicut.

Pound Fund.

	RS.	A.	P.
† In cash	55	14	9
Advances for Pounds, &c., unadjusted	897	0	7
	955	15	4

14. In this branch of the Local Funds there was a balance of Rupees 955-15-4† at the commencement of 1863-64. The collections during the year were Rupees 2,610-12-10 giving a total of Rupees 3,566. Out of this sum Rupees 2,832-6-0 have been expended for pounds and for pay of the establishment maintained, leaving a balance at the close of the year of only Rupees 684-6-2.

For building and repairing Pounds...	823	4	2
For Establishment...	2,054	1	10
	2,882	6	0

I do not propose to transfer any portion of this balance to the credit of the "Road Fund" in the accounts of 1864-65.

15. In reviewing the above account, I must remark that I hoped and anticipated a larger expenditure on the District roads than has been made. The Department Public Works appears to have had its time and attention principally taken up with the expenditure of Imperial and Income Tax Funds.

The Superintending Engineer was not inclined to encourage Executive Engineer's duties being undertaken by the Revenue servants; and indeed most of the *traces* of the cross lines are so bad that it is very desirable they should be altered and determined correctly before very large expenditure is made. The correction of the lines is a duty which the professional Department must undertake themselves, and to this more attention than hitherto is now being paid.

16. I anticipate very great advantage from the division of duty and responsibility provided in Government Order, dated 4th March 1864, No. 392. The responsibility of indicating work now rests with one Department. It does not as hitherto hang somewhat indefinitely between two. Public Works Establishment the subject will be brought to notice in proper course.

If, as I believe, the work to be done is too much to be executed efficiently by the present state of the Department Public Works Establishment in itself, and with reference to the Revenue Department; partly to the Engineers having had their hands engaged with Imperial and Income tax works; and partly to a want of sufficiently defined responsibility in choosing, from so much that required to be done, what was to be done and what left over.

Exd. R. H. Lee.

Revenue Department

No. 481 of 49

Proceedings of the Madras Government
Under date the 9th March 1865.

Read the following Proceedings of the Board of Revenue.

Submitting with remarks reports of the Collectors on the operations of the Local Funds during 1863/64.

(Received 23rd Nov. 1864 No. 7620)

In these Proceedings the Board of Revenue report on the operations of the Local Funds during the year 1863/64.

District Road Fund

2 The total receipts under this head amounted to Rs. 404,701 against Rs. 383,113 the collections of 1862/63, the increase being Rs. 21,588. The only items in which there was any material falling off are those noted in the margin [illegible] which belong

Road Cess Rs. 13,943
Grass Rent — 14,467

Enclosure in the Proc. of the Bd of Revenue to the Secretary to Govt No. 92 Dated 23 Nov 1864 No. 7620.

In No. 3092 of 1864

File of replies.

Board will be submitted the explanation called for in para 7 of their Proceedings in regard to the first item. The Collr is much to blame for not furnishing an explanation of this large decrease in his report and this omission might have been remedied by the Board during the period his report was in their office.

The decrease under the second item is nominal being due chiefly to the circumstance that the accumulated collections of several previous years in the Godavery District were brought to account in 1862/63.

3 The collections from Ferry rents and tolls two of the chief items included in the "District Road Fund" amounted to Rs. 107,339 showing an increase of Rs. 31,275 over the sum [illegible] Rs in 1862/63

Another important source from which the "Road Fund" is drawn is the "Pound Fund". The gross receipts from the latter amounted to Rs. 137,119 against Rs. 118,192 in 1862/63. The total receipts inclusive of the previous years balance were 236,832 deducting from this sum Rs. 46,111 for charges incurred on account of the Pounds themselves the balance available for the District Road Fund was Rupees 190,418. Of this sum Rs. 90,630 has been credited to that Fund in 1863/64 and the remainder will be credited in the current year.

5 The other component items of the District Road fund need no special notice.

6 The total amount available under the general head of District Road Fund for expenditure in 1863/64 amounted [illegible] belong

to R^s 6,65,673 inclusive of R^s 2,60,972 the balance of the previous year. The total expenditure out of that sum amounted to Rupees 1,30,909 — and the balance left was R^s 2,31,764.

7 Of the total expenditure the sum of Rupees 101,651 was spent on account of Ferries and Tolls P.W. Establishments, refunds and miscellaneous charges.

8 The Government do not agree with the Board in considering that the formation of avenues is not a legitimate charge on the "District Road Fund." The proceeds of avenue clippings should continue to be credited to that Fund ... and the charges connected with the planting of ... avenues should

could be defrayed from it.—

9 The actual expenditure on district roads and communications amounted to R^s 3,29,258, or less by R^s 58½ per cent of the available balance which though much better on the whole than the result of 1862/3 (52 per cent) is not quite satisfactory - notwithstanding the circumstance that a considerable portion of the receipts become available at a late period of the year.

10 The expenditure in the districts noted in the margin bear an unduly low proportion to the available amount. The Govt attach very great importance to the utilisation of the Road Fund and this object will be ensured by the new rules. Further remark on the subject is therefore unnecessary but to belong to

	Expenditure —
Godavery	44 per cent.
Tanjore	39 — " —
Madura	46 — " —
South Canara	42 — " —
Tinnevelly	34 — " —
Vizagapatam	34 — " —

11. The question ca
in para 35 of the Boar
Pro: as to whether the Local
funds should not receive
credit for the sums spent
in the Kistna District for
the benefit of the salt trade
will receive consideration
when the separate comun
-nication promised by the
Collector is submitted.-

12. The Board have
properly disallowed the ap
-plication of the Collector of
Salem to pay to the account
-ants of his office 350 Rd a
month from the Local funds
for preparing the accounts
connected with that Fund
and they will be desired
to dispose of the similar pro
-posal of the Collector of
South Arcot in the same
manner.-

13. The collections on
account of this Fund amount-
ed to Rd 33,468.- The balance
at the close of the year was
Rd 46,428 and the total
sum available for expen
-ture was Rd 78,896.- The
expenditure amounted to
only Rd 15,169.- The accent
origin of the fund accounts
in some measure for this.-
The instructions issued by
the Board and the operation
of the rules now in force
will lead to more satisfac
-tory results in the current
year.-

Jungle Conservancy Fund

14. From the absence of
any charges for collection
in some districts, the Govt
apprehend that in such
cases, net receipts only are
shewn.- This practice is
irregular and opposed to the
new rules and must therefore
be at once discontinued,
wherever it exists.- The Ag
Collector of Ganjam is wrong
in supposing that receipts
from Bamboos dug in fo
-rests under the Conservanc
-y department belong to

the Jungle fund.- All re-
=ceipts in such tracts are
"Imperial" Revenue.-

15. The collections un-
=der this head amounted
to Rd 11179:- with the balan:e
of Rd 5296 of the previous
year the total amount availa-
=ble was Rd 16,475:- The charges
for the Establishment
amounted to Rd 5,772:-

16. The funds noted
in the margin need no spe-
=cial notice:-

17. Para 64 of the Board's
Pro: will be considered in the
Judicial Deptt:-

Stamping Fee Fund

Irrigation Cess in Trichino-
=poly.-
Town Fund Madura:-

[illegible]

Sd/ The Rd of Revl Des'd Inwards
21 " — " — Public Works Deptt " Des 10 00
3 " — " — Accountant Gl Des'd Inwards
3 " — " — Judl Deptt "
7 " — " — Govt of India with letter — 137 80

Reported to England
by 20th March 1865 No 218 dis

Revenue 1865 Dep.tt.
Pro: of Govt for March

No. 181.

Pro: of the Madras Govt.
of 7th March 65

Pro: of the Board of Rev 25 July
65 A 2075 for Para 2-

Receiving the report
on the operations of the Local
Funds for 1863/64.

No. 72 of 72

7 Copies Desp 13th March

To

7th March 65

No. 482.

The Secretary to the Govt of India
Financial Dept.

Sir

I am directed by His
Excellency the Governor in Council
to transmit to you for review a
copy of the Annual report of the
Board of Revenue on the Local
Funds of this Presidency for 1863/64
together with the order of this Govt.
thereon and I am at the same time

3/3/65

89

Revenue 1865 Septr.
Pro. of Govt. for March

No. 482.

To
The Secy. to the Govt.
of India.
Financial Deptt.

Dated the March 1865.

Transmitting Copy of the Annual Report of the Board of Revenue on the Local Funds of this Presidency for 1863/64

No. 74.