M.R.O. 14—15,000—27-9-54

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2157 Press ~~Mis.~~

518-519

Dated 21-8- 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
21st August 1866.

No. 518. Read the following Proceedings of the Board of Revenue:—

Submitting, with remarks, reports of the Collectors on the operations of the Local Funds during 1864-65. (Here enter 12th May 1866, No. 3,321.)

No. 519. ORDER THEREON, 21st August 1866, No. 2,155.

Local Funds, No. 13.
Account.

District Road Fund.

1. In these Proceedings the Board of Revenue report on the management of the Local Funds in 1864-65.

2. The income of the District Road Fund amounted to Rupees 5,11,048, and exceeded that of the previous year by Rupees 1,11,038, or twenty-one per cent. Of this increase Rupees 40,000 resulted from the transfer of Fish Rents to Local Funds, and from license fees for boats, which were credited to Local Funds for the first and last time in 1864-65, and have since formed a part of the Imperial Revenue. The remainder of the increase results in part from an alteration in the time of collecting ferry rents and tolls in Malabar, from the extension of the Road Cess to three* new Districts, from the assessment of ten per cent. on the sale proceeds of escheats in Malabar, and from the acquisition of the palmyra rents in Salem. The other items of increase and decrease require no remark.

* Trichinopoly, Bellary, Coimbatore, } partially.

3. The total sum available for expenditure during the year was Rs. 7,95,676, and the charges† upon it amounted to Rupees 95,911, so that the balance left for making and repairing roads and communications was Rupees 6,99,765. Of this sum only Rupees 3,46,276, or forty-nine‡ per cent., was expended.

	Rs.
† Ferry expense	9,745
Toll do.	2,296
Planting avenues	3,229
Public Works Establishment ...	54,922
Sundry items	25,720
	95,911

‡ Per-centage in	1861-62	57
Do.	1862-63	52
Do.	1863-64	58½
Do.	1864-65	49

4. It is difficult to account for the smallness of this expenditure. The Government are willing to make every allowance for the fact brought to their notice so often by the Board that many important items of receipt can only be credited to the Fund at the close of the official year, and they are of opinion that the sudden increase of the Fund partly excuses the Collectors for not employing so large a proportion of the money at their disposal as they had been able to do in former years; but nothing can make such a statement, as that fifty-one per cent. remains unspent, satisfactory, and the Government must again call upon the Board to exercise a timely and efficient supervision over the proceedings of the District Officers, and see from month to month that a fair use is made of the money which they seem inclined to allow to lie idle in their Treasuries. A report should be submitted at an early date shewing the manner in which the Board propose to carry out these instructions.

5. The expenditure in the Districts noted in the margin was so small that after duly considering all the explanations which have been offered, the Government cannot but come to the conclusion that the Officers in charge of them neglected this part of their work, and were not sufficiently alive to the importance of it. Their serious attention is called to the remarks of the Board in paragraph 26 of their Report, with which the Government entirely agree.

	Expenditure.	Per cent.
Tanjore	23,909	34
Godavery	17,707	23
Madura	14,730	38
Kistna	10,635	32
Tinnevelly	10,258	29
Madras	6,390	37
Bellary	3,981	21
Trichinopoly ...	1,608	13

6. Under the circumstances stated in paragraph 23, sanction is granted for removing the road from Godinadgoo to Manteral Kanama from the list of Imperial lines, on which Local Funds should not be expended.

7. The Government concur in the opinion expressed by the Board in paragraph 27. The Local Fund Rules do not authorize the Collector or Superintending Engineer to entertain any office establishment, and the Officers of South Arcot must learn to do without a larger staff than is found necessary in the other Districts.

8. The gross receipts of the Pound Fund amounted to Rupees 1,52,212, or Rupees 15,093 more than in 1863-64. The amount of the Fund, inclusive of the balance in hand at the end of the previous year, was Rupees 2,62,000. Of this sum Rupees 46,910 was expended in connection with Pounds, Rupees 90,884 was transferred to the District Road Fund, and Rupees 1,14,206 remained at the end of the year. The Government do not understand why a much larger amount was not made use of. It is manifestly unnecessary to keep so large a balance in hand.

9. The Jungle Conservancy Fund is one which can and ought to be turned to very useful account in every District in the Presidency, but the Report before the Government shews that the Collectors generally do not avail themselves of the money at their disposal. The income of the Fund for the year was Rupees 61,097, and the balance at the beginning of it Rupees 60,727; but only Rupees 46,893, or thirty-three per cent. of the sum available was expended.

10. The figures given in the margin shew what was done in each District. Large sums were expended in North Arcot, Madura, and Cuddapah, and the Collector of North Arcot more particularly seems to have been energetic and successful. In Bellary, where it would be impossible to give too much attention to laying out topes and planting trees, very little was done, though the sum of Rupees 11,803 was available, and the Collector's report passes over the subject in silence. In South Arcot no money was spent, and the receipts, amounting to Rupees 3,607, were added to the balance of Rupees 6,305, which had been lying idle previously. The Government expected a better result after the promises made by the Collector in his Report for 1863-64. With regard to Mr. Reade's remarks as to the necessity of some special agency, the Government observe that

Per centage of expenditure to sum available.			
North Arcot ...	59	Coimbatore ...	14
Madura ...	57	Kistna ...	12
Godavery ...	55	Tanjore ...	11
Cuddapah	41	Nellore ...	8
Ganjam	33	Tinnevelly ...	2
Kurnool	30	South Arcot ...	...
Bellary	25	Salem	...
Madras	25	South Canara	...
Tinnevelly ...	17	Malabar	...
Vizagapatam ...	15		

there is no objection to the employment of servants of the description of peons and gardeners &c., on small salaries, and that they are unwilling to believe that Mr. Reade in the face of what has been done in other Districts really wishes for such a special agency as would take the place of himself and his subordinates in utilizing the Fund. With regard to this statement as to the difficulty of selecting sites, the Government remark that though the selection of suitable sites for topes is a matter for careful consideration, it would nevertheless be better to put down trees in any place where the Collector and his subordinates may notice that they are wanted, than to report year after year that nothing has been done.

11. The attention of the Board and the Collectors is AGAIN called to the importance which the Government attach to a useful administration of the Jungle Conservancy Fund.

12. Travellers' Bungalows have hitherto formed the subject of a separate report; but the Government of India have directed that the receipts and charges connected with them should be entered in the Accounts of the Local Funds, and the Board have accordingly devoted a portion of the general report to the Public Bungalow Fund.

13. The fees collected in the Bungalows amounted to Rupees 10,929, and the grant-in-aid of Government to Rupees 18,770. The expenditure was Rupees 19,719, and the balance remaining Rupees 9,980. The remark in paragraph 30 that the Public Bungalows cannot be kept in repair unless Imperial Funds are applied to the purpose, cannot be noticed here, but will receive due consideration if the Board find it necessary to make a separate representation on the subject to Government. The Board will state whether the balance of nearly 10,000 Rupees cannot be made available for this purpose.

14. The report on the Endowment Fund of Chuttrums and Lungherkhanas in the several Districts could not be made complete by the Board, and the details which are given with regard to some of them do not require notice. The Government have, however, observed with some surprise the large proportion of the charges for establishment to the cost of feeding in the instances noted in the margin. In Gooty the cost of the establishment exceeds that of feeding.

Sholingherri.
North Arcot.
South Arcot.
Bellary.
Gooty.

15. No remarks seem to be called for on the two remaining Local Funds, viz., the Irrigation Cess in the Trichinopoly District, and the Madura Town Fund.

16. The Board will press on Collectors the necessity of their taking early measures, in communication with the Superintending Engineers, to select the works to be undertaken in the ensuing year, so that the requisite plans and estimates may be prepared in time. A Collector who takes a real interest in his District, and is properly conversant with its requirements, ought to have no difficulty in planning the operations of future years as regards new works, and it is only by the exercise of foresight and systematic arrangements that the most advantageous outlay of these Funds can be ensured. The Government hope that the instances in which Supplemental Budget Estimates are sent in hurriedly, months after the year has commenced, will be rarer than they hitherto have been.

17. The Government also trust that the Board will be able to submit future reports more expeditiously. A report received like the present one, thirteen months after date, is of little practical utility.

(True Extract.)

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

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

Rcd. S. T. Augustin.

Local Funds Reports
for 1864/65.

CHETTERPORE, 28th April 1865.

No. 1,300.

From E. B. FOORD, Esq.,
Acting Collector of GANJAM,

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

1. I have the honor to submit the usual Report of the operations of the District Local Funds during the official year 1864-65.

2. The Local Funds of this province, under the Board's control, are the District Road Fund, the Jungle Conservancy Fund, the Pound Fund, and the Bungalow Fee Fund.

District Road Fund.

3. The following are the receipts of this fund during the past year:—

	Rs.	A.	P.
Transferred from Pound Fund	1,000	0	0
Do. from Jungle Conservancy Fund...	1,000	0	0
Ferry rents on Imperial and Local Roads	730	3	0
Deposits of Ichapore Fishery rent...	629	10	0
Sundry Items	8	15	0
Total	3,368	12	0
Add balance of last year... ...	3,290	14	0
Total... ...	6,659	10	0
The charges for the same period are construction of the Jagernathpore road...	5,215	5	8
Wooden bridge over the Berhampore Gedda	369	10	4
Repairs of the Ferry boat at Madapaum in Chicacole range	132	0	0
Total.....	5,717	0	0
Balance to credit of Fund on 1st May 1865.. ...	912	10	0

4. The first and only work of importance under construction from the District Road Fund, is the road from Jagernathpore to Poorooshottapore now being made under the superintendence of the Executive Engineer, Captain Philipps, who reports that "the whole of the earthwork is "nearly completed, but it will require sectioning after the first heavy rains. Two large platform "bridges have been built over the Jaymungalum channel, and another nullah, and twenty-eight "culverts and drains have been completed. About two miles of bad soil have been coated with "hard gravel, and a considerable quantity of jungle has been rooted up. The road will be completed "within the estimate, as soon as the balance is made available."

5. With respect to the wooden bridge, Captain Philipps, who constructed it, states that it is made of Saul timber and is thrown over the Berhampore Gedda, a deep and dangerous nullah during the monsoon months, and a most difficult one to cross by ryots, &c, having business in Berhampore, and he adds, when money is available, regular raised and metalled approaches will be made on either side of the bridge, as the traffic is constant over it.

6. There being no funds available for expenditure on village roads, no effect could be given to the Board's Circular Order of the 13th January last, No. IV.

Pound Fund.

7. The receipts of this fund are derived from fines levied on stray cattle, &c., under Act III. of 1857.

The collections of the year are as follows :—

	Rs.	A.	P.
Fines	3,459	11	2
Sale of unclaimed cattle	96	5	1
Sundry Items	3	9	6
Total.....	3,559	9	9
Add balance of former years.....	948	11	0
Grand total.....	4,498	4	9

The charges are—

Repairs to old Pounds...	468	11	3
Wages to Pound Keepers	913	4	4
Transferred to District Road Fund in 1864-65...	1,000	0	0
Total.....	2,380	15	6
Balance on the 1st May 1865.....	2,117	5	3

Out of this balance, Rupees 2,000 will be transferred in 1865-66 to the District Road Fund as shown in the estimated Budget for the year.

Jungle Conservancy Fund.

8. The receipts for the year on account of this fund are—

	Rs.	A.	P.
Tax on firewood, &c...	698	1	7
Balance of former years	1,676	1	11
Total.....	2,374	3	6

The charges are for—

Creation of large nurseries from which young plants may be distributed throughout the District	600	0	0
Formation of topes, &c., near the salt pans in this District	298	7	8
Transferred to District Road Fund	1,000	0	0
Total.....	1,898	7	8
Balance.....	475	11	10

The first mentioned sum was expended by the Executive Engineer principally in the creation of nurseries of fruit and avenue trees. He reports that about 10,000 young plants of the Neradoo Cheettu Syzygium Jambolanny are ready to be planted out. This tree is found to be the best for avenues in Ganjam, growing more rapidly than any other, and affording excellent shade to roads.

9. The following trees have been planted out, and are thriving well, being constantly watched. Almond, Jack, Mangoe, Tamarind (Country and West Indian,) Nerada Acacia Arabic, Teak, Persian, Walnut, and Casuaina. Many of these are four feet high already, where the soil is right and good.

10. The following are in nurseries, together with the above species, and will be planted out in June and July. Bastard Cedar, (Guazuma Tomentosa,) Parkiabiglandulosa, Cathartocarpus, fistula, Cathartocarpus Roxburghi, Ditto Nodosa, Pterocarpus, Dalbergioides, Adenanthera, Pavonina, Grealheria longi folia, Mimosalatistegua Sterculia fœtida, Spathodia, Cœsalpina, Coriaria, Acacia Mollipima, and few Australian Acacia. Nearly the whole of these seeds were procured by Captain Phillipps from Dr. Hunter and from the Agri-Horticultural Society's garden at Madras.

11. The Casuarina plants will be sent, when large enough, to the Deputy Collector in charge of salt pans, where shade is much required, and where nothing but Cocoanut trees and Casuarinas seem likely to thrive. Ganjam and Itchapore pans will be supplied from the nursery at Berhampore. Two wells have been dug, one at each nursery at a cost of Rupees 35 each.

12. Captain Phillipps further remarks, that as these nurseries are of recent formation, the good effected by them will be scarcely appreciated until after the approaching monsoon.

13. Avenues, two miles long, and a tope have been planted near Berhampore, and half a mile of the Jaymangalum channel is lined with fruit trees, Jack and Mangoe.

14. Thirty miles of new road from Ganjam to Aska, via Poorooshottapore, will be supplied with avenue trees as soon as funds admit, not only for planting but for hedging, watering, and protecting them from cattle when young.

15. Four gardeners are kept up throughout the year, at a cost of Rupees 180. As required, carts to convey manure, plants, thorns, &c, as well as coolies, are temporarily employed.

16. All nurseries and trees planted out are thriving well.

17. The following Statement, furnished by the Salt Deputy Collector, shows the number and description of trees living on the 30th April last at the several salt pans :—

GANJAM.—Casuarina trees	50	
Badedhe do.	5	
Banian do.	4	
Mangoe do.	5	
Badam do.	4	
Ponna do.	1	
	69	
ITCHAPORE.—Cocoanut trees...	90	
Casuarina do.	11	
Banian do.	55	
Badedhe do.	7	
Ponna do.	8	
Nakkeri do.	1	
Margosa do.	2	
	174	
NOWPADA.—Cocoanut trees	231	
Casuarina do.	591	
Kanuga do.	23	
Neradu do.	5	
Mangoe do.	62	
Badedhe do.	192	
Margosa do.	12	
Banian do.	197	
	1,313	
WOMMERVELLY.—Banian trees	2	
Badedhe do.	1	
Casuarina do	180	
Cocoanut do.	180	
Ponna do.	1	
	364	
Total.....	1,920	

A large number of these trees, the Deputy Collector writes, have been planted on the sides of the roads leading to the pans; two gardens have also been formed, one at Nowpada and the other at Wommervelly. The plantations about Nowpada are in excellent order, and those about Wommervelly in tolerably good condition; but those at Ganjam and Itchapore are not favorably reported on.

18. No particular establishment was appointed by the Salt Deputy Collector for looking after the trees at any of the places.

Bungalow Fund.

19. The receipts of this Fund are composed of the fees paid by the travellers who use the Bungalows.

	Rs	A.	P.
Total receipts from fees were...	360	12	0
Miscellaneous...	0	13	0
Total.....	361	10	0
Bungalow establishment...	685	11	11
Chicacole Bungalow rent...	280	0	0
For sundry charges...	82	4	10
	1,048	0	9
Excess	686	0	9

20. The excess in charge has been met by the grant-in-aid from Government of Rupees 1,177. If, the excess Rupees 686-6-9, be deducted from the grant-in-aid, the balance, Rupees 490-9-3, agrees with the Plus and Minus Memorandum.

21. The report on the general condition of the Bungalows was submitted to the Board on the 11th February last.

22. The Bungalows having been transferred to the District Local Funds, it is for the Board to determine whether the annual special report on Bungalows may not be dispensed with, the required information being supplied in the Annual Local Fund Report.

23. The following Tabular Statement shows the receipts and disbursements of all the Local Funds for the year, in comparison with those of the past year:—

Fund.	Receipts for 1863-64.	Receipts for 1864-65.	Difference.	Charges for 1863-64.	Charges for 1864-65.	Difference.
District Road Fund.	2,949 0 0	3,369 0 0	+ 420 0 0	200 0 0	5,747 0 0	+ 5,547 0 0
Jungle Conservancy Fund... ..	107 0 0	698 0 0	+ 591 0 0	250 0 0	1,898 0 0	+ 1,648 0 0
Pound Fund... ...	269 0 0	3,559 0 0	+ 3,290 0 0	1,005 0 0	2,381 0 0	+ 1,376 0 0
Bungalow Fee Fund.	461 0 0	362 0 0	— 99 0 0	859 0 0	1,048 0 0	+ 189 0 0

Exd. R. H. Lee.

No. 3,915.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th July 1865.

Read the following letter from D. F. CARMICHAEL, Esq., Collector and Agent to the Governor in Vizagapatam, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 13th June 1865, No. 335:—

1. I have the honor to submit my Annual Report on the operations of the Local Funds of this District, during the year 1864-65, accompanied by the usual accounts.

2. DISTRICT ROAD FUND.—The receipts under this head amounted to Rupees 2,288-14-6, of which Rupees 1,232 were spent during the year on village roads.

3. The Board will observe with satisfaction the remarkably cheap rates at which the roads in the Golgonda Hills have been made passable under the supervision of the Tahsildar; upwards of one hundred miles of road have been cleared of jungle, to the extent of forty yards in breadth, levelled, and gaps filled with earth and stones for Rupees 732.

4. I myself inspected the line from Gudem by Rumpulu Ghat and Makavaram to Golgonda while on circuit last cold season, and I was agreeably surprised at the extent of the work done, and the manner in which it had been executed. As far as we have gone, six out of the seven Hill Muthas are connected, and it is proposed to do the rest as soon as funds are procurable. It is of course undertaken by the villagers themselves acting under the headmen and renters.

N. B.—A small sketch map accompanies.

5. II. JUNGLE CONSERVANCY FUND.—This Fund is as usual not in a flourishing state from the paucity of hands to work it; and as the Board are not disposed to incur any additional expenses as proposed by the Principal Assistant, who has immediate charge of this department, I shall not again press the question.

From Board 9th January 1865, No. 97.

6. The receipts during the year were Rupees 48-0-1; with the balance the amount on hand was Rupees 71-3-5. Of this sum, Rupees 10-15-4 were spent, leaving a balance of Rupees 60-4-1 at its close.

7. The Department of Public Works have lately transferred a nursery of plants to the Principal Assistant, and the Government have sent a good supply of seed of timber trees. With the money available, Mr. Boswell proposes to carry out a systematic plan of planting in the ensuing year.

8. III. BUNGALOW FUND.—This is the first year in which this fund has been incorporated with the Local Fund. The receipts during the year amounted to Rupees 1,168-14-7, but only Rupees 298-14-7 belong to fees, the rest being the amount of grant-in-aid. The expenditure is Rupees 1,138-1-1, particulars of which are given in the Statement No. I.

9. Rupees 500 were spent for new mattresses, crockery, and other articles very much needed in nine out of the twelve Bungalows in this District. The articles supplied, I found upon personal inspection, were urgently required.

10. IV. POUND FUND.—The receipts of this fund continue steadily to increase. The collections during the year including last balance is Rupees 6,388 against Rupees 3,898 of the previous year. Ten new pounds have been erected in different Taluks at a cost of Rupees 113, and with other incidental expenses, our charges for the year amount to Rupees 1,954, particulars of which are given in Statement No. I. The balance on hand at the close of the year was Rupees 4,348; but of this, Rupees 3,400 will be transferred to the District Road Fund in the ensuing year, as per Local Fund Budget.

The following is a comparative Statement of the Receipts and Disbursements of the four Funds above reported upon, during the last two years :—

No.	Funds.	Receipts.		Disbursements.	
		1863-64.	1864-65.	1863-64.	1864-65.
		Rupees.	Rupees.	Rupees.	Rupees.
1	District Road Fund	3,167	2,289	1,093	1,233
2	Jungle Conservancy Fund...	46	71	69	11
3	Bungalow Fund	559	1,169	559	1,169
4	Pound do.	3,165	3,620	3,098	1,954

1. In the Local Funds Statement of Receipts and Disbursements received with the report for 1863-64, a small sum of Rupees 4-12-5 is shown as remaining with the Executive Officers at the end of the year under the head, "District Road Fund," but in bringing forward the balance in the similar return for 1864-65, this sum has been omitted, and Rupees 2,078-4-0 only, said to be in the Huzur Treasury, are brought forward. The Collector is requested to explain the omission, and to state what became of the amount which remained in the hands with the Executive Officers on 30th April 1864.

2. The Board also observe that opposite to other items of the District Road Fund a sum of Rupees 109 is entered in the present Statement, and in the remark column it is stated that this amount has been credited to this Fund, as per Accountant General's letter, dated 23rd March 1865, No. 4,839. The Board are not aware what instructions this letter contains, nor is it clear on what account, and why this credit was rendered necessary. The Collector is requested to submit an explanation of the matter, and to forward a copy of the Accountant General's letter.

3. In the Statement for 1863-64, a sum of Rupees 800 was proposed to be transferred from the Pound Fund to the District Road Fund in the accounts of 1864-65, but from the present Statement, the proposal does not appear to have been carried out. This also requires explanation. The Collector is requested to transfer the sum of Rupees 3,400 proposed by him to the credit of the District Road Fund in the accounts of July 1865, if it has not been already done.

4. In paragraph 9 of the above letter, the Collector states that a sum of Rupees 500 was spent for new mattresses, crockery, and other articles very much needed for certain Bungalows in the District. The Board wish to be informed under what authority the purchase of these articles was made.

(A true Copy and Extract.)

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

To D. F. Carmichael, Esq., Collector of Vizagapatam.

Exd. J. Wright.

Dated 11th July 1865.

No. 3,915.

Proceedings of the Board of Revenue

Requesting explanation in regard to certain Items in Local Funds Statement of Receipts and Disbursements for 1863-64.

No. 6,287.

Proceedings of the Board of Revenue, dated 6th October 1865.

Read the following letter from D. F. CARMICHAEL, Esq., Collector of Vizagapatam, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 2nd August 1865, No. 549 :—

1. I have the honor to acknowledge the receipt of the Board's Proceedings, dated 11th ultimo, No. 3,915, on the Local Fund Report from this District.

2. In reply to paragraph 1, I beg to state that the sum of Rupees 4-12-5 is still with the Engineer's Department, and will be recovered and credited in the current accounts.

3. A copy of the Accountant General's letter referred to in paragraph 2, is enclosed.

4. The sum of Rupees 800, mentioned in paragraph 4, was not transferred in 1864-65, owing to an oversight on the part of the late Treasury Deputy Collector (retired from the service). The amount is included in the sum of Rupees 3,400, transferred to the District Road Fund in the accounts of May last.

5. The outlay of Rupees 500 for mattresses, crockery, &c., for certain Bungalows was incurred under No. XI. of the Bungalow Fund Rules.

6. As already stated these articles were much needed, and I ordered them under the authority above quoted, which still appears to me to be sufficient.

Enclosure No. 1.

Abstract.—Accountant General's letter No. 4,839, of the 23rd March 1865, regarding District Conservancy Fund.

1. The Board observe with reference to paragraph 2, that the sum of Rupees 4-12-5 should have been credited in the accounts of 1864-65, notwithstanding that it remained in the hands of the Engineer Department. The omission will be supplied in this office.

2. From the copy of the Accountant General's letter referred to in paragraph 3, it appears that the sum of Rupees 109 is the refund of the amount charged for the Public Works supervision, and this should have been stated in the Remark column of the Collector's Statement.

3. The Collector is in error in supposing, that under Rule XI. of the Bungalow Rules, he is at liberty to purchase furniture. If he had perused Rule XV. he would not have fallen into this mistake.

(A true Copy and Extract.)

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

To D. F. Carmichael, Esq., Collector of Vizagapatam.

Exd. J. Wright.

1865.

Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 6th October 1865.

No. 6,987.

Passing orders on letter from the Collector of Vizagapatam submitting explanation on certain points connected with the Local Fund Report for 1864-65.

COCANADA, 30th August 1865.

No. 195.

From J. FRASER, Esq.,

Collector of the GODAVERY DISTRICT,

To R. A. DALYELL, Esq.,

Acting 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 the usual Statements prepared in the forms furnished with the Board's Standing Circular, dated 23rd June 1863, No. LXXIII.

District Road Fund.

2. The actual expenditure during the year is Rupees 27,848-8-9, the greater portion of which, viz., Rupees 17,916-8-5, has been spent on the construction of District roads and repairs. A sum of Rupees 2,226-0-4 sanctioned by Government has been paid to the Municipal Association at Cocanada* and Jagannaikapuram and at Rajahmundry† as grant-in-aid to the local contributions.

* Government Order, dated 26th August 1864, No. 1,551.
† Government Order of 25th August 1864, No. 1,646.

3. The inhabitants at Ellore having subscribed a sum of Rupees 255-8-0 for forming a boat harbour in the big tank at that town, in communication with the Ellore high level canal under the superintendence of Lieutenant Smalley, Assistant Engineer, No. 4 Range, the same has been supplemented by an equivalent grant from District Road Fund under the authority conveyed in the Board's Standing Circular, No. XC., dated 23rd July 1863.

4. A sum of Rupees 7,195 has been adjusted under instructions from the Accountant General on account of proportionate charge of Establishment of Public Works Department for 1863-64 and 1864-65.

5. The expenditure during the year has been less than that of the preceding year, in consequence of expenditure on certain works not having been possible to the extent estimated for within the close of the year, owing to the unusually late receipt ‡ of the sanction of the Government to my revised Budget submitted in August 1864.

	Rs.	A.	P.
1863-64	30,700	0	8
1864-65	27,849	8	9

‡ Vide Order of Government, dated 31st January 1865, communicated with the Board's Proceedings of the 10th February 1865.

6. I proceed to notice briefly some of the more important works commenced or carried out during the year under report. In No. 1 Range an iron girder bridge across the Yeleru river near Cocanada was commenced, it will also carry an aqueduct for conveying fresh water from the Samulcotta canal to the town of Cocanada. Two self-acting tunnels under the Cocanada harbour road were constructed. On the road from Yerraram to Jaddangi masses of stone in the line of the same road near Rayavaram have been removed. Tunnels and bridges have been built. The road from Samulcotta to Rajanagram has been gravelled for two miles and repaired.

7. The following abstract exhibits a comparison between the receipts of the past official year and those of the year under review :—

Items.	1863-64.	1864-65.	Increase.	Decrease.
District Road Fund.				
Ferry rents and tolls	931	1,806	875	...
Road Fund	6,675	6,880	205	...
Avenue clippings	433	144	...	289
Grass rents	12,827	8,407	...	*4,420
Surplus collections of Pound Fund	9,523	8,664	...	859
Tolls levied on boats	...	25,644	25,644	...
Total ...	30,389	51,545	21,155	...

*Explanation for the decrease in this item has been called for from the Taluks and on its receipt the same will be reported.

The increase in the Ferry Rents is due to the enhanced rental of the Ferries for the current year. The large increase of Rupees 25,643 is in consequence of the receipts on account of license fees levied by Public Works Department on boats plying on the Godavery channels having been credited to the "District Road Fund" during the year, under the Accountant General's Notification, No. 83, dated 17th February 1864; in the previous year they were credited under "Public Works Remittances."

The decrease in the "Surplus collections of Pound Fund" is ascribable to the balance remaining under the head "Pound Fund" at the end of April 1864, which was transferred to this head, being less than that which remained at the close of the year 1862-63 from the large expenditure of Pound Fund in 1863-64.

Jungle Conservancy Fund.

8. Allusion has been made to the operation of the Conservancy Rules in paragraph 23 of the Administration Report of this District, dated 6th May last, No. 78. The receipts during the year have been Rupees 2,706-9-10 against Rupees 1,295-1-6 in the preceding year. The increase is in consequence of the collections being for twelve months, whereas they were only for seven months during the past year. A sum of Rupees 2,194-13-7 has been spent by the Department Public Works in planting avenue trees, fencing, watering, and watching the existing ones. Avenues of about 180 miles in length were kept in order in different ranges, and the young trees are, I understand, thriving well.

Pound Fund.

	Rs.	A.	P.
*1864-65	11,505	5	6
1863-64	10,822	5	9
Increase	683	2	9

9. The receipts under this head in the year under report slightly exceed those in the year immediately preceding it, as shown in the margin, and call for no remark, the item being of a fluctuating character. The charges on account of Establishment, &c., in the year amount to Rupees 2,141-8-9, which is a little greater than that in the past year, there is an increase of Rupees 487-5-10 in the wages of the Pound keepers, &c., which is chiefly owing to the entertainment of four Pound Guards has during the year in those Taluks where it is found necessary.

Bungalow Fee Fund.

10. The Bungalow Fee Fund was newly brought under Local Fund in the year under review, agreeably to the Order of Government, Public Works Department, dated 21st April, 1864, No. 1,141. The receipts during the year under this head, including the grant-in-aid from Government, amount to Rupees 975-12-5, and the charges to Rupees 784-15-8. The statement called for in the Board's Miscellaneous Circular Order, No. LXXXVI, dated 20th ultimo, showing the condition, &c., of the Travellers' Bungalows, will be submitted shortly on the receipt of information required from Public Works Department and from the Taluks.

Exd. R. H. Lee.

No. 115.

MASULIPATAM, 7th July 1865.

From G. THORNHILL, Esq.,

Collector of the KISTNA DISTRICT,

To R. A. DALYELL, Esq.,

Acting Secretary to the Board of Revenue.

1. I have the honor to submit my Annual Report, on the operations of the Local Funds for 1864-65, accompanied with the two Statements prepared in the forms received with the Board's Standing Circular No. LXXIII., (Board No. 3,753,) of 23rd June 1863.

District Road Fund.

	Rs.	A.	P.
1. Balance at the close of the official year 1864-65	15,056	4	3
2. Advances for materials, &c	5,784	2	2
3. Cash balance remaining with the Executive Officers	841	7	11
Total ...	21,681	14	3

2. The collections within the year under report, inclusive of the last year's balance, amounted to Rupees 37,804-1-11, from which Rupees 16,122-3-8 expended on account of roads, &c., being deducted, there remained a balance of Rupees 21,681-14-3 at the close of the year under review, the two items 2 and 3, noted in the margin, were not adjusted at that time.

3. Of the expenditure Rupees 16,122-3-8 as shown above, Rupees 10,502-15-1 were laid out on the construction and repairs of District roads, &c., as detailed in Statement No. 2.

4. In noting some of the more important works, I beg to refer to the numbers in the accompanying Statement No. 2.

5. Nos. 3, 4, 5, 9, 10, 11, 12, 13, 14, 15, and 17 are all works for facilitating traffic in the low lands of the delta; all works of this description in that locality are both costly and difficult of construction, owing to the nature of the soil, and absence of metal. The cotton road No. 6 has been completed this year.

Jungle Conservancy.

6. Inclusive of the balances of the last year, the total receipts within the year under review amounted to Rupees 11,597-9-2, the amount expended therefrom, as detailed in Statement No. I, Rupees 2,091-1-9 being deducted, there remained a balance of Rupees 9,506-7-5. Rupees 1,371-3-6 of the receipts under this head were laid out in planting avenue trees along the road from Bezoarah to Hyderabad and on the cause-way at Masulipatam; the former are now in a flourishing condition.

Pound Funds.

7. At the close of the last official year, there remained a balance of Rupees 9,351-3-0, which together with Rupees 20,197-11-7, being the current receipts as well as Rupees 389-13-0, the unadjusted items of last year, amounted in the lagregate to Rupees 29,941-11-7. The total charges to be deducted therefrom, including the amount of surplus collections transferred to the District Road Fund, amounted to Rupees 17,233-15-5, leaving a balance of Rupees 12,707-12-2 inclusive of the unadjusted advances for pounds, &c., as shown in the margin.

	Rs.	A.	P.
Advance on account of unadjusted items...	1,977	1	6
Cash balance...	10,730	10	8
Total... ...	12,707	12	2

One per cent. Income-tax Fund.

8. Agreeably to the instructions received from the Accountant General, dated 28th June 1864, No. 1,054, a sum of Rupees 14,883 was allotted to this District for 1864-65, which, together with Rupees 174-0-11, being the last year's balance remaining on the 30th April 1864 on account of the grant of Rupees 5,000 of the Nellore District, and Rupees 800 received by transfer on account of last year's excess charge, amounted to Rupees 15,857-0-11; the particulars of the expenditure therefrom are shown in the margin of Statement No. I, amounting to Rupees 11,455-8-2.

Select Fee Fund, Fort Fund, and Police Lodging Fund.

9. As the particulars of the three items noted in the margin are given under their respective heads in Statement No. 1, it is unnecessary here to dwell further on them.

Village Service Fund.

* Rupees 15,603.—Vide Board's Proceedings, No. 4,648 of 23rd July 1864.

10. The total receipts under this head including the sanctioned amount* for 1865-65, are Rupees 26,343-6-0, the amount expended therefrom under the head "Unadjusted" in the year under report, is Rupees 15,661-10-6, leaving a balance of Rupees 10,683-11-6 at the close of the year.

Bungalow Fund.

Miscellaneous Circular, dated 27th October 1864, No. 103, (Board No. 7,096.)

11. The total receipts under this head, including Rupees 1,000, sanctioned by the Board of Revenue amounted to Rupees 2,087-8-3, from which, as shown in Statement No. 1, the expenditure of Rupees 1,786-7-6 being deducted, there remained a balance of Rupees 301-0-9 at the close of the official year under review.

12. With reference to paragraph 2 of the Board's Proceedings, dated 23rd November 1861, No. 7,020, I beg to observe that the sum of Rupees 362, which the Board show to be an increase included in the cash balance remaining with the Executive Officers has been entered as an item of "Recovery from past expenditure," and alterations have been accordingly made in my office account No. 1 which accompanied my last Report.

13. The Board will observe that a large balance under the head of the District Road Fund remained unexpended; this was owing to the general derangement of the works of the District by the cyclone of the 1st November 1864; the money so remaining can, however, be beneficially expended during the current year, and I propose, in communication with the Superintending Engineer, to submit a Supplemental Budget for the Board's approval.

Fwd. J. Wright.

Nellore, 2nd September 1865.

No. 206.

From J. W. B. DYKES, Esq.,

Collector of NELLORE.

To R. A. DALYELL, Esq.,

Acting Secretary to the Board of Revenue.

1. I have the honor to report on the Local Funds in this District for the official year 1864-65.

2. The various descriptions of funds comprised under this head in Nellore are, as per last Orders on the subject, as follows:—

1. District Road Fund.
2. Jungle Conservancy Fund.
3. Public Bungalow Fund.
4. Pound Fund, and
5. Lungerkhana Fund.

And with reference to the Board's Miscellaneous Circular, No. LXXXVI., Board No. 4,198 of the 20th June, I have the honor to state that there are no receipts or expenditure to be classed as an "Endowment Fund" in this District, nor will any allusion be made in this report to the Lungerkhana in Nellore, as a separate report on the operations of the charity, for the official year 1864-65, has been already submitted with my letter, No. 109 of the 7th June.

District Road Fund.

* Rupees 4,796.

3. Under the head of the District Road Fund, the two per cent. road cess gave Rupees 10,768; Tolls, Rupees 1,608; Pounds, Rupees 10,000; Sundry Small Farms, Rupees 81, Recoveries* of unadjusted items of previous year's expenditure and balance from last year, Rupees 9,096, making total receipts an aggregate of Rupees 36,339.

4. And under this head, under the head of Expenditure, we have a sum total of Rupees 32,645, of which Rupees 3,946 is unadjusted, Rupees 5,515 are charges for superintendence on account of the salaries of Public Works Officers for 1863-64 and 1864-65, Rupees 1,261 is "Miscellaneous Payments," such as supplements to local subscriptions, &c., and Rupees 21,924 expended on roads as set forth in the accompanying Statements Nos. I and II.

5. Of the Rupees 21,924 expenditure on roads, Rupees 1,600 were spent for the repair of Guduru and Dugarazupatam road in 1863-64. This sum does not appertain to the year under report, and reasons for its not having been shown in last year's statement are set forth in the "Remark" appended to the accompanying Statement No. II.

6. The chief item of expenditure this year is Rupees 8,251 on the Kanigiri, Kandukur, and Ullapalem road to the beach. I took the opportunity, when I was in the north of the District in January last, to inspect this road. The earthwork had been finished, and the greater portion of the road from Kandukuru to the beach had been metalled. But the masonry works had been left incomplete, and it seems to me that in such cases it would be better to defer metalling. I will suggest this course for the consideration of the Superintending Engineer, and as regards the road am glad to state that the masonry works will, I believe, be completed this year.

7. On the Alluru and Isakapalli road, Rupees 3,334 were laid out, and I hope this year to get this line to the beach.

8. A beginning has also been made in opening out the Kaligiri, Zeladanki, and Kavali road and the road from the Dorenal road to Udayagiri. I have not been able to visit these works yet, but hope to, later in the year, and shall then be able to form a better opinion of the expenditure incurred than I can at present.

9. Rupees 1,099 have been laid out on the Sangam and Kaligeri, and I took the opportunity when in that part of the District last September of inspecting this line. I found road channels had been dug, and the earth thrown up in the centre of the road ready when it settled for the metalling to be spread. I doubt whether in the next ten years the traffic on this line will justify any metalling. I saw heavy bits of embankment here and there which could not be used for want of a bridge, and the loose earth thus thrown up appeared to me to be a useless expenditure that prevented the line being used as a present convenience. I, therefore, addressed the Superintending Engineer on the subject, with a view to a change being made in the system pursued, and suggested that instead of digging channels and raising high embankments we should confine ourselves to levelling and smoothing bad grips, &c. I have not been able to see the road since.

10. On the Nellore, Gangapatnam, and Maipadu road to the beach, Rupees 477 were laid out, which is a further though small step towards completing this most useful line.

11. The Nellore and Narukuru road has been completed in the year under report, and is a most useful line, as opening out a part of the country where the villages are rising in importance daily from the extended means of irrigation under the Anicut. It is an admirably devised line along the banks of one of the main channels under the Anicut, and utilizes the spoil bank.

12. On the Someswaram road, the expenditure in the year under report was small; but the greater portion of this line has, I am glad to say, since been opened out. It is being done by the Revenue Department—so much of the road as lies within the limits of a village being made by the villagers, and the Ryots receiving credit for the work done on the collections. The advantages of this system being, that the Ryots have a field for their labour when other fields are closed, and payments being simply an adjustment of accounts all payments in cash are avoided.

Vide, Board's Proceedings, dated 18th July 1865, No. 4,133, and Order of Government of the 25th July 1865, No. 1,734, Revenue Department.

13. Rupees 477 were laid out in the year under report in completing the Anikut toll house, which makes Rupees 831 the total loss to the Local Funds under this head.

14. On the *repairs* of roads a sum of Rupees 3,583 was laid out, in which is included an expenditure to good purpose in utilizing as a road the spoil bank of the main channel from the Anikat to Nabobpet.

Jungle Conservancy Fund.

15. Our collections during the ear on account of the Jungle Conservancy Fu d have been Rupees 1,610, which, added to the balance from last year, has placed at our disposal Rupees 3,902.

16. The expenditures during the year has been chiefly for Casuarinas, of which we have distributed from 11,000 to 12,000 young trees, besides forming topes.

17. Taking the past three years, and continuing our accounts up to date, we have entered into agreements for planting 1,74,000 palmyras, and in accordance to these agreements, 1,32,000 trees have been planted, 55,000 have grown, leaving 77,000 trees to be planted to complete the number so agreed on, and exclusive of 1,18,000 trees planted without special agreements, making a total of 2,50,000 planted, and 2,92,000 to be grown, at a total eventual cost of Rupees 2,662 as at present fixed.

18. The amount ordered to be paid to date for the palmyras placed is Rupees 1,037, though on looking over the accounts in drawing up this report, I find that only Rupees 416 have been disbursed, in respect to which inattention on the part of the Tasildars strict inquiry will be made.

19. And Rupees 520 having similarly being paid for some 20,000 young Casuarinas to date, and watering the same when planted in Government topes, it may be briefly stated that on the 1st May the balance standing to the credit of the Conservancy Fund for the current year was Rupees 3,580, and at the present date this surplus has been reduced by actual payments to Rupees 3,256, and is further liable at present to the extent of Rupees 631 when all orders have been acted on, and to the amount of Rupees 1,615 when the palmyras now growing and planted according to agreements have attained such a height that they are safe from the cattle and need not be watched.

Public Bungalow Fund.

20. The receipts and expenditure from this Fund are exhibited in the accompanying Abstract Statement No. I, and exhibiting a balance at credit of the Fund of Rupees 254 on the 1st May last call for no remark. A return* of the condition, &c., of the Bungalows in the form received with the Board's Miscellaneous Circular, No. LXXXVI, dated 20th July 1865, is also submitted, and exhibits the information in detail as to the state of each Bungalow, the number of travellers who halted thereat, the establishment maintained, &c. The Bungalows have all been cleanly kept, and no complaints have been received from travellers.

* Dated 21st August 1865, has been already submitted.

Pound Fund.

21. The total receipts during the year from Pounds (Rupees 12,662) was in excess of last year, and, including the balance in hand on the 1st May 1864, we show on the credit side Rupees 22,716, against which we have Rupees 3,479 charges for the construction and maintenance of our Pounds, and the salaries of pound-keepers, &c., and Rupees 10,000 transferred to the Road Fund for the year under report, leaving a balance available on the 1st May last of Rupees 9,236. Of this balance, it is proposed to transfer Rupees 6,000 to the Road Fund, the remainder with further receipts for the current year I hope to be able to devote to the improvement and extension of Pounds.

Exd. R. H. Lee.

No. 5,211.

Proceedings of the Board of Revenue, dated 25th August 1865.

Read the following letter from H. G. SMITH, Esq., Collector of Cuddapah, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Muddenpully, 15th June 1865, No. 73:—

1. I have the honor to submit my report on the Local Funds of this District for 1864-65, with the Statements prescribed in the Board's Standing Circular, dated 23rd June 1863, No. LXXIII., Board No. 3,753.

District Road Fund.

	Rs.	A.	P.
* Balance on the 30th April 1864	1,256	3	7
Receipts in 1864-65	6,034	9	3
	7,290	12	10

		Rs.	A.	P.
By the Revenue Department.	Road from Cuddapah to Veimpalli...	14	6	0
	Do. from do. to the Cantonment...	570	12	8
	Do. from do. to the Bugga river	89	4	0
By the D. P. W.	Do. from Ontimitta to Sidhout ...	51	6	6
	Do. from Cuddapah towards Pulivendala	1	2	6
		726	15	8

Jungle Conservancy Fund.

	Rs.	A.	P.
* Balance at the commencement of the year...	6,701	7	11
Receipts in do. ...	8,122	0	9
	14,823	8	8
† Expenditure by the Revenue Department ...	4,702	11	0
Do. by the D. P. W. ...	1,000	0	0
	5,702	11	0

2. At the commencement of the year under review there was a balance of Rupees 1,256-3-7, to this sum the total receipts of Rupees 6,094-9-3, as per Statement No. 1 being added, the amount available for expenditure was Rupees 7,290-12-10.* The amount marginally specified was expended during the year on the various roads which were out of order, and which required repairs.

3. The total receipts under this head in the year 1861-65, together with the balance at the commencement of it, amounted to Rupees 14,823-8-8.* The expenditure both by the Revenue and the Public Works Department in the formation of the different topes, &c., and avenues on the various roads amounted to Rupees 5,702-11-0.†

4. The topes I reported in last year as having been planted have thriven well, and have been greatly added to, and some sixteen miles of avenues have also been planted in double rows, and are doing well; while other topes have been planted in the Pullempett, Jammalamadgu, Royachoty, Cadiri, and Calacudda Taluks, and 9,000 Palmyra trees are said to have been planted at Veimpalli, but this spot I have not visited. The nurseries are kept up, and more sites have been selected for topes, 26 acres at Pedda Cheppally, and 48 acres at Condoor have been marked for planting Mango trees, and 13 acres at the cantonment for planting Bael trees, of which I have some 700. In the Proddatur Taluk three sites have been fixed on for planting topes and seven for topes, in Jammalamadgu. Although what has been done in this line is satisfactory, not nearly so much has been done as I could have wished, as until very lately I have not had a Head Assistant from last August, since which time Magisterial work up to the time of Jummahbundy was very heavy, which rendered my absence from Cuddapah almost impossible; the prisoners being of such a desperate character as to render their being taken about the District extremely injudicious and unadvisable.

Pound Fund.

	Rs.	A.	P.
* Balance on the 30th April 1864	5,431	14	0
Receipts in 1864-65	5,160	13	0
Total ...	10,592	11	0

	Rs.	A.	P.
† Advanced for the construction and repairs of the Pounds	536	5	4
Pay of the Pound-keepers	501	14	1
Total ...	1,038	3	5

5. The amount available for expenditure in the year under report, was Rupees 10,592-11-0* including the balance which remained at the commencement of the year, together with the collections in it. The expenditure was Rupees 1,038-3-5† for the construction and repairs of Pounds, as well as for the payments of the Pound-keepers. A sum of Rupees 4,500 was also transferred to the District Road Fund in 1864-65, leaving a balance of Rupees 5,054-8-1 at the end of that year, and out of this sum it is proposed to transfer a further sum of Rupees 4,500 to the District Road Fund in 1865-66, reserving the balance for expenditure in the same year on account of Pounds, &c.

Public Bungalow Fund.

	Rs.	A.	P.
Balance on the 30th April 1864...			
Receipts in 1864-65	551	2	0
Grant-in-aid in do.	776	0	0
Total...	1,327	2	0

6. This head has been newly introduced into the Local Funds, as per instructions from the Government of India, published in the Notification of the Accountant General, dated 15th March 1864, No. 95. The receipts in the year amounted to Rupees 1,327-2-0, inclusive of the amount of Rupees 776, authorized by the Government of India for expenditure. The amount expended on account of Establishment and Contingencies during the year was Rupees 705-0-6.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of receipts and disbursements on account of Local Funds in the District of Cuddapah for the official year 1864-65.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the particulars of expenditure from the District Road Fund in the District of Cuddapah for the official year 1864-65.

ENCLOSURE No. 3.

ABSTRACT.—Eleven bills passed by the Superintending Engineer in support of charges in the District Road Fund by the Collector 1864-65.

ENCLOSURE No. 4.

ABSTRACT.—Twelve Statements of receipts and expenditure by the Department Public Works of sums received from the Collector from the Local Funds in 1864-65.

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1. In the Statement of Receipts *and* Charges received with the Local Fund Report for 1863-64, a sum of Rupees 640-11-9 was entered as remaining with the Executive Officers on the 30th April 1864, on account of the District Road Fund. Of this sum, however, Rupees 206 was the amount advanced to the Sub-Collector in September 1863, which was afterwards refunded by him, and credited in the accounts for December 1863, and the actual cash which remained with the Executive Officers on 30th April 1864, was Rupees 443-11-9, but in the Statement which accompanied the above Report for 1864-65, only a sum of Rupees 57-11-2 is brought forward, as the balance remaining with the Executive Officers, and it is not clear what has become of the difference of Rupees 386-0-7, as it has not been accounted for in any way. The Collector is requested to submit an explanation regarding this difference with as little delay as possible.

2. In the Statement for 1863-64, Rupees 298-1-7 were shown under the head of Pound Fund as advanced for Pounds, &c., unadjusted during the year, but in the Statement for 1864-65 this has not been brought forward under the head "Unadjusted items of last year," as ought to have been done. The Collector is requested to explain the omission.

3. The Collector will report whether the Statement for 1864-65 has undergone examination in the English Account Department, and whether the Treasury Deputy Collector has looked into it before despatch, as it was his duty to do.

(A true Copy and Extract.)

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

To J. B. Cockerell, Acting Collector of Cuddapah.

Ex^d. J. Wright.

Dated 25th August 1865.

No. 5,211.

Requesting explanation of a discrepancy and omission in the statement of Receipts and charges sent with the Local Fund Report for 1864-65, and desiring to know whether it had been examined by the English Assistant Department and forwarded by the Treasury Deputy before despatch.

Proceedings of the Board of Revenue,

No.

Dated 25th August 1865.

Department

1865.

Bellary, 16th October 1865.

No. 215.

From A. HATHAWAY, Esq.,

Collector of BELLARY,

To R. A. DALYELL, Esq.,

Acting Secretary to the Board of Revenue.

1. I have the honor, in reporting on the administration of the Local Funds, noted in the margin, during the past official year 1864-65, to submit herewith two Statements, the one showing the receipts and disbursements on account of these funds, and the other the particulars of expenditure from the District Road Fund, which, as directed in Miscellaneous Circular, No. LVI., Board No. 2,865, dated 31st May 1865, are classified in the manner shown in the Statement No. 2, submitted to Government by the Board, with their Local Fund Report for 1863-64, dated 23rd November 1864, No. 7,620.

District Road Fund.
Jungle Conservancy Fund.
Pound Fund.
Endowment Fund.
Bungalow Fund.

2. District Road Fund.—The receipts from the different items which consitute this fund amounted to Rupees 16,164-12-9, which added to the balance, viz., Rupees 1,716-8-7 left in hand at the close of the preceding year made up the total of Rupees 17,881-5-4. Of this sum, Rupees 7,439-0-6 were expended during the year in the repair of works, &c., as detailed in Statement No. 2, thus leaving at its close a balance of Rupees 8,679-8-7 after deducting Rupees 40-12-3, being the balance in the hands of the Executive Officers, as well as Rupees 1,722 ordered by the Accountant General to be deducted in the Plus and Minus Memorandum appended to the Monthly Treasury Account, as the amount apportioned out of this fund for meeting the charges of Establishment of the Public Works Department.

3. The Municipal Commissioners for the Civil Puttahs, Bellary, having drawn only Rupees 1,085-8-11 during the official year under report, of the sanctioned amount of Rupees 4,000, and no money having been laid out in extirpating prickly-pear, for which purpose a sum of Rupees 1,000 was sanctioned, and also the full sanctioned amount on account of works not having been spent, the large balance of Rupees 8,679-8-7 remained unemployed at the commencement of the current year.

4. The Government having ruled in their Order, dated 3rd July 1865, No. 1,519, that the Amended Rule XXI for the administration of the District Road Fund does not apply to the case of works executed by the Officers of the Public Works Department, and that the Bills on that account should be transmitted to the Controller of Public Works Accounts for audit, no audited Bills accompany this Report, all the works detailed in Statement No. 2 having been executed by that Department.

5. In furtherance of the instructions contained in Standing Circular, No. IV, Board No. 205, dated 13th January last, a notice was published on page 187 of the District Gazette of 1st April last, directing the Tahsildars to take down notes during the course of their village tours of all such improvements as may strike them to be necessary for the comfort and convenience of the village communities, and to report the result thereof quarterly to their respective division officers, who were requested to report to me, if the improvements suggested were absolutely necessary.

6. The following abstract shows a comparison between the receipts in the past official year, and those of the year under review, under the heads of Jungle Conservancy and Pound Funds.

Items.	Receipts in 1863-64.	Receipts in 1864-65.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	2,610 10 8	7,692 3 11	5,081 9 3	... ...
Pound Fund	7,607 0 11	9,999 8 5	2,392 7 6	... ...

7. The increase under Jungle Conservancy Fund is owing to the seigniorage rules having been brought into full operation during the year under review.

8. The increase under Pound Fund calls for no remark, the said item being of a fluctuating nature.

9. The financial results of the Endowment Fund and Bungalow Fee Fund are shown in the Statement No. 4, as directed in Miscellaneous Circular, No. LXXXVI, Board No. 4,198, dated 20th July last.

10. Endowment Fund.—This item comprises the operations of the Lungerkhana at Gooty; and the subjoined Statement shows the total number of persons fed and dated, and the expenditure incurred, in this charitable institution, as compared with the previous year:—

	1863-64.		1864-65.		Comparison.	
	Number of individuals.	Cost.	Number of individuals.	Cost.	Increase.	Decrease.
		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
A. Bairagy and Brahmins, &c.	5,672	707 14 5	2,136	320 1 8	... ...	368 12 9
Sudras, &c.	7,408	462 5 4	6,286	311 5 10	... ...	150 15 6
	13,080	1,170 3 9	8,422	710 7 6	... ...	459 12 3
B. Saderwurid	.....	34 2 4	.....	22 10 0	... ...	11 8 4
Cost of utensils ...	.....	... ...	.....	... ...	... ...	... ...
Establishment ...	.....	583 8 8	.....	671 0 4	... ...	14 8 4
	.....	619 11 0	.....	593 10 4	... ...	26 0 8
	.....	1,789 14 9	.....	1,304 1 10	... ...	485 12 11

11. The number of persons accommodated this year fall short by 4,658 of the Returns for last year; and there was in consequence a proportionate decrease in the expenditure.

12. The management of the institution is reported to be satisfactory, and the expenditure of the available funds was made with strict regard to economy, the average cost per head being about Anna 1-4.

13. The sum of Rupees 220-14-0, stated in last year's Report as having been expended in excess of the sanctioned amount, has been made good by curtailing the ordinary expenses, and the usual Statement showing the particulars of the expenditure is also sent herewith.

14. A sum of Rupees 330, which was expended during the year on account of the salary of the Apothecary attached to the institution, is not shown in Statement No. I., in consequence of the expenditure of the dispensary having been separated from that of the Lungerkhana, as directed in paragraph 5 of the Order of Government, 11th January 1862, No. 40, embodied in the Board's Proceedings, No. 429, dated 18th January of the same year.

15. Bungalow Fund.—The information to be embodied in the Statement which accompanied Miscellaneous Circular, No. LXXXVI, Board No. 4,198, dated 20th July last, not having been received as yet from the Superintending Engineer, and from some of the Tahsildars, in consequence of the requisitions for the same having, through an oversight in the office, been sent later than they ought to have been, I regret my inability to submit that Statement with this Report. The Tahsildars concerned have been directed to expedite the transmission of the same, and as soon as their Returns, as well as the Report of the Superintending Engineer, who has been requested to expedite the despatch of the same, come to hand, the Statement will be submitted without the least delay.

16. The delay in the submission of this Report, (which but for my absence in the District from the 12th might have been despatched on the following day,) is owing to the causes mentioned in my letter, No. 238, dated 9th instant.

Erd. R. H. Lee.

KURNOOL, 7th July 1865.

No. 97.

From J. I. MINCHIN, Esq.,

Collector of KURNOOL.

To R. A. DALYELL, Esq.,

Acting 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 for the last Official year.

2. The total receipts of the Road Fund, including the balance from last year, amount to Rupees 12,269-13-4, and the expenditure, including cost of establishment to Rupees 9,314-14-8, besides an unexpended sum of Rupees 29-3-3 in the hands of the Executive Officers, leaving a balance in my Treasury of Rupees 2,925-11-5.

3. The details of expenditure are given in Statement H, Rupees 1,000 having been spent in commencing the road between Cumbum and Markapoor, and the balance on the line of road from Gadidinadgoo near Kurnool, by Nundikothoor to the Manteral Kanama.

4. This line of road was by some mistake included in the Statement, prepared in the Government office, under date the 5th January 1865, No. 13, showing the Imperial lines of road on which Local Funds were not to be expended. When furnishing the information on which that Statement was drawn up, I reported that this was a purely local road, of great importance to the Taluk but not in any way an Imperial line, as the road across the Manteral Kanama is not suitable for cart traffic.

5. Almost the whole expenditure from Local Funds in this District has been devoted to this road, and as Imperial lines traverse all the other Taluks, of the District, except Markapoor, the concentration of expenditure on the two lines of road now under construction is fairer than it might otherwise appear.

6. The road is now well advanced towards Nandikothoor, and the traffic on it in bringing timber from the Nalla Malla jungles, and in consequence of the operations of the Irrigation Company in the Taluk, is greater than on any other line of road in the District.

7. The proportion of charges for establishment, as against expenditure is large, but the work is not one that could be satisfactorily carried out without skilled superintendence, and I would deprecate the attempt to complete it without the agency of the Public Works Department.

8. The balance of Pound Fund is still the largest item of receipt to the District Conservancy, but as the new Settlement is introduced, the collections for the Road Fund will become of importance, and enable us greatly to extend our operations. The item of Road Fund was only levied in the last official year on the revised garden lands in the Pattikonda Taluk, and the attention of the Deputy Collector in charge of that Taluk will be called to the needless arrears that have been permitted.

9. The balance due on the other items shown in the Abstract Statement have been since collected, and it must be remembered that the demand as entered is for the Fasli year, and the collections are consequently made after the close of the official year under report.

10. As regards the Jungle Conservancy Fund the total receipts including balance amount to Rupees 3,443-15-2, while the expenditure has been Rupees 1,189-14-2. It was necessary to calculate the expenditure on the amount in hand, as the amount of collections could not be foretold with accuracy. They have largely increased during the last year, and our operations can be extended in proportion, which I thought it prudent to commence on the present moderate scale.

11. The expenditure, amounting to Rupees 811-2-0, has been on the Kurnool nursery, under the charge of the Civil Surgeon. From this nursery 744 trees have been planted in the station of Kurnool; in the People's Park; the church compound; the burial ground; and along the roads. There are about 3,000 young trees in pots ready for transplanting, and this stock will be more than doubled in the current season. They will be distributed gratis to all applicants, and will suffice to plant along the bank of the Company's canal, if the Officers of the Company will either undertake the task, or allow me to do so.

12. I allotted Rupees 100 out of this Fund for the maintenance of trees planted in the Koilkoontla Taluk by the Tahsildar, Kistna Row, at his own expense. This Officer has planted along the roads in his Taluk 1,294 trees of various kinds, which for the last two or three years he has maintained at a considerable expense. The improvement of his Taluk in this way, which has hitherto been the most bare of trees in the District, has been taken up by him with enthusiasm, and before there was any Public Fund in existence to further the object which he had in view. For a few more years it will be necessary to keep up an Establishment to water those trees during the hot season, and in future this expense will be defrayed from this Fund. An Establishment is also kept up to attend to the trees along the road, in the Cumbum Taluk, at the same rate as before the transfer of the trees from the Public Works Department.

13. The Public Bungalow Fund requires little remark. The fees collected cover the cost of Establishment, of which the pay for eleven months only was paid in the year, the audited bill for the twelve months not having been received till the close of the year.

Exd. R. H. Lee.

SAIDAPET, 1st August 1865.

No. 226.

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

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

1. Agreeably to the Rules circulated with the Board's Standing Circular No. XXVII. of 1864, I have the honor to submit my report on the operations of the Local Fund for the year 1864-65, together with the necessary Statements of Receipts and Disbursements.

2. An Abstract Comparative Statement is also enclosed showing the receipts of the several items under each head during the year under report as compared with those of 1863-64, with an explanation of large variations.

3. ROAD FUND.—The receipts under this head amount to Rupees 9,703-13-5, which added to the balance on hand, and the amount of cash remaining unadjusted with the executive Officers on the 30th April 1864, makes a total of Rupees 18,638-3-6. Deducting from this sum, Rupees 10,000-8-3, which have been expended this year, there remains at the end of the year Rupees 8,637-11-3 to the credit of the Road Fund, exclusive of the surplus Pagoda Fund of Rupees 24,800 invested in the five per cent. loan which now forms the subject of a separate correspondence.

4. The large balance on hand at the end of the year is attributable to Rupees 4,613 having reverted to the Fund in March last by the reduction in the amount set aside on account of the Department Public Works Establishment.

5. Statement No. 2 gives the details of works executed out of the Road Fund. The only new work undertaken is a short road from Saidapet to Codumbakam, and it is now under formation. The principal expenditure was on local improvements, for which the villagers have generally contributed a moiety of the expense, and on the maintenance of existing Local Roads.

6. JUNGLE CONSERVANCY FUND.—The receipts under this Fund, together with the balance on hand at the beginning of the year, amount to Rupees 2,702-6-8. Out of this, Rupees 804-15-3 were expended on the maintenance of avenues and nurseries, as per Statement No. 3, and Rupees 606-3-9 remain unadjusted with the Executive Officers, leaving a balance of Rupees 1,291-4-5 on hand. From the current year, the receipts from avenue clippings, and the charge of maintaining avenue trees will be brought under the Road Fund as directed in the Board's Miscellaneous Circular No. XXXVII of 9th May 1865.

7. BUNGALOW FUND.—The expenditure under this head exceeded the receipts by Rupees 440-3-11, which was met from the allowance of Rupees 797 granted for this District. The new rates which have been introduced under the Board's Miscellaneous Circular No. 69 of 1865 will, I hope, make our Bungalows self-supporting in future. A statement showing the actual condition of the Bungalows is enclosed as required in Miscellaneous Circular No. 86 of 20th July 1865. I beg however to observe that the information given in the statement is for the last Calendar year, as no accounts were hitherto kept for the Official years. In future, the return will be submitted for the Official year.

8. The Pound Fund and the Village Service Fund call for no remarks, except that Rupees 2,000 out of the former will be carried this year to the credit of the Road Fund.

9. ENDOWMENT FUND.—The only source of receipts for this Fund is the income derived from the maniems and bazaars attached to Vencatarangam Pillay's Choultry at Streepermattoor, as instructions for carrying this item to Local Fund accounts were received only this year (Standing Circular No. XXXIX of 20th June 1865,) it has not been included in the General Statement now submitted for the past year. The receipts and charges are however given in the margin, and the balance which remained on hand on the 30th April last, viz., Rupees 44-15-7, was carried to the credit of the Local Fund.

	Rs.	A.	P.
Balance on the 30th April 1864	53	1	4
Receipts from May 1864 to April 1865	64	6	3
	117	7	7
Deduct charges from May 1864 to April 1865 ...	72	8	0
Cash on hand on the 30th April 1865	44	15	7

Exd. R. H. Lee.

No. 137.

CHITTOOR, 28th July 1865.

From J. D. ROBINSON, Esq.,
Collector of NORTH ARCOT,

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

1. I have the honor to submit my annual report on Local Fund operations during the official year 1864-65. Annexed are Statements Nos. 1 and 2 prepared in the form furnished by the Board with their Proceedings, dated 23rd June 1863, No. 3,753, together with certain others (eight) which will facilitate review.

District Road Fund.

2. Statement No. 1 exhibits the receipts and disbursements connected with this item of the Fund during the year under report, as also the balance on hand at the beginning and close of it.

3. Statement No. 2 shows the details of work of all kinds executed during the year with its respective expenditure.

4. The aggregate receipts, inclusive of last year's balance and disbursements, are given in the margin.

	Rs.	A.	P.
Balance at the beginning of the year	13,577	9	6
Receipts...	35,662	1	6
Total...	49,239	11	0
Disbursement made to Department Public Works	33,042	12	7
Do. on account of superintendence by Department Public Works	3,359	0	0
Do. for bursting unserviceable cannons.	222	1	7
Do. for the removal of prickly-pear at Vencatagiri Cota	150	0	0
	36,773	14	2
Balance ...	12,465	12	10

Letter dated 25th March 1865, No. 4,890.

5. In paragraph 7 of the last year's report it is mentioned that a sum of Rupees 2,905-9-2, then unaccounted for by the Public Works Department, remained to be credited to this Fund. After some correspondence the Accountant General has directed the transfer of Rupees 1,826-4-3 of this unadjusted item from the one per cent. Income-tax grant, leaving a balance of Rupees 1,079-4-11 still unsettled. I look for his further instructions regarding the final adjustment of this item.

6. Under the Orders* of Government, a sum of Rupees 485-0-4, being the amount expended on the road from Arcot to Arni, was transferred from the one per cent. Income-tax allotment to this Fund, as the line traverses a tract which does not contribute to the road cess.

* 18th March 1864, No. 830.

7. A further item of Rupees 147, being the sale proceeds of unserviceable cannon burst under Orders of Government by the Ordnance Department was credited to the Fund. These three items, amounting in the aggregate to Rupees 2,458-4-7, are shown under head "Other items" in Statement No. 1.

Rs.	A.	P.
1,826	4	3
485	0	4
147	0	0
2,458	4	7

8. With respect to the last of these three items, the Board will gather from memorandum entered opposite paragraph, 4, that the charge debited against the fund on account of bursting old cannon not been made good from the sale of the iron, and that there yet remains a balance of Rupees 75-1-7 to be adjusted. This to my view is a State charge, and should be refunded from the public purse. I beg to solicit the Board's instructions.

9. An Account Current as prescribed in the Rules for the administration of this Fund, is likewise annexed. From this the Board will learn that during the year under report Rupees 32,927-4-4 were expended upon local roads, and Rupees 3,359 on charge for superintendence by Public Works Department. The actual expenditure thus amounted to Rupees 36,286-4-4. I have requested the Superintending Engineer to furnish me with the necessary vouchers, and will, on their receipt, transmit them to the Board.

10. The work, new and repair, executed during the year was on the whole very satisfactory. I was able personally to inspect most of the roads north of the Palar river, and was gratified to find them in such good order notwithstanding the heavy rains of the last monsoon. Of some of the roads in the Sub-Division, I do not hear so favorable a report; but as they are still for the most part under construction it may not be fair to criticise them too severely.

11. The Superintending Engineer laid out a sum of Rupees 300 in metalling the bed of Vagavathi river in connexion with the general improvement of the road from Thellar on the southern frontier to Conjevaram, and includes the item in his report. I have accordingly embodied it in Statement No. 2; but as the charge properly pertains to the Madras District, I have requested the Superintending Engineer to refund the amount from the road Fund of that District.

12. No expenditure was incurred during the year on account of the extirpation of prickly-pear; but the spread of this noxious vegetation in some parts is so alarming that I have taken earnest action in the matter, and expect to be able to show a fair tale of work in my next report.

13. The balance of road Fund on the 30th April 1865 is given in Statement No. 1 as Rupees 12,465-12-10; whereas the actual amount in the Treasury on that date was Rupees 32,069. This excess of Rupees 19,603-3-2 is the amount of road Fund realized for Fasli 1274 within the official year 1864-65, *minus* Rupees 15 advanced previous to 1863-64 under instructions from the Accountant General to the Conductor deputed to destroy unserviceable ordnance. These collections have not, under the Orders of the Board conveyed in their Proceedings, dated 27th October 1859, No. 4,385, been brought into account in Statement No. 1.

14. I have already submitted the Budget of Local Fund works for 1865-66, prepared in communication with the Superintending Engineer. A list of works prepared with reference to that Budget, and set down for execution during the current year, is herewith enclosed.

Jungle Conservancy Fund.

15. An account particular showing the receipts and charges as required under the new Rules for the administration of this item of the fund is herewith sent.

16. From this the Board will gather that the receipts during the year amounted to Rupees 11,572-14-5, making up with balance outstanding at the commencement of the year Rupees 20,110-15-1. Against this there is an expenditure of Rupees 19,351-13-1, leaving a balance of Rupees 9,759-2-0. Of this amount, Rupees 18,457-9-6* was laid out in the formation of avenues and nurseries, and Rupees 848-10-7 paid in commission. The item Rupees 41-4-0 seems to call for explanation. The Executive Engineer of the Chittoor Range applied for sixty palmirah trees, and paid into the Treasury their value Rupees 45. Five trees were felled, but not being found suitable for the purposes in view, Captain Chrystie declined to take the rest, and claimed refund of the value of the fifty-five trees not felled, which was accordingly effected.

* By the Revenue Department	as ...	16,405	4	3
Do. Department Public Works	„ ...	2,052	6	3
		18,457	9	6

17. I beg to enclose herewith for the audit by the Board, fifty bills in support of the charges incurred by my Department in the formation of avenues† and payment of commission &c. I have applied to the Superintending Engineer for vouchers in support of the expenditure‡ by his Department. These when received will be submitted to the Board in due course.

† Avenues	as ...	16,405	4	3
Commission, &c	„ ...	894	3	7

‡ Rupees... 2,052 5 3

18. The Treasury balance on the 30th April 1864 on account of this item of the Fund was Rupees 17,728-14-1. This with the receipts during the year under report amounted to Rupees 29,348 7-6, against which the actual disbursements were, as particularized in the margin, Rupees 19,003-1-1. Thus the balance remaining on 30th April last in the Treasury was, as given in Statement No. 1, Rupees 10,345-6-5.

Avenues.				
By the Revenue Department	as ...	16,058	1	5
Do. Department Public Works	„ ...	2,050	12	1
Commission, &c	„ ...	894	3	7
		19,003	1	1

From the same Statement it will be further seen, that the balance therein shown, *plus* receipts during the year, is Rupees 30,101-8-10 against an expenditure of Rupees 8,805-11-1. This amount the Board will observe does not tally with the Treasury balance given above. The difference, viz., Rupees 1,539-11-4, being the value of work executed by the Revenue Department but not paid for within the year.

Treasury Balance	as ...	10,345	6	5
Actual do.	„ ...	8,805	11	1
		1,539	11	4

19. A Statement is herewith enclosed showing the names and mileage of the roads along which avenues have been formed during the year under review, number of trees planted, and outlay thereon incurred up to 30th April last. According to this, some 52,000 trees have been planted along nearly 400 miles of road. I take a lively personal interest in the maintenance and extension of avenues, and although the difficulties we have to contend with in a District so arid and devoid of pasturage as this is are very great, still the results already obtained are promising enough to encourage steady and persistent action in pursuit of this desirable object.

20. No expenditure was incurred by the Department Public Works during the year under this head. The sum of Rupees 2,052-5-3, set down to this Department, represents certain charges for planting operations conducted by them in 1863-64 and only adjusted in 1864-65, and the maintenance of two nurseries still left in their hands for stocking the anicut channels from the Ponney and Cheyur rivers. On the whole this class of operations has been attended with most hopeful results, and we have, besides the avenues, thriving nurseries at all the more suitable localities in which trees of the finer kinds are being propagated with various degrees of success.

21. The Budget of receipts and disbursements on account of this Fund for 1865-66 has already been submitted to the Board.

Bungalow Fund.

22. The subjoined table exhibits the amount of receipts on account of this Fund during the year under report, as compared with the results of the previous year; from this it will be seen that the receipts under items "Travellers' fees" and "sale of unserviceable furniture" amount together to Rupees 281-6-0 only, and would have fallen short of the cost of maintenance and establishments by Rupees 144-9-0, but for the allotment from Imperial Funds amounting to Rupees 630.

Year.	Fees.			Sale of useless furniture.			Total.		
1863-64...	172	3	0	89	3	0	261	6	0
1864-65...	64	4	0	217	2	0	281	6	0
Increase ..	...	...	...	127	15	0	20	0	0
Decrease...	107	15	0	...	...	...	...	...	...

23. Under the item Travellers' fees, there is a decrease of Rupees 107-15-0, which may be due in some trifling degree to the abolition from November last of the Bungalows at Petaiur and Kurcumbadi; but is in reality the natural result of the increased facilities which two lines of rail afford to the travelling public. The whole of the furniture belonging to these Bungalows was sold by public auction, and the sale proceeds carried to the credit of the Fund. To this

circumstance may be ascribed the increase under head, "sale of unserviceable furniture". The Bungalow at Kurcumbadi has been transferred to the Public Works Department, and sanction has been solicited for the sale of that Petamur.

24. No new Bungalows were constructed during the year under report.

25. Repairs to the amount of Rupees 70 were executed to the Vellore Bungalow by the Department Public Works, the charges being debited to Imperial Funds.

26. The Bills in support of these have been duly submitted to the Board with my letter, dated 14th June last, No. 95.

27. As required in Rule I, Mr. Banbury submitted on the 23rd November last, the Budget Estimate of receipts and charges connected with this and other Local Funds for the year 1865-66.

28. Traversed as this District is by two lines of rail and a tramway, staging Bungalows are becoming year by year less necessary. We have in fact only the four named in the margin on the list of those proposed to be retained, and of those even I have, in my letter of 18th instant, No. 127, recommended that the last may be made over to the Police Department.

Vellore.
Chittoor.
Palamanmir.
Narabarlpett.

29. Under the instructions quite recently conveyed in the Board's Miscellaneous Circular, No. LXXXVI, dated 20th instant, the financial results of this Fund have been entered in Statement No I which accompanies this report. I beg likewise to annex to the other papers the tabular Statement exhibiting the actual condition of the Bungalows in this District, prepared in the form which accompanied the above quoted Proceedings.

Stamping Fee Fund.

30. There were no receipts or disbursements in connexion with this item of the Fund during the year under review. A sum of Rupees 845-8-9, however, still stands to its credit, being the running balance of the previous years. Under instructions from the Accountant General, this amount was lately transferred to XV, Miscellaneous. This item will hereafter disappear from its place in Local Funds.

Circular Letter, dated 5th June 1865. No. 555.

Pound Fund.

31. The Statement No. I, herewith submitted, shows the receipts and disbursements pertaining to this item of the Fund during the year. A sum of Rupees 1,500, it will be observed, was transferred from this to the District Road Fund, the remainder was applied for the purposes of the Act which creates it.

Endowment Fund.

32. As the financial results connected with the administration of Lungerkhanas and Chuttrums have hitherto been shown under District heads, viz., "Superannuation" and "Pagoda and Mosque allowances," the column under head "Endowment Fund" in Statement No. I. has been left blank. In lieu of this, I beg to forward for the present a separate Statement, giving the statistics of these institutions for the year under report. From this, the Board will easily be able to ascertain the financial position of these establishments as it stood at the close of the year under report. The balance therein shown will be carried to the Endowment Fund from the beginning of this year, with a view to carrying out in all their integrity the instructions conveyed in the Board's Standing Circular, dated 20th June 1865, No. 3,348.

33. I should mention, in conclusion, as already noticed in my Administration Report, paragraph 45, that a special report on the Arcot and Vellore Lungerkhana Institutions is still before Government, and that until their decision with respect to the appropriation of their Endowment Funds is communicated to me, I am unable to effect such a complete transfer in the accounts as recent instructions require.

Exd. R. H. Lee.

CUDDALORE, 31st July 1865.

No. 124.

From C. W. READE, Esq.,

Collector of SOUTH ARCOT,

To R. A. DALYELL, Esq.,

Acting 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 1864-65, accompanied by the usual Statements Nos. 1 to 5, with enclosures prepared in accordance with the Board's Miscellaneous Circular, No. LVI. of the 31st May 1865.

Statement No. 1.

2. This Statement exhibits the collections during the year under notice from their respective sources, and which embraced four principal branches forming the Local Funds, and for the administration of which A, B, and C, Rules have been framed by Government, and circulated by the Board with their Standing Circular, No. XXVII., under date the 31st March 1864.

District Road Fund.

3. The collections under this first head amount to Rupees 71,393-6-9, exclusive of the balance of the previous year, which was Rupees 20,116-14-3, making in all a total of Rupees 91,510-5-0 available for expenditure, of this sum, Rupees 63,975-3-3 have been laid out during the twelve months under notice, in the construction of original works, such as opening up new roads, the construction of bridges and extending, as well as maintaining the existing lines of communication.

Statement No. 2.

4. This is a detailed statement showing the nature and cost of each of the works executed under the Superintendence and supervision of the Public Works Department. The total amount so expended is as follows:—

Original Works.

COMMUNICATIONS.	RS.	A.	P.
Opening up new lines of roads, and construction of bridges	16,081	1	8
Repairs to the existing do.	47,894	1	7
	63,975	3	3

The opening up of extended lines of communication between village and village throughout the District has been much desired by me, and I had hoped to have done this in a partial degree during the year under notice; but the heavy floods in the beginning of October last caused such heavy damage to all existing roads and other works, that the funds available have been exhausted in repairing and re-placing what had been partly or in whole destroyed, and thus it will be seen that by far the larger proportion of our local means has been applied to this purpose.

Four Overseers, one for each corresponding range in the Public Works Department on Rupees 35 each with a Lascar attached to each on Rupees 6, one Clerk in the Superintending Engineer's office for the accounts on 20 Rupees, and two Accountants or clerks in my own on Rupees 30 and 20 respectively, also one Head Maistry, a draftsman, on Rupees 50.

5. Rupees 1,603-4-7 have been incurred for establishment, as particularized in the margin, it also comprises the cost of certain coolies who were employed by me for scavengering purposes in Old Town, Cuddalore.

6. Under the Orders of the Board's Proceedings dated the 10th May 1865, No. 2,375, the entertainment of the Clerks in my own and the Superintending Engineer's Office for the accounts, &c., has been discontinued from the 1st August next, and the work as ordered will fall henceforth on the regular fixed establishment, but I am still of opinion that in view of the amount of annual expenditure and the elaborate nature of the accounts required, the charge for separate servants is only fair and equitable; while with the increasing work daily devolving on the fixed establishment, I question whether the same punctuality and accuracy can be secured, and separate agency will, I think, eventually be a matter of necessity although the arrangement as now

ordered will of course have a fair trial. It was under the authority contained in Clause XXII of the A. Rules, that I entertained the above establishment from the 1st December last, in consultation with the Superintending Engineer who fully concurred with me on its urgency. I am able to state on the authority of the Range Officers of the Public Works Department, that the fixed establishment experimentally introduced by me for working the Local Funds, small as it is, has been of great practical utility, and that the supervision and execution of local works has been far more satisfactory under this arrangement than it had been before its introduction; as already stated it was only intended as experimental, and to be altered or modified as experience might suggest, but the plan is approved by the Department, and all that is advocated is an increase in the number of Overseers and Lascars so as to secure greater efficiency and promptitude in carrying out what is needed to be done, and I certainly think that one Overseer for each Taluk instead of for each Range, with a Lascar attached, would be no more than sufficient to place the oversight of local works in each Taluk under the Range Officer on a footing suited to its requirements. There is an Overseer with subordinate servants in each Taluk for the working of the Public Works, and it is the opinion of the Engineer that there is more than ample employment for a separate Overseer in each Taluk in connection with works paid from the Local Funds, but on this subject I shall address the Board specially when the current year shall have expired, as it was proposed that the existing arrangement should last an entire twelve month.

7. Rupees 896-7-3, entered on account of Miscellaneous charges comprises the cost of the purchase, repair, and hire of boats, and as well the cost of improvements made in the localities mentioned in the Statement.

8. Rupees 10,751 under the Orders conveyed in Circular, No. 2,328 of the 19th September 1861, from the Deputy Auditor and Accountant General has been charged against the Fund, as the share payable to the Public Works Department for the assistance rendered by them; but the amount has again been reduced under Orders of Government to Rupees 5,666, at ten per cent, and as well Rupees 7,000, which was charged on this account in the accounts of 1863-64 has been reduced to Rupees 4,720, and the difference between these two several amounts, aggregating Rupees 7,356, as directed by the Accountant General in Circulars, Nos. 4,713 and 4,729, under dates the 14th and 21st March 1865, has already been credited in favor of the fund in the accounts for the year under report.

9. Rupees 221-11-5 also written off (vide Government Order, No. 2,638 of the 12th September 1864) in the accounts under the head "Profit and Loss" against the Fund is the portion of a sum of Rupees 351-6-3, which had been stolen from the cash chest of one Davasigamony Mudali an Overseer of the Engineer's Department in this District, and at whose disposal the said money had been placed. For the time the Overseer was held answerable for the amount, and it was gradually being repaid from his salary by instalments, when suddenly he was dismissed altogether from employ by the Superintending Engineer, and the balance as above was ordered to be struck off. Thus, the total amount of expenses incurred during the year under report amount in all to Rupees 77,447-10-6, leaving a balance of Rupees 13,651-2-11 in the Treasury, and Rupees 411-7-7 remains with the Executive Officers of the Public Works Department in favor of the Fund, and these sums will, I believe, prove ample for emergent and unforeseen works during the year.

10. The Superintending Engineer, Fifth division, has been asked to furnish me with the Bills required in paragraph 19 of the Rules for submission to the Board; but Lieutenant Colonel Foord in reply has drawn my attention to Government Order, No. 165 of 17th January last, which directs that the Board are to obtain the necessary accounts from the Controller of Public Works, to whom they are rendered by the Superintending Engineer. No works in connection with the Fund were undertaken by me requiring the submission of the Bill noted in paragraph 20 of the Rules.

Jungle Conservancy Fund. Enclosure No 1 to Statement No. 1.

11. This Statement is submitted as required in paragraph 40 of the B. Rules for the administration of the Jungle Conservancy Fund. It exhibits the collections from all sources forming this particular Fund during the year under notice, and it will be seen that the receipts amount to Rupees 3,907-2-0, exclusive of the balance of the previous year, which was Rupees 6,394-11-11, making a total of Rupees 10,301-13-11 available for expenditure. Of this amount, Rupees 674,600 Rupees to the Range Officers of the Public Works Department, and 74 to the Taluk Revenue authorities) have only as yet been laid out for the formation of fresh plantations, nurseries, and avenues in the most eligible localities as yet selected, and these partial improvements are now under progress. Owing to the lateness in the receipt of the supply of seeds from the Board, and the very great difficulty and delay there has been in selecting suitable sites, the season for planting had almost passed away, and thus I have to regret that so little has been done; but notwithstanding my own wishes to give due and speedy effect to the intentions of Government, the matter I find to be no easy one, owing mainly to the very great pressure of work there is on every Officer of the District, so that my fear is, that unless some special agency be employed for doing what is wanted, and what all concur as being a great desideratum, I see not really how the local Officers whether European or Native will be able to command the needful leisure to apply these Funds to the greatest advantage for the public interests. The utmost care is needed in choosing sites for topes and plantations, and of course I must mainly rely on the support and help of my European Assistants, and these Officers are literally so overwhelmed with the ordinary duties, calling for them daily, and incessant attention, that they have been quite unable to do what I have wished, and what many had the will to do, but have not found the time or opportunity consistent with their immediate and more pressing avocations. I am aware that in last year I expressed the hope that I should be able to give a more promising account of the expenditure of money under this head, and the records attest that I have not been wanting in every effort to enforce attention to the subject. I have even sought the aid of other than Officers of the Department to help me, but with very partial success; and I can only promise that I will still do my best, and if permitted to employ a separate agency at a trifling cost, and as well to call on the assistance of the Public Works Officers, I feel that much may really be done in the ensuing year towards effecting a judicious and satisfactory expenditure of all the Funds that may be available. I have felt that it was useless to distribute the money to the Taluks with orders to spend it *ad libitum* according to the pleasure and views of the District officials. This would only tend to partialities and abuses which would lead to much trouble afterwards, and, therefore, I have preferred that the money should be retained rather than be expended in a reckless unprofitable or injudicious manner; and I am sanguine that though my Proceedings have been somewhat tardy, that they will eventuate in results proportioned to the importance of the end, which it is aimed to accomplish; and that the apparent practical inaction will have proved in reality of real practical good to all interests concerned in the proper and judicious appropriation of these Jungle Conservancy Funds.

Enclosure No. 2 to Statement No. 1.—Bungalow Fund.

12. This Statement exhibits the collections from all sources during the year under report, it will be seen that the receipts amounted to Rupees 348-14-0, exclusive of the Government grant of Rupees 1,350, making a total of Rupees 1,698-14-0 available for expenditure. Of this, Rupees 1,071-5-9 have been expended during the year on account of establishment, leaving a balance of Rupees 627-8-3 in favor of the fund. I may, however, mention that no new Bungalows have been constructed, nor has any furniture been purchased in the period under notice; repairs to one of the Bungalows only in the District have been executed at a cost of Rupees 76 by the Public Works Department, and which was defrayed for the time from the District Road Fund, and no bill for the particulars of expenditure has as yet been furnished by the Superintending Engineer to this office. Colonel Foord being of opinion that under Government Order, No. 165 of 17th January last, such bill has only to be rendered to the Controller of Public Works Accounts.

13. The vouchers required by the Rules to accompany the accounts of expenditure under the two items last noticed have been sent with the Treasury accounts in support of the entries to the debit of the Fund, whence taken. I am, therefore, for the present unable to do more than submit the Statements by themselves.

Pound Fund.

14. The gross receipts under this head during the year 1864-65 amount to Rupees 8,497-2-5, exclusive of the balance of the previous year, *i. e.*, 2,376-13-1, making an aggregate of Rupees 10,874-1-6. Of this sum, Rupees 5,813-13-6 have been defrayed for the cost of establishment and disbursement to parties, and Rupees 2,376-13-1 have been transferred to the credit of the District Road Fund in July 1864, making a total expenditure against the Fund of Rupees 8,190-12-7, and leaving, at the end of the year, a balance in its favor of Rupees 2,683-4-11. It is proposed out of this balance to transfer Rupees 2,500 to the credit of the District Road Fund in the accounts for 1865, and the remainder can be retained to meet any charges connected with the immediate object of the Fund itself.

Enclosure No. 3 to Statement No. 1.

Statement No. 3.

15. This Statement is prepared agreeably to the instructions contained in the Board's Circular, No. 3,733 of the 22nd June 1863, and it shows that the collections from all sources forming our Local Fund are in excess of the aggregate in the previous year.

16. All other petty branches of the Local Fund, and for which no special report is required, were dealt with in the same manner as stated in my last year's report.

17. Since the foregoing was written, the Board's Miscellaneous Circular, No. LXXXVI., dated 20th instant has reached me, and in accordance therewith, I beg to submit the Statement showing the condition of the Travellers' Bungalows on which I had already reported.

Statement No. 4.

Endowment Fund.

18. There are no Lungerkhanas in this District.

Statement No. 5.—Chuttrum of Tripapuliyur.

19. Exhibits the charges and receipts on account of the choultry of Tripapuliyur.

20. The gross receipts for the year were Rupees 1,303-1-10, and the expenditure on account Rupees 526-5-8, leaving a balance in favor of the Chuttrum of Rupees 776-12-2.

21. The expenditure of the year fell short by Rupees 219 of the previous year, owing to a less number of pilgrims having resorted to the chuttrum.

22. The intentions of the founder of the choultry have been carefully carried out, and no one entitled to assistance was denied it.

23. The choultry needs repair, and the Board have recently sanctioned an expenditure of Rupees 500 on this account, and which I propose to lay out in the course of the current year.

Exd. R. H. Lee.

POINT CALIMERE, 27th June 1865.

No. 195.

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

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

1. I have the honor to submit the following Report on the operations of the Local Funds in this District during the past official year 1864-65, accompanied with the usual Statements Nos. 1 and 2.

2. DISTRICT ROAD FUND.—The receipts under the head of District Road Fund, as shown in Statement No. 1, amounted to Rupees 41,341-7-4, which added to the sum total of the balance on 30th April 1864, viz., Rupees 23,152-6-1, and the amount of cash, viz., Rupees 5,237-11-10, that remained on that date unadjusted with the Executive Officers, make up a total of Rupees 69,734-9-3. Of this sum, Rupees 28,916-11-0 have been expended during the year, as per particulars given in Statement No. 2, inclusive also of advances remaining unadjusted on 30th April 1865, thus leaving at its close a balance of Rupees 40,817-14-3.

3. The receipts during the year, from the several items which constitute the District Road Fund, are shown below as compared with those of the preceding year :—

	1863-64.	1864-65.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ferry rents	2,700 9 0	5,924 11 0	3,224 2 0	... ...
Surplus of the Pound Fund	8,093 6 11	6,454 10 0	... ...	1,638 12 11
Fish rent...	... ...	16,783 5 4	16,783 5 4	... ...
Sundry Items.				
Sale proceeds of avenue trees and clippings	4,734 3 10	5,395 11 0	661 7 2	... ...
Amount of private subscriptions in aid of works	... ...	635 0 0	635 0 0	... ...
Recoveries of advances	... ...	46 2 0	46 2 0	... ...
Refund of salary overcharged on account of Public Works Establishment for 1863-64	... ...	6,105 0 0	6,105 0 0	... ...
Surplus Pagoda Fund	20,747 8 0	... ...	... ...	20,747 8 0
	36,275 11 9	41,344 7 4	27,455 0 6	22,386 4 11
Net ...	... ...	... ...	5,068 11 7	... ...

4. The increase in Ferry rents, is chiefly owing to the increased amount for which the ferries were rented during the last year, but also to the sum of Rupees 1,618-10-11 alluded to in paragraph 4 of last year's Report, as erroneously carried to the credit of the State, having since been refunded to the District Road Fund, under the orders from the Accountant General contained in his letter, dated 26th August last, No. 2,038.

5. The Fish rent which hitherto formed an item of the Imperial Revenues, was for the first time credited to this Fund during the year under report, under Orders of Government conveyed in Board's Standing Circular of date the 4th August 1864, No. LVII.

6. The surplus Pound Fund and the proceeds of avenue trees are items of an uncertain nature, and, therefore, require no explanation. The surplus Pagoda Fund is not an item of annual income.

7. The sum of Rupees 6,105, is a refund of the difference between the sum originally charged on account of Public Works Establishment for 1863-64, and that subsequently revised according to the Accountant General's Circular, dated 23rd March 1865, No. 1,839.

8. The sum of private subscriptions, which amounted to Rupees 635, was during the past year, for the first time, credited to this Fund, under the orders of the Board as conveyed in paragraph 14 of their Proceedings under date the 23rd November 1864, No. 7,620.

9. The Board in their Standing Circular, No. LVI., dated 3rd August 1864, directed that the proceeds of avenue clippings and decayed trees should be credited to the Jungle Conservancy Fund, and that the charges connected with the planting of avenues should likewise be debited to the same head. These instructions, however, were not generally attended to in the Treasury Department during the year under report, and as the item in question has since been ordered to be re-transferred to the District Road Fund, it has not been considered necessary to disturb the existing arrangement, and thus, in the accounts of the year under report, the item stands as it has hitherto.

10. The actual expenditure of Rupees 26,249-13-5 on several works, is detailed in Statement No. 2. Much has been done during the past year in the way of improving local communications, and in carrying out other works of general utility from this Fund, though the amount actually expended bears, as the Board will observe, but a small proportion to the Funds which were available.

11. The receipts estimated in the Budget as originally submitted, amounted to only Rupees 12,500 under the head of the District Road Fund, whilst the actual receipts have been no less than Rupees 41,344, being Rupees 28,841 in excess of the original estimate; and as will be seen by the Comparative Statement shown below, by far the greater portion of this excess consists of fish rents amounting to Rupees 16,783, now for the first time brought under this head under the Board's Standing Circular, of the 4th August 1864, No. LVII., added to a refund of Rupees 6,105 on account of the reduction made in the sum originally charged in the accounts of the year 1863-64, on account of superintendence by the Public Works Establishments. A Supplemental Budget for a further expenditure of Rupees 17,205 was submitted on the 7th October last, but the sum of Rupees 6,000 therein provided for two markets at Tanjore and Negapatam, was struck out by Government, and the sanction granted for the remainder was only received in February last, when there was not time enough to admit of all the works sanctioned being completed before the close of the official year. Furthermore, when the Supplemental Budget was submitted, orders had not been received for the refund of Rupees 6,105, which forms the next of the two items above specified, and that sum was, therefore, not included in the supplemental receipts then calculated upon. With regard to the other items of receipts also, an increase could not have then been anticipated, the same having been ascertained only after the close of the year.

Items.	Receipts as estimated for in the original Budget.	Actual receipts	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Ferry rents	4,000	5,925	1,925	.....
Surplus of the Pound Fund... ...	8,000	6,454	.....	1,546
Fish rent	.....	16,783	16,783	.....
Sale proceeds of avenue trees ...	500	5,396	4,896	.....
Private contributions	.....	635	635	.....
Recoveries of advances...	.....	46	46	.....
Refund of the difference between the sums as originally charged on account of Public Works Establishment for 1863-64 and as subsequently revised	.....	6,105	6,105	.....
Total ...	*12,500	41,344	30,390	1,546
Net ...	.....	.....	28,844	.....

* Exclusive of the proceeds of anicut plantations transferred to the Jungle Conservancy Fund.

12. It must, however, be noticed, that of the total expenditure, viz, Rupees 25,055, *on works* during the year under report, only Rupees 17,070 were expended on those entered in the original Budget, while the amount of the expenditure therein provided for, was Rupees 28,339, thus showing that the outlay on the original Budget works has been short by Rupees 11,269. Of this sum, about Rupees 5,000 form the proportion of the decrease of expenditure on works undertaken by the Public Works Department, and the remainder, or about Rupees 6,000, is due on account of those left unfinished by the Revenue Department.

13. I am inclined to think that the expenditure as shown in these accounts, does not correctly represent the value of work actually executed. These are strictly cash accounts, which only show the money actually expended up to the 30th April, and do not include work executed, but remaining to be paid for. The official year closes at a time when works are being vigorously pushed on, and when a large amount of work must necessarily remain to be measured and paid for. I believe, therefore, that more work has been done than is shown in these accounts, and that the same will be included in the accounts of the current year.

14. On the whole, therefore, while evidently no pains have been spared to propose works according to the available funds, the actual expenditure has been unquestionably much smaller than could have been desired. I only joined the District a fortnight before the close of the year, and cannot be held responsible, therefore, for more work not having been done. The Board may, however, rest assured that it will be my earnest endeavour to see the whole of the balance now in hand, is really spent during the present year on works of public utility, selected in communication with the Superintending Engineer, and with that view I shall at once place myself in communication with that Officer.

15. JUNGLE CONSERVANCY FUND.—The receipts under the head of Jungle Conservancy Fund during the past year, exceeds that of the preceding year by Rupees 246-15-3, which is chiefly owing to the transfer to this Fund of the proceeds of anicut plantations under the orders of the Board already quoted. Under the head of Charges there is likewise an increase of Rupees 530-3-10. This mainly arises from the sum of Rupees 500, hitherto annually granted for the improvement of the Savaganga garden in the Fort of Tanjore from the District Road Fund, having been transferred to the head of Jungle Conservancy Fund, under the authority conveyed in the Board's Proceedings of the 15th February 1865, No. 893.

	Receipts.			Expenditure.		
	Rs	A.	P.	Rs.	A.	P.
1864-65	1,705	8	5	842	3	10
1863-64	1,458	9	2	312	0	0
	246	15	3	530	3	10

16. With regard to keeping up and extending the existing plantations, as also for forming new ones wherever practicable, I am at present in communication with the Superintending Engineer, and as soon as I hear from that Officer, I shall submit a scheme as to the best mode of employing the available sums from this fund. Measures have also been taken for forming plantations in the vicinity of salt works where they are needed, and where there are eligible sites for their being formed.

17. The transactions connected with the Pound Fund call for no remark.

18. PUBLIC BUNGALOW'S FUND.—The Public Bungalow Fund, which was hitherto treated as an item of Imperial Revenue, was transferred to the Local Funds from the commencement of the year under report. The receipts under this head during the year under report, amounted to Rupees 885-7-6, from which deducting the expenditure, viz., Rupees 683-5-2, there remained at its close a balance of Rupees 202-2-4.

19. A sum of Rupees 300 was allotted last year as a grant-in-aid, to meet the charges of Travellers' Bungalows in this District, but the receipts of occupation fees having been sufficient to meet the whole of the charges for establishment, the special grant has not been made use of.

20. No new Bungalows were constructed during the year under report. Repairs to the Bungalows noted in the margin, have been executed at a cost of Rupees 78-12-5. The charges connected with this item have, as usual, been debited to Imperial Funds.

	Rs.	A.	P.
Travellers' Bungalow and its out-houses at Tiruvadi	64	8	5
Sundry repairs to the Travellers' Bungalow at Tranquebar	14	4	0
	78	12	5

21. I beg, in conclusion, to submit the usual Tabular Report on the state of the Travellers' Bungalows for the past Official year, instead of for the Calendar year, as hitherto, in accordance with Board's Standing Circular, No. XXVII., of date the 31st March 1864.

Exd. J. Wright,

From G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Vellam, 11th October 1865, No. 336.

1. As directed in the Board's Proceedings of the 25th September 1865, No. 5,979, I have the honor to submit, herewith, two Statements (marked A. and B.), showing the receipts and charges on account of the Chuttrums under Government management in this District, during the year 1864-65.

2. From Statement A. it will be seen, that there are, at present, twenty-eight Chuttrums under Government management, seventeen being those of His Highness the late Rajah, three founded by private individuals, and eight by Government. There is, besides, a Canjy house kept up at Tanjore, which is maintained by grants made from the funds of the Chuttrums in which there happens to be an available surplus. This Canjy house was maintained by the late Rajah at his own expense, but there being no separate source from which the expenses thereof could be met, the course above indicated has been followed ever since the Rajah's death.

3. The total actual receipts on account of the Rajah's Chuttrums, during the year under report, amounted to Rupees 1,42,127-6-6, which added to the cash balance in hand at the close of the preceding year, made up a total of Rupees 1,58,420-1-6. The total expenditure during the year amounted to Rupees 1,43,464-0-6, which deducted from the sum above mentioned, leaves a balance of Rupees 14,956-1-0 at the credit of the seventeen institutions in question. The chief item of expenditure is, as shown in the Statement, the distribution of food to travellers and to the poor, (column 8.) the aggregate cost thereof in all the seventeen Chuttrums being Rupees 89,067-2-4. The number of people fed is in the aggregate 2,107,271, but the amount above specified includes, also, certain other items of charges, viz., expenses for the Canjy house referred to in paragraph 2, the distribution of fixed allowances in kind to Pagodas, and to individuals, in pursuance with established custom.

4. Statement B. shows the extent and description of the endowments of each of the Rajah's Chuttrums.

5. The other eleven institutions are of, comparatively, small importance. It is only in two of the private Chuttrums, viz., the first and the third, shown in the Statement, that food is distributed in conformity with the practice which obtained while the institutions were under private management. In the four Cirkar Chuttrums, noted in the margin(?), is also in the remaining private Chuttrums, the distribution of uncooked rice has been discontinued, and a water pandal in each, during the hot season, has been substituted under the Orders of Government, dated the 15th January 1864, No. 93, communicated in the Board's Proceedings of the 19th idem. For the remaining four Cirear Chuttrums, there are no funds for the distribution of any charity whatsoever, and they are only kept in good repair from the assets available.

ENCLOSURE No. 1, A.

ABSTRACT.—Statement showing the Receipts and Charges on account of the Chuttrums under permanent, management, in the District of Tanjore, during the year 1864-65.

ENCLOSURE No. 2, B.

ABSTRACT.—Statement showing the Cultivation and Revenues of the Villages belonging to the Rajah's Chuttrums, in the District of Tanjore, for Fusly 1273.

Exd. J. Wright,

No. 6,674.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th October 1865.

Read the following letter from A. R. McDONELL, Esq., Collector of Trichinopoly, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 14th September 1865, No. 189:—

1. I have the honor to submit my report on the Local Funds for the past official year 1864-65, together with the accompanying Statements.

2. The items composing the Local Fund Revenue in this District are as follows:—

I.—District Road Fund.
II.—Jungle Conservancy Fund.
III.—Pound Fund.
IV.—Irrigation Cess Fund.
V.—Bungalow Fee Fund.
VI.—Village Service Fund.
VII.—Endowment Fund.

District Road Fund.

3. There was a balance of Rupees 1,028-15-10 at the end of the year immediately preceding the one under review. Collections during the period under report are Rupees 11,090-6-6, and the sum transferred to this item from Pound Fund is Rupees 3,166-13-9. The total assets, therefore, in favor of this item amount to Rupees 16,186-4-1.

4. Rupees 670-6-9 were spent in cleaning and putting the streets in the Trichinopoly Fort in good order and repair. The repairs of the roads in it amounted to Rupees 816-3-6. A small sum of Rupees 70 was expended for putting up new lantern posts and repairing the already existing ones in the Bazaar street. The maintenance of nurseries and the removal of prickly-pear cost respectively Rupees 409-11-10 and 100. A sum of Rupees 89-9-4 was laid out for demolishing a part of the late Nabob's palace, which stood across one of the town roads, and for repairing a small road leading from the Trunk road to Ammamuntapam on the north bank of the Cauvery.

5. In his Circular, No. 2,328, dated the 19th of September 1864, the Accountant General pointed out that a sum of Rupees 3,000 should be appropriated for expenditure out of this Fund on New Works and Repairs, and that Rupees 569 should be deducted for meeting the charges of establishment of the Department Public Works. In reference to this Circular, the Accountants on this establishment deducted the whole amount of Rupees 3,569, and transferred the same to the Public Works Department. This proceeding was, in letter No. 1,802, dated the 25th ultimo from the Accountant General's office, shown to be a mistake, and this office was directed to rectify it in the *Plus* and *Minus* Memorandum for April last, in which Rupees 3,000 was, as ordered, re-added, the opening and closing balances in this Memorandum for the subsequent months being likewise altered.

6. The balance at the end of the year amounts to Rupees 10,461-4-8.

Pound Fund.

7. There was a balance of Rupees 4,666-13-9 in favour of this item at the end of 1863-64. The collections during the year under review are 4,269-3-11.

8. Rupees 1,388-3-1 were spent in erecting new Pounds, repairing the existing ones, and in paying the establishment. Rupees 3,166-13-9 were transferred to the District Road Fund. The balance at the close of the year under report is Rupees 4,381-0-10, of this I propose to transfer 3,000 Rupees to District Road Fund, and reserve the remaining 1,381-0-10 for the purposes of Pounds.

Jungle Conservancy Fund.

9. At the close of the year 1863-64, there was a balance of Rupees 610-14-10 Rupees 1,713-6-9 were collected during 1864-65, making in all Rupees 2,324-5-7.

10. Out of the above assets, Rupees [illegible] were spent in payment of the establishment for the village officers for keeping the prescribed fire and cash chest, or cattle-shed and fodder reserved from the Government forests. Mr. Fuller, the Deputy Assistant Revenue Settlement, reserved a piece of waste land as a market place at Manur, and ordered the people to fence it round and dig a well. He reserved also another piece of land as a public tope, immediately to the east of the above locality and by the side of the Salem road. An application was made to me by that officer for a grant of 50 Rupees to enable Mr. First Assistant Fraser, who has his head quarters there, to plant the ground alluded to with young trees, and to supply a man for some months to water them. As the project was one of public utility, I caused the small amount applied for to be disbursed from this charge, the balance at the end of the year under report amounts to Rupees 2,078-2-1.

Hospital Fee Fund.

11. Fees collected from the travellers who used the Bungalows during the year amount to Rupees 452-6-0, and this added to the grant-in-aid, viz. Rupees 326, total to the total assets available for expenditure Rupees 778-6-0. Of this, a sum of Rupees 637-1-4 was spent for paying the establishment and the contingent expenses. The balance at the close of the year is Rupees 141-4-8.

12. A Statement prescribed in the Board's Miscellaneous Circular, No. LXXXVI, dated the 30th of July last, is herewith sent.

Village Service Fund.

13. Under Section 9 of the Madras Act IV of 1864, the collections made during the year amount to Rupees 25,303-14-1. No expenditure was incurred pending a reference to the Board on the subject.

Enlowment Fund.

14. There are thirteen choultries in the District under Government management. The surplus collections remaining in deposit (Rupees 7,434-11-3) on the 30th April 1865 were credited, as directed in the Board's Standing Circular, No. XXXIX of this year, to this new head.

15. The amount realized from the endowments of these institutions during the year under report is Rupees 1,443-0-5, and the disbursements made in payment of servants' wages, contingent expences, &c., amount to Rupees 688-10-5.

Irrigation Cess.

16. On the 30th April 1864 the balance on hand in favor of this item was Rupees 3,305-13-2. A sum of Rupees 4,712-14-2 was collected during 1864-65, making in all Rupees 8,018-11-4.

17. Rupees 5,576-10-8 were disbursed in paying the wages of the establishment, the construction of Coramboos or mud-dams, together with the value of the mamoties purchased in the year, cost Rupees 741-12-8. The amount remaining on the 30th April 1865 is Rupees 1,700-4-0.

18. A reference to the Demand, Collection, and Balance of this item, entered in the accompanying Statement No. I, will show that there is a sum of Rupees 9,697 outstanding at the end of the year. A sum of Rupees 5,013-9-7 has since been collected, and the requisite steps have been taken for the early realization of the balance.

19. The Board will perceive that large sums have been left unexpended at the end of the year under the several items treated of in this Report. I have, in communication with the Superintending Engineer adopted the necessary measures, in view to these sums, together with the amount realized in the current official year 1865-66 being wholly employed on useful purposes within that period.

20. This is the first year we have had any fund worth noticing. Our road-fund dates only from the introduction of the modified rates of assessment recently introduced into this District.

21. The delay in the submission of this report is owing to my having had to rectify a difference of Rupees 281 between the accounts of this office and those of the Department Public Works. The above sum was carried to the credit of Income tax Fund, whilst the same properly belonged to the District Conservancy or Road Fund, this error was corrected by the Superintending Engineer after communicating with the Controller of the Public Works Accounts. The necessary information, called for from the Taluks to enable me to prepare the Statement of Bungalows in the form prescribed in the Board's Miscellaneous Circular* as per margin, reached me only lately, this circumstance partly contributed to the delay.

* No. LXXXVI, dated 6th July 1865.

Enclosure No. 1.

Abstract.—General Statement of receipt and disbursement on account of Local Fund in the District of Trichinopoly for the official year 1864-65.

Enclosure No. 2.

Abstract.—Report upon the actual condition of the Traveller's Bungalows in the District of Trichinopoly for the official year 1864-65.

Enclosure No. 3.

Abstract.—Statement showing the particulars of expenditure from the District Road Fund for the official year 1864-65.

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1. The accounts connected with the District Road Fund appear to have been prepared in a most careless manner, and sent up to the Board without examination of any kind; and a complete ignorance of the system of accounts has been displayed throughout in the preparation of these Statements.

2. In the Statement of Receipts and Disbursements a sum of Rupees 689-5-9 has been brought forward as the balance of cash remaining at the beginning of the official year 1864-65; while in the accounts of the previous year, the balance at the close of it was entered as Rupees 1,689-5-9. In the remark column of the Statement for 1863-64, it was explained that out of the balance of Rupees 1,689-5-9, a sum of Rupees 1,000 has been debited to the District Road Fund on account of the salaries of the Public Works Officers for the official year 1863-64, as per Accountant General's Notification, No. 110, dated 10th May 1864; agreeably to this Notification, the sum of Rupees 1,000 must have been charged in the Treasury account of 1864-65, and there is no reason why the correct balance should not be brought forward, and the sum of Rupees 1,000 charged in its proper place in the accounts of 1864-65 now submitted.

3. Again, the balance at the close of 1864-65 is given in the Statement at Rupees 10,178-8-2; but in the Plus and Minus Memorandum, received from Trichinopoly for the month of May 1865, the balance brought forward at the end of April is found to be only Rupees 7,151-5-0. It is thus evident that the Treasury Deputy Collector, whose duty it is to look to the correctness of these Statements, has never attempted to compare the balance in the Local Fund Statement with that entered in the Plus and Minus Memorandum, though it is the principal account in the office showing the correct balances in the Treasury under such Funds.

4. According to the particulars that can be gathered from the accounts, the actual transactions to be entered would be as follows:—

	Rs.	A.	P.
Balance as entered in the Collector's Statement	689	5	9
Amount improperly omitted to be brought forward	1,000	0	0
Receipts in 1864-65 inclusive of the balance with the Executive Engineer as per Collector's Statement	15,496	14	4
	17,186	4	1

Deduct charges as per Collector's detailed Statement.

		Rs.	A.	P.
Expenditure upon works		2,155	13	5
Erroneously charged to the District Road Fund ...		3,000	0	0
Public Works supervision for 1864-65		569	0	0
Amount remaining with the Executive Officers... ...		282	12	6
		6,007	11	11
Public Works supervision for 1863-64		1,000	0	0
		7,007	11	11
	Balance...	10,178	8	2
Balance in the Plus and Minus Memorandum for May 1865...		7,151	5	0
Excess in the Local Fund Statement...		3,027	3	2

5. There is thus the large difference of Rupees 3,027-3-2 which remains to be accounted for. The Collector is requested to submit an immediate explanation, and to call upon his Treasury Deputy to submit a revised Statement for the District Road Fund for 1864-65 bringing forward the correct balance. The circumstances explained in paragraph 5 of the Collector's letter, that the appropriation of 3,000 Rupees for expenditure on New Works and Repairs was deducted from the District Road Fund, and transferred to the Public Works Department by the Accountants of the Establishment, is sufficient to show that the Account Department of Trichinopoly is quite inefficient, and that the Treasury Deputy Collector, at the head of it, exercises very little supervision.

6. A sum of Rupees 409-11-10 is charged to the District Road Fund for maintaining nurseries; but as there are no receipts on account of avenue clippings under this head, the charge referred to should have been debited to Jungle Conservancy Fund. There was, at the end of the year, a balance of Rupees 2,078 under this head, a large portion of which might have been laid out for planting topes or trees on roads.

7. In paragraph 13 of his report, the Collector observes that no expenditure was incurred out of the Village Service Fund of Rupees 25,309-14-4 pending a reference to the Board on the subject. The Collector is requested to state when and in what letter the reference alluded to by him was made. In the Order of Government, dated 16th December 1864, No. 2,267, communicated with the Board's Proceedings, dated 21st December 1864, the Government declared that Act IV of 1864 shall take effect within the District of Trichinopoly from 1st January 1865. In paragraph 14 of their Order, dated 30th June 1865, No. 1,490, Government stated that the Honorable Mr. Polly's proposals for the revision of the Trichinopoly Village Establishments would be disposed of in a separate Order; but no Orders have yet been received. The Collector will be requested to state up to what date the Establishment has been paid, and on what principle.

8. As regards the Endowment Fund, it is stated in paragraph 14 of the Collector's letter, that a sum of Rupees 7,434-11-3, being the surplus amount of collections remaining in deposit on the 30th April 1865, was credited in the accounts. The Board request that a Memorandum may be furnished showing the amount belonging to each institution.

(A true Copy and Extract.)

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

To Æ. R. McDonell, Esq., Collector of Trichinopoly.

Exd. R. H. Lee,

Dated 20th October 1865.

No.

Proceedings of the Board of Revenue,

Public Department.

No. 6,074.

Reviewing Local Fund report for 1864-65 and requesting a revised statement for the District Road Fund.

MADURA, 8th July 1865.

No. 166.

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

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

1. I have the honor to transmit for the official year 1864-65 the General Statement No. 1 of receipts and disbursements on account of this District Local Fund, and Statement No. 2 showing the particulars of expenditure from the District Road Fund, together with four separate Statements showing the receipts and charges of the "Madura Town Fund," the "Bungalow Fund," and the "One per Cent. Income Tax grant," and beg to observe that the receipts during the year under the general head Local Fund were Rupees 76,541-15-0, which added to the balance on hand at the end of the last official year amounts to Rupees 1,12,920-3-3 to the credit of the Fund.

2. The receipts of the year under report are far above those of the preceding year by Rupees 27,790-3-4, which increase is attributable to greater collections in almost all of the items under the general head "Local Fund," and to the Fish-rent heretofore credited to the Land Revenue having been carried to the credit of the District Road Fund, under the instructions of the Board of Revenue, contained in their Standing Circular, No. 4,958, dated 4th August 1864, and to certain subscriptions having been raised for the lake at Kodikanel, for a bridge over the Varagaruthy river, and for gravelling the streets of Tirumungalam.

3. The particulars of the receipts of the year under report under the general Head Local Fund, amounting to Rupees 76,541-15-0, are as follows:—

		Rs.	A.	P.
1.	District Road Fund	30,852	11	5
2.	Jungle Conservancy Fund	9,842	7	5
3.	Pound Fund	11,977	9	6
4.	Town Fund	10,179	1	1
5.	Bungalow Fund	678	1	0
6.	One per Cent. Income Tax Grant..	13,012	0	7
	Total	76,541	15	0

4. The Stamping Fee Fund has been excluded from the head Local Fund as the collections have been carried to the credit of the Imperial Revenue, as per Notification of the Deputy Auditor and Accountant General, dated 1st April 1864, No. 102; but the Bungalow Fund has been added as per revised rules for the management of the Local Fund.

5. I beg also to annex a Memorandum showing the receipts of the several items under the head District Road Fund for 1864-65 compared with those of the preceding year, which exhibits a net increase of Rupees 14,993-2-9 in the current year.

Memorandum.

Items.	Amount of receipts for 1863-64.	Amount of receipts for 1864-65.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Toll collections in the Andipatty pass	5,854 6 5	8,253 9 6	2,439 3 1	... ...
Grass rent...	97 10 10	80 0 0	... ...	17 15 10
Surplus collection of Pound Fund...	8,298 9 4	8,632 1 6	333 8 2	... ...
Sale of materials already charged in the accounts	75 6 6	6,067 7 6	5,992 1 0	... ...
Fees collected in Bundy Periahs ...	1,323 2 7	1,184 9 8	161 6 8	... ...
Amount credited again to the Devastanam Fund reserved for water project from the amount charged for Establishment of Department Public Works	... ...	592 0 0	592 0 0	... ...
Subscription for lake at Kodakanel...	... ...	2,000 0 0	2,000 0 0	... ...
Do. for Vorahanathy bridge ...	... ...	74 4 0	74 4 0	... ...
Do. for gravelling streets of Tirumangalum	... ...	107 8 0	107 8 0	... ...
Cess on Punjah lands converted into garden as per Board's Circular ...	... ...	0 4 10	0 4 10	... ...
Fisheries...	... ...	3,000 14 10	3,000 14 10	... ...
Total	15,850 8 8	30,853 11 5	15,011 2 7	17 15 10
Net increase			14,993 2 9	

6. Out of the amount of Rupees 6,060-7-6 entered in the foregoing Memorandum as sale of materials already charged in the accounts, Rupees 5,367 is the refund to the District Road Fund from the Imperial Revenue of the amount charged for the establishment of the Department of Public Works. A sum of Rupees 3,000, and Rupees 8,143, was charged to the District Road Fund on account of the said establishment for 1863-64, and 1864-65 respectively; but under the

11th March 1865, No. 4,713	instructions of the Accountant General noted in
24th ,, ,, ,, 6,849	the margin, Rupees 1,224 and Rupees 960 for

1863-64 and 1864-65 respectively were charged on account of the said establishment, and of the remaining amount of Rupees 5,959, a sum of Rupees 592 was carried to the credit of the Devastanam Funds reserved for the water project, and the balance Rupees 5,367 was credited to the item "Sale of materials already charged in the accounts." Therefore, the actual receipts of the District Road Fund for 1864-65 is only Rupees 24,893-11-5 minus the refunds alluded to above, which is also higher than the collections of the preceding year.

7. The enclosed Statement No. 2 shows an expenditure of Rupees 21,801-6-7 under the head District Road Fund during the year under report, of which Rupees 9,635-0-6 is the expenditure by the Officers of the Department of Public Works, by whom different parts of road No. 15 and the roads from Tuvarimanto Nattakal as well as road No. 18 from Pallaputty to Perealulom, and from Gottanapolium to Chinnamanur have been repaired, which Department also executed the blasting of certain rocks on the Perealulom ghat to widen the joint at a dangerous place, and the water project at the Madura Town.

8. Out of Rupees 7,123-0-1 expended through the Agency of the Revenue Department, a sum of Rupees 3,218-4-7 has been laid out on the Andipatty Pass. This Pass has been very much improved, and the Superintending Engineer has been requested to prepare estimates for constructing certain bridges and Tunnels and for maintenance and gravelling, which work will, I hope, be completed during the official year 1865-66, which when complete will make the Pass a first rate road. A sum of Rupees 653-12-0 has been spent for raising the compound wall and gravelling the floor of the Bandypettah at Cottomputty, and Rupees 182-12-6 were expended for repairing the road No. 22 between Melur and Tirupavanam during the year under report.

9. At the request of the townspeople of Tirumangalam, for their and the public convenience, steps have been constructed by the bank of the Gundar river by sale of a piece of waste land within the town for 225 Rupees. I also gave Rupees 75, which was expended with Rupees 107 8-0 subscribed by the people for gravelling the streets of Tirumangalam.

10. Having received a sum of Rupees 2,000, as subscription for raising the bund of the lake at Kodakanel, Rupees 500 were expended on the work during the year reported on, the balance will be spent in 1865-66.

11. Out of Rupees 5,143, entered in the Statement No. 2 as charged for the salaries of the Officers of Department Public Works, Rupees 4,183 were re-credited to the Fund, as per instructions of the Deputy Auditor and Accountant General, dated 14th March 1865, No. 4,713, and therefore the actual charge on that account is only Rupees 960.

12. The roads in and about the town of Madura have been gravelled at a cost of Rupees 861-4-3.

13. The other items entered in the Statement No. 2 needs no remark, as the charges are of the usual nature.

14. The receipts under the head Jungle Conservancy Fund, during the year under report, amount to Rupees 9,842-7-5, which exceeds the collection of the preceding year by Rupees 8,418-15-8. This increase is attributable to stricter supervision of the collection of fees, and to the sale proceeds of avenue clippings and scattered trees on Government lands having been carried to the credit of this Fund, which were heretofore included in the District Road Fund.

15. The expenditure under this head is Rupees 7,851-7-11, which consists of the commission, &c., paid for collecting the fees, on fuel, firewood, &c., and the charges for planting watering, and watching the avenues, and for the establishment of the topes at the Travellers' bungalows.

16. The avenue trees planted during the year under report are 8,986 in number, as well as 120 cocoanut trees in the public bungalows, and 4,000 palmirah trees on the bank of the Vigay river and sides of roads, and thus the total trees planted are 1,306; while those planted in the preceding year are 19,099, as shown in the margin—almost the whole are in a flourishing state.

	In 1863-64.	In 1864-65.
Avenue	10,202	8,986
Cocoanut trees	897	120
Palmirah trees	8,000	4,000
	19,099	13,106

17. I intend planting several thousand palmirah seeds and other trees, as soon as the rains set in, in the extensive low thorn jungle near Nattom.

18. There is an increase of Rupees 2,510-1-7 in the receipts under the head Pound Fund for the year under reference above the collections of the previous year, as shown in the margin, which increase is owing to certain additional Pounds having been constructed during the year. As there is a balance of Rupees 12,313-14-7 at the close of the year after meeting the necessary charges under this head, I propose transferring Rupees 11,000 to the District Road Fund in the accounts for this month, the remainder will be sufficient to meet the necessary charges under the head Pound Fund.

	Rs. A. P.
For 1864-65...	11,977 9 6
,, 1863-64...	9,467 7 11
Difference...	2,510 1 7

19. The receipts under the head Town Fund, for the year reported on, are Rupees 10,174-8-4; while those for 1863-64 were Rupees 9,178-10-9, which amount includes Rupees 500 refunded from the District Road Fund for an advance made in the Official year 1862-63, as shown in paragraph 21 of my Local Fund Report for 1863-64, and therefore the actual increase in the Town Fund for 1864-65 amounts to Rupees 1,495-13-7. Out of the amount of charges, viz., 9,631-5-9, as entered in the enclosed Statement, Rupees 5,000 have been advanced for enlarging and altering the market No. 1, which is in a ruinous state and to afford more accommodation, the present building being very inconvenient and too small, which work will be finished by the end of the current official year 1865-66.

20. The receipts of the Bungalow Fund, during the year reported on, amount to Rupees 678-1-0, which includes Rupees 263 sanctioned by Government as a grant-in-aid, the expenditure of Rupees 378-1-5 is for the pay of Establishment of the Bungalows, and for the purchase and repair of furniture, &c., as shown in the Statement No. 4 herewith sent.

21. In conclusion, I beg to state that the Bills for several works performed from the District Road Fund, as entered in the enclosed Statement 2, will be submitted to the Board as per rule No. XXVII. of the revised rules for the administration of the District Road Fund, as soon as they are received from the Superintending Engineer, Eighth Division, to whom they have been sent for audit.

Exd. F. H. Lee.

NANNAGARAM, near Tenkasy, 27th June 1865.

No. 259.

From G. BANBURY, Esq.,
Acting Collector of TINNEVELLY.

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

1. With reference to the Board's Standing Circular, No. XXVII, dated 31st March 1864, I have the honor to report on the administration of the several component items of Local Funds for the past official year 1864-65, and to transmit herewith two Statements Nos. 1 and 2, the first being a General Statement of receipts and disbursements on account of Local Funds, and the second exhibiting the particulars of expenditure from the District Road Fund for the above period.

2. From the Statement No. 1 it will be observed that the receipts under the head of Local Funds during the year under report, amounted in the aggregate to Rupees 68,296-2-11, inclusive of the balance brought forward from the preceding year's account. Deducting therefrom Rupees 28,502-11-9, expended during the year, the balance on the 30th April 1865 stands at Rupees 39,793-7-2.

3. The receipts and expenditure under each of the component items forming the Local Fund are detailed below.

District Road Fund.	Rs.	A.	P.
Surplus Pound Fund...	2,000	0	0
Fish rent...	12,775	0	6
Rent on sale of manure	611	0	0
Sale proceeds of avenue clippings...	3,840	7	11
Do of trees	1,145	11	7
Do. of lands attached to Mungummal Pettah.	1,071	5	9
Rent of Bazaars...	343	5	0
Fees levied on cart stands	209	6	3
Unexpended portion of the amount contributed by the Trustees of the Suttur Pagoda for a certain work	111	10	8
Sale proceeds of the stones, &c., of the Fort wall at Palamcottah	4,262	7	2
Total...	26,373	5	10

4. The amount realized and brought to account under this head, which is composed of the items noted in the margin was Rupees 26,373-5-10, which added to the balance on hand on the 30th April 1864, amounting to Rupees 12,847-11-1, make an aggregate of Rupees 39,221-0-11.

5. The receipts under this head, during the year under report, considerably exceed the realizations of the previous year, owing to the "Fish rent" which was hitherto credited to Ayen Land Revenue, having been ordered by the Board of Revenue in their Standing Circular, No. LVII. dated 4th August 1864, to be carried to the credit of District Road Fund.

6. The sale proceeds of avenue clippings and sale of decayed trees amounted to Rupees 4,986-3-6, or Rupees 1,122-5-5 less than the preceding year, which is ascribable to these items having been credited to "Jungle Conservancy Fund" from the month of October 1864, agreeably to the Orders of the Board contained in their Standing Circular, No. LVI., dated 3rd August 1864. Subsequently, however, the proceeds of avenue clippings have been ordered by Government to be credited to District Road Fund as heretofore. I have recommended to the Board, in my letter of the 8th instant, No. 226, that the receipts from avenue clippings credited to Jungle Conservancy Fund, from October 1864 to 30th April 1865, should be placed to the credit of District Road Fund, for planting and protecting avenues, these assets having been derived from the road avenues themselves.

7. The sum brought to District Road Fund from the Pound Fund during the year under report was Rupees 2,000, a further sum of Rupees 1,071-5-9 being the sale proceeds of the lands attached to the dilapidated ancient buildings at Petta, referred to in the correspondence marginally noted, was credited to this same head.

Government Order, dated 3rd April 1860, No. 949.

The only other principal item of receipt was the sale proceeds of the stones &c., of the fort walls under demolition at Palamcottah, which amounted in the year under review to Rupees 4,262-7-2. The other items of receipts being insignificant need no remark.

8. The disbursements under the head "District Road Fund" amounted during the year under report to Rupees 16,618, of which Rupees 10,542-11-11 and Rupees 3,846-8-0, were laid out on repairs and improvements to District roads, &c., and in the demolition of the Palamcottah Fort wall respectively, and Rupees 742 and Rupees 1,150 were set apart on account of the superintendence of the Public Works Department for 1863-64 and 1864-65, vide Accountant General's Circulars, dated 23rd and 14th March 1865, and the remainder was expended on account of Establishment entertained at the cart stands in the towns of Tinnevelly and Pettah, and for lighting Soolochanam's bridge at Palamcottah.

9. Of the outlay of Rupees 10,542-11-11 on road repairs, only Rupees 513-5-9 were spent on works executed under the superintendence of the Revenue authorities, with the consent of the Department Public Works, the remainder on those undertaken by the Professional Department. The allotments were all made before my brief connexion with the District began, or I would have endeavoured to give a larger share to the Revenue Department. Many of the present Tahsildars carried out works of considerable magnitude under the old regime, and if they liked, could do equally well now, however, they seem to think that the Maramut is now a separate Department, with which they have nothing to do, and for the welfare of which they are not in any way responsible. It would be well to disabuse them of this notion, and make them take a proper degree of interest therein.

10. The Board will observe that there is a large balance at the credit of this Fund on the 30th April 1865, which is accounted for as follows. When the Budget Estimate of receipts and expenditure on account of Local Funds was framed for 1864-65, the fish rent which realized the large sum of Rupees 12,775-0-6 did not form a component item of the District Road Fund, was unexpected and consequently not entered in our probable assets. This item has, however, been included in this year's Budget of expenditure, and duly allotted. It may be as well to mention that the expenditure during the past year was kept within the sanctioned Budget allotment, although there proved to be assets available far in excess of this authorized limit. In such cases I persume sanction might be obtained for expending, although the Budget Estimate might be exceeded thereby.

11. The demolition of the Palamcottah Fort wall is carried on under the superintendence of the Revenue authorities, hitherto the work was executed under the immediate superintendence of the Deputy Collector in charge of the Treasury. Since the arrival of Mr. Crosthwaite, the Assistant Collector, this task has been placed under his supervision, 5,799 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 773 yards, seeing the quantity of work still remaining to be executed, it appears that it will take up two years more to clear away the whole structure; when the large space now occupied by the Fort buildings is opened out, it will much improve the health of the town and its appearance. The lots available can be sold for building-sites, and with care and attention this large newly gained tract might be made both useful and ornamental. I may casually mention that Colonel Dobbie and I arranged that one large bastian should be demolished by the Sepoys of his Regiment at a fair rate of remuneration, the men set to work with a will, performed their task very satisfactorily, and the addition thus made to their monthly pay was very acceptable to them during present high prices.

12. 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.

13. The total receipts under this head, during the year under review, amounted to Rupees 4,262-7-2, which added to the Cash Balance on the 30th April 1864, makes a total of Rupees 4,782-2-5. The expenditure under this head amounts to Rupees 3,846-8-0, leaving a Cash Balance on the 1st May 1865 of Rupees 935-11-5.

14. I would request the Board's attention and Orders upon one very important point connected with this work. I found upon arrival, that as a bastian or wall was being dismantled, all the best stones were at once selected by the Department Public Works, and a broad arrow painted thereon; they were then deemed inviolate, and left scattered about in all directions, whilst we were very considerately permitted to sell the rejected refuse. Upon asking the price paid for these stones selected by the Department Public Works, I found that an arrangement had been made by which the Public Works Department were allowed to take all the best slabs at Rupees 2-8-0 per cubic yard. Singular to narrate, this was less than we were realizing by the sale of the rejected refuse. How Mr. Silver consented to such an extraordinarily disadvantageous bargain, I cannot imagine, and wishing really to ascertain what the better class of slabs were actually worth, I put a few up to auction as a sample, and found that what the Department Public Works were marking and appropriating at Rupees 2-8-0 per cubic yard realized Rupees 8, Rupees 16, and even Rupees 21 per cubic yard. Again, these stones after being marked by the Department Public Works are left thrown about on all sides, and only taken when needed for some special work; they are required in such driblets that up to this time only Rupees 349 worth of slabs have been used up in four years. The payment moreover, such as it is, we do not receive until the stones are removed to the work to which they are finally devoted. There are now about eleven thousand slabs selected and marked; so, considering the small number used by the Department Public Works up to this time, and consequently paid for, we are not likely to obtain the value of this large surplus for years to come. Nevertheless our demolition expenditure goes on whilst these legitimate assets are virtually sacrificed, so that had not Mr. Goldie kindly aided me with convicts, we should have been in a bad plight. I will not trouble the Board with the correspondence which has passed between myself and the Engineers. They do not like to relinquish such a very advantageous bargain, and I do not wish to adhere to such a very disadvantageous one when it is directly contrary to Government* Orders, and impoverishes our Funds most unfairly. The Government Orders are clear enough upon the point; the Department Public Works should go into the market like other purchasers. Our Local Funds should not suffer for the sake of Imperial, and it is unfair that we should have to wait for years for payments not only due but necessarily required to keep on the work. I would propose that the present enormous number of marked stones be neatly packed by the Department Public Works, and that their price, settled by arbitration, be at once paid over to us; that they in future cease from taking and marking any more slabs, but purchase them at the periodical auctions like any one else, and finally that should a large number be required for any anticipated special work, three or four bastions in the least objectionable locality be selected by the Collector, and be allowed to remain standing, the stones can then be taken away by the Department Public Works when required. The present plan is for us most unsatisfactory both in its working and its results.

15. It will not be out of place to mention here, that the four main streets in the town of Tenkasy, of which three form portions of the District roads, have been very much improved during the year under report by voluntary contributions of the inhabitants of the place. The streets have been raised with earth, obtained from trenches cut on both sides, and gravelled throughout at a cost of Rupees 723-8-2. To make the improvement complete, a tunnel on the east street was constructed to discharge the water of the inner trenches at a cost of Rupees 153-3-0, defrayed from the District Road Fund, in accordance with the instructions contained in the Board's Standing Circular, No. XC, dated 23rd July 1863.

* Dated 11th December 1860, No. 2,365. The Governor in Council observes that the Order of 21st May, No. 814, referred to by the Board of Revenue in paragraph 2 of these Proceedings, authorized the Collector to sell by *Public auction* all the materials obtained from the Fort wall at Palamcottah in view to the formation of a Fund for local improvements. Under that sanction, the stones, as well as the other materials, ought to have been disposed of in the manner indicated, the Department Public Works being left to purchase such as it needed. This course will now be pursued, or the Department may, if the plan be considered preferable, be allowed to have the stones *at a fair valuation*. In either case, the stones taken *must be paid for* and credited to the Fund.

16. A similar subsidy of Rupees 177 was granted for the construction of the drains constructed in the streets of the town of Shankarnainarkoil [illegible] residents of that locality, and referred to in paragraphs 23 and 24 of the Local Fund Report for the official year 1862-63.

17. The audited Bills, referred to in Sections 12 and 20 of the Rules, for the management of the District Road Fund, have not yet been received from the Superintending Engineer, who has been requested to expedite the transmission of the same, which, when received, will be duly forwarded to the Board. To save delay, I have thought it best to forward my report at once without waiting for the Bills.

Jungle Conservancy Fund.

Years.	Receipts.	Disbursements.	Balance at the close of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1861-62 ...	1,072 0 9	... ...	...
1862-63 ...	1,049 1 3	... ...	...
1863-64 ...	777 4 1	712 5 7	...
1864-65 ...	7,870 14 0	1,193 7 6	...
Total ...	10,719 15 1	2,906 13 7	8,325 0 6

Official year 1862-63. In the following year, however, a sum of Rupees 712-5-7 was laid out by the Department Public Works in forming nurseries, and planting channel banks, leaving a balance of Rupees 2,135-9-6 on the 30th April 1864.

	Rs.	A.	P.
Tax on fuel, firewood, and bamboos	628	7	5
Avenue clippings	372	0	11
Sale proceeds of decayed trees	1,196	3	8
Fees from charcoal burners	328	2	0
	1,870	14	0

years, this is owing to the sale proceeds of avenue clippings and decayed trees hitherto credited to District Road Fund having been transferred to this head from October 1864, under instructions from Board contained in their Standing Circular, No. LXI, dated 3rd August 1864. The proceeds of avenue clippings have, however, been since ordered to be credited to District Road Fund as usual, and the charges connected with the planting and watering avenues also to be defrayed from that Fund.

Board's Miscellaneous Circular, No. XXXVII, dated 9th May 1865.

19. I would observe that the Government Order referred to mentions merely that "Avenue clippings" are to be credited to District Road Funds; but I presume the sale of withered and fallen trees by the road side are also to form an item of this Fund.

20. It having come to my notice that the proceeds of trees cut down along tank and channel banks by Department Public Works were irregularly credited to the head "Public Works Department," I have, after communication with the Superintending Engineer, arranged that these receipts should be credited to their proper head "Jungle Conservancy Fund."

21. The disbursements during the year under report amounted to Rupees 1,687-7-6, of which Rupees 1,193-12-9 were expended in establishing nurseries, and Rupees 493-10-3 were laid out in planting banks of rivers, tanks, and channels. The Cash Balance on the 30th April 1865 was Rupees 8,325-0-6.

22. It had I found been the custom in this District mainly to look to the Engineer's Department for the outlay and appropriation of this Fund; but this practice I have altered, and by inducing all the Revenue Officers to take an interest in this special task within their respective ranges, much may be done towards the satisfactory and beneficial outlay of this Fund. The somewhat unfortunate system of delegating all the conduct of this Fund to the Department Public Works may perhaps account for the comparatively small outlay which took place during the past season. It was, however, a season most unfavorable for planting operations: the rains failed, the soil was baked to the consistency of bricks, and water was not obtainable by the road side. On taking charge in February, although the season was well nigh over, I endeavoured to inaugurate a system by which our Department should take the principal share in the management and outlay of this Fund. Mr. Underwood and myself have started nurseries, and seeds have been distributed. Mr. Macgregor, I am happy to say, takes a lively interest in this matter. A portion of the Funds has been allotted him, and I doubt not his well-directed efforts will produce good results. At Palamcottah we have obtained a good piece of ground for raising young plants, and casuarinas are coming up well, notwithstanding the late excessive heat; and at Shermadevy, Captain Cunningham has a well stocked nursery containing numerous varieties of young trees.

23. The following are the descriptions of plants now raised in the nurseries, as well as those planted in tanks, channel banks, &c:—

Mangoe.	Silk Cotton.
Jack.	Julip tree.
Bamboo.	Pinny.
Cashunut.	Jungle Fig (Atty).
Gooseberry.	Neem (Vessu)
Tamarind.	Iloopy, or Oil tree.
Maruthu.	Guava.
Vagay.	Navel.
Banian.	Laurel.
Malaimarathu.	Margosa.

24. In reviewing the Board's report on the operations of the Local Funds for the year 1863-64, the Government have observed in paragraph 14 of their Order, dated 7th March 1865, No. 481, embodied in the Board's Miscellaneous Circular, No. XXXVII, of the 9th May 1865, that from the absence of any charges for collection in some Districts, of which Tinnevelly is one, they apprehend that in such cases *nett* receipts are only shown. In Tinnevelly, no commission is allowed to the Village Officers for collecting the seigniorage. My predecessor thought it unnecessary to allow any allowance, as the seigniorage to be collected by them is only that from charcoal burners, which is trifling, as explained by Mr. Silver in paragraph 8 of his report on Local Funds for the official year 1861-62.

25. Adverting to paragraph 2 of the Board's Standing Circular, dated 21st November 1861 No. 6,442, I have the honor to report that no complaints have been received; that the villagers' immemorial and communal rights of cutting fuel and small wood for domestic and agricultural purposes, free of charge, were encroached upon.

26. I may finally say, that by due attention this branch of local revenue could, I imagine, be fairly raised considerably, and I have endeavoured to do this to some extent. Much laxity was observable with regard to the auctions: trees went at an unduly low rate, this has been rectified, and as the Funds increase, we may hope to have an organized system of planting and preservation similar to that now prevailing in North Arcot.

Pound Fund.

27. The receipts under the head of this Fund amounted, during the year under reference, to Rupees 10,559-11-2 against Rupees 9,753-5-9 in the preceding official year. If the balance on the 30th April 1864, amounting to Rupees 7,399-4-4, be added to the former sum, the total amounts to Rupees 17,958-15-6. Deducting therefrom Rupees 7,289-2-3, being the amount of expenditure incurred on account of Establishment, Saderwarid, and Contingencies, and Rupees 2,000 transferred to the credit of District Road Fund during the year under consideration, the total balance stands at Rupees 8,669-13-3. Of this sum to our credit, Rupees 2,000 has been carried to the head of District Road Fund in the current official year, reserving the remainder, or Rupees 6,669-13-3, to meet the expenses of the current year.

28. There are ten Bungalows in this District at the places named in the margin, the first eight on the list are situated on the high road No. 4 leading from Madura to Palamcottah, and thence by the Arambooly pass to Trevandrum. No. 9 is situated at the important sea port town of Tuticorin, and on road No. 8 connecting Palamcottah with the above Port. No. 10 is on the road No. 9 from Palamcottah to Tenkasi. The Bungalows from 1 to 4 which are much frequented by travellers are provided with first class furniture and establishment, and those from 5 to 9 with second class furniture and establishment. The Bungalow at Allancolum is only frequented by travellers for four months in each year, or from June to September, when the European residents resort to Courtallum, and consequently it is neither provided with establishment nor furniture.

Public Bungalow Fund.

1. Virdupatty.
2. Sattur.
3. Covilpatty.
4. Kytaur.
5. Shadikhan's Choultry.
6. Palamcottah.
7. Nanguneri.
8. Panagudi.
9. Tuticorin.
10. Allancolum.

29. The Bungalow at Shadikhan is hardly used, and Mr. Silver proposed to the Board, in his letter of the 29th November 1864 No. 125, that this halting place should be abolished as it is only seven miles from Palamcottah. Its abolition will cause no inconvenience to travellers.

30. Almost all the Bungalows stand in great need of repair, and the travellers complain bitterly regarding the condition of these halting places. I look almost with dread to the monthly arrival of the Bungalow books, as they are filled with truthful complaints regarding a state of affairs which I have all the wish but not the means to remedy.

31. The Government in their Order of 6th August 1864 observed, that the cost of repairs to Public Bungalows in the past year must be met out of the sum allotted for the repair of "Imperial Public Works;" but as Captain Moberly stated that he was unable to effect any transfer of Funds from other allotments for Travellers' Bungalow and as the grant-in-aid apportioned for this District during the past official year was very small, Mr. Silver requested the Board, in his letter of the 12th November last No. 432, to solicit Government to make a special grant for the purpose from the "Reserve Fund," but the Government observed in their Order of 9th January 1865 No. 43, that the reserve is not available for expenditure on repairs, and consequently no repairs were made to the Public Bungalows during the past official year. The grant-in-aid was only Rupees 238, and this sum had to be appropriated for the payment of establishment and contingencies, our receipts falling short of expenditure. No sum has been allotted in the Imperial Budget of the current year for Bungalow repairs, and as the fees are quite insufficient to meet even the cost of establishment, repairs of furniture, and contingencies, it is indispensably necessary that assistance should be granted from some other source at an early date. Our Bungalows are already falling to decay, and unless timely repairs are made the eventual outlay upon them which will have to be made will be something serious.

32. The actual receipts on account of Bungalow fees, &c., amounted in the past official year to Rupees 871-11-0, which added to the grant-in-aid allotted for the District, viz., Rupees 238, makes a total of Rupees 1,109-11-0, deducting therefrom Rupees 912-2-6, being the cost of establishment, repair of furniture, and contingencies, the remainder stands at Rupees 197-8-6 on the 30th April 1865. This balance, I regret to say, cannot be expended upon repairs, as we must retain it as a species of "grant-in-aid" to meet unforeseen contingencies, or losses, nothing having been supplemented by the State for this year.

	Number of travellers.
Virdupatty...	103
Sattur...	156
Covilpatty	142
Kytaur	129
Shadikhan...	21
Palamcottah	70
Nanguneri...	79
Panagudi	58
Tuticorin...	60
Allancolum	10

33. The number of travellers who halted at each of the Bungalows during the past official year are shown in the marginal abstract.

34. The annexed Memorandum shows the present state of each of the ten Bungalows in this District as reported by the several Tahsildars.

Memorandum.

Names of the Bungalows.	Present state.
Virdupatty... ...	Leaks in some places; flooring very much out of order; keys and padlocks wanted.
Sattur	Flooring out of order; terrace requires plastering. All the rest in good order.
Covilpatty	Roof of the verandah leaks and stands in need of repair; flooring requires repair. All the rest in good order.
Kytaur	Tiles require shifting; flooring and pandal out of order. The building requires whitewashing.
Shadikhan	The roof, walls, and doors, &c., stand in need of repair; the roofs of the verandahs and out-houses leak.
Palamcottah ...	In good order.
Nanguneri	The roofs of the verandahs and out-houses leak.
Panagudy	Requires extensive repairs. Almost in ruins and hardly safe.
Tuticorin	Leaks.
Allancolum... ...	Much out of order.

Surplus Dawastanum Fund.

35. This fund is composed of the surplus Tripany Fund, and the surplus proceeds of the Pagoda lands before they were transferred to the Trustees, and amounted to Rupees 74,264-14-11. The undermentioned works were ordered by Government to be executed from this Fund, and they are to be carried out by the Department of Public Works.

		Rs.
1.	Bridge across the river at Vunniempatty on road No. 2	5,750
1.	Do. at Sholapuram on do.	12,400
1.	Chuttram at do. on do.	12,100
1.	Bridge across the river at Solary on do.	15,700
1.	Do. at Carsevalavanthanallur on do.	12,650
1.	Repairing the worst portions of the road	15,665
	Total Rupees ...	74,265

36. The amount expended upon the above works during the past official year amounts, as per account rendered by the Superintending Engineer, to Rupees 5,060-3-2. This being deducted from the total sum available, the remainder to be expended in the current official year stands at Rupees 69,204-11-9. Owing, I presume, to these works being mainly structures for which large quantities of materials are required, the preparation of these latter requisites has caused the expenditure to be comparatively small during the past year. It requires considerable time and attention now-a-days to obtain materials at any thing like what were lately deemed reasonable rates.

Exd. R. H. Lee.

NUNNAGARUM, 6th July 1865.

No. 267.

From A. WEDDERBURN, Esq.,

Collector of TINNEVELLY.

To R. A. DALYELL, Esq.,

Acting Secretary to the Board of Revenue.

Referring to Mr. Banbury's report on the administration of the several component items of the Local Funds, for the past official year 1864-65, I have the honor to inform you, that as the Superintending Engineer states in his letter of the 27th ultimo, that the expenditure on the repair of Sevvel road should be corrected from Rupees 584-7-9 to 574-7-9. Two revised Statements are herewith forwarded, and I request that the same may be substituted for those sent with the above report. I further request that corresponding alterations may also be made in the fair copy of the report.

Exd. R. H. Lee,

From A. WEDDERBURN, Esq., Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated 30th October 1865, No. 406.

With reference to the concluding part of the Board's Miscellaneous Circular, No. LXXXVI., dated 20th July 1865, (Board No. 4,198,) I have the honor to forward, herewith, a Statement of Receipts and Charges, on account of Endowment Fund, for the past official year 1864-65, from which it will be observed that the balance, on the 1st May 1864, was Rupees 24,348-15-2, which being added to the receipts of the year, amounting to Rupees 4,069-3-6, the total amounted to Rupees 28,418-2-8. Deducting therefrom Rupees 3,776-14-10, being the charges incurred during the year, the balance, on the 30th April 1865, was Rupees 24,641-3-10.

ENCLOSURE No. 1.

ABSTRACT.—Statement of Receipts and Disbursements on account of Endowment Fund, in the District of Tinnevelly, for the official year 1864-65.

Exd. J. Wright.

COIMBATORE, 12th July 1865.

No. 138.

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

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

1. I have the honor to submit the returns connected with the Administration of the Local Funds for 1864-65, prepared in the forms prescribed in the Board's Circular, No. LXXIII of the 23rd June 1863, the expenditure from the District Road Fund being classified in the manner shown in the Statement No. 2, submitted to Government by the Board in their Local Fund Report for 1863-64, as directed in their Miscellaneous Circular, No. LVI, Board No. 2,865, dated 31st May 1865. The present accounts embrace the several subordinate funds as enjoined in your Memorandum of the 17th ultimo, No. 548, on each of which I beg to offer the following explanation.

I. District Road Fund.

2. The balance of cash remaining in the Treasury on the 30th April 1864 was Rupees 3,769-5-4. The unadjusted items of last year brought forward amounted to Rupees 338-2-5. The collections during the year were Rupees 29,335-10-3, viz.:—

	Rs.	A.	P.
As credited in the Treasury Accounts	29,203	12	3
Deduct amount returned to the Treasury by the Executive Officers of the Public Works Department from the advances made to them	20	14	0
	29,182	14	3
As credited in the accounts of the Executive Officers, being the recoveries from previous year's expenditure including fines on contractors	152	12	0
	29,335	10	3

or Rupees 13,255-4-4 over and above the receipts of 1863-64, as shown in the subjoined Memorandum:—

	Items.	1863-64.	1864-65.	Increase.	Decrease.
1	Ferry rents and tolls	1,307 7 0	3,508 14 0	2,201 7 0	... ...
2	Tolls on roads	9,139 12 4	16,876 8 8	7,736 12 4	... ...
3	Road Fund	... ...	105 1 7	105 1 7	... ...
4	Avenue chippings	1,242 4 0	797 11 9	... ...	444 8 3
5	Surplus collections of Pound Fund ...	4,000 0 0	4,000 0 0	... ...	... ...
6	Sale of materials, &c., already charged in the accounts	19 2 10	124 14 0	105 11 2	... ...
7	Amount re-transferred to the credit of District Road Fund from the amount transferred on account of Public Works Establishment	... ...	2,323 0 0	2,323 0 0	... ...
8	Borrowed by the Engineering Department from Imperial Funds	20 0 0	... ...	... ...	20 0 0
9	Other items, such as fish rent, sale of manure, &c.	351 11 9	1,599 8 3	1,247 12 6	... ...
	Total	16,080 5 11	29,335 10 3	13,719 12 7	464 8 3
	Deduct decrease	... ...	... ...	464 8 3	
	Net increase	... ...	... ...	13,255 4 4	

3. The increase of Rupees 13,719-12-7 is due to the following causes:—

First.—Ferry rents on Imperial lines which were formerly carried to the head "Public Works Remittances" have now, under orders from the Accountant General, been credited to Local Funds.

Second.—The tolls on the roads from the Pothanoor Railway Station to the Neilgherries, and from this latter place to Mysore in 1863-64 were in existence for seven months only, whereas they have been levied throughout the year under report. Two new toll bars also have, under the Orders of Government, dated 6th December 1864, been established at the bridge over the Bhawany river at Suttimungalum and at Bhawany on the bridge over the Cauvery.

Third.—The levy of a road cess on those lands on which a reduction of assessment has been made.

Fourth.—The recovery by the Engineering Department of expenditure charged in previous year's accounts.

Fifth.—The re-transfer to the credit of District Road Fund of Rupees 2,323, under the orders of the Accountant General from the amount of Rupees 3,000 transferred to the "Public Works Remittances" on account of the establishment in 1863-64.

Sixth.—The collections on account of Fish rent are now credited to Local Funds instead of to Land Revenue Miscellaneous—*Vide* Board's Orders, dated 14th August 1864, No. 4,958.

Seventh.—The amount obtained by the sale of certain stones in the old fort at Caroor.

The imposition of a road cess on all old well lands the assessment on which has been reduced to the first Class Punjah of the village has been duly carried out in the late Jummabhundy Settlement, and the collections on that account for the current official year 1865-66 will come to about Rupees 5,000, and be a legitimate source for the repair and maintenance of the District cross roads.

4. The decrease of Rupees 464-8-3 is owing to the sales of avenue clippings having been carried to the head of Jungle Conservancy Funds—*vide* Board's Orders, dated 3rd August 1864 No. 4,938.

5. The expenditure during the year amounted to Rupees 23,489-0-8 as particularized in the following Memorandum :—

	Items.	1863-64.			1864-65.			Increase.			Decrease.		
1	Charges of collection of Ferry rents and tolls...	1,618	4	1	3,499	1	8	1,880	13	7	...	...	..
2	Planting avenues...	289	5	0	318	2	2	28	13	2	...	...	...
3	Sundry items, such as repairing Chuttrums &c., ...	2,138	12	3	1,831	0	8	...	...	...	307	11	7
4	Construction and repair of roads and bridges, &c., ...	6,345	14	0	16,397	12	2	10,051	14	2	...	...	...
5	Proportion debited on account of Public Works Establishment...	3,000	0	0	1,443	0	0	...	...	...	1,557	0	0
6	Amount transferred to Imperial account of the Public Works Department...	877	8	9	...	...	...	...	...	...	877	8	9
	Total...	14,269	12	1	23,489	0	8	11,961	8	11	2,742	4	4

6. From the above it will appear that out of a gross expenditure of Rupees 23,489-0-8, Rupees 18,546-15-0 were laid out on repairing roads, bridges, and Chuttrums, and in planting avenues, &c., the increase over the expenditure of the previous year on similar works being Rupees 9,772-15-9. In addition to the repair of the road leading from the Pothanoor Railway Station to the Neilgherry Hills, which is now in good working order, and on which a sum of 7,972-1-8 was spent from the District Road Fund, several other roads which were formerly maintained from Imperial Funds were transferred to the head "Local Roads" by the Superintending Engineer, Seventh Division, and a sum of Rupees 6,193-3-6 was appropriated for their maintenance from the District Road Fund. A sum of Rupees 2,232-7-0 was also laid out on several new traces of roads on the Neilgherry Hills. The increase of expenditure on account of collection of tolls is owing to the payment having been made for a full year, whereas in 1863-64 it was only for about six months.

II. Jungle Conservancy Fund.

7. The balance at the end of 1863-64 was Rupees 547-4-3. The collections during the year 1864-65, including the unadjusted items, were Rupees 2,825-15-1, making in all Rupees 3,373-3-4. Of which, Rupees 139-15-8 were paid to village officials, being commission due to them under the Jungle Conservancy Rules for the work performed by them in collecting the seigniorage on firewood, &c., felled in the jungles, and Rupees 464-0-9 were appropriated for raising firewood plantations in the Caroor and Darapoorum Taluks in the Sub-Collector's Division, and in planting avenues on a portion of the road leading from Suttimungalom to Coimbatore. The Acting Sub-Collector, Mr. McQuhae, reports that "of the several sorts of trees* planted in Caroor, Dharapooram, and Kongiem, with the exception of some plants which withered from want of rain at the commencement of plantation, the remainder are in a thriving state."

Caroor.	Rs.
* Veloola, &c	1,999
Cashew	817
Dharapooram and Kongiem.	
Veloola, &c	6,430
Cashew...	384

Deducting the expenditure, and the unadjusted item of Rupees 33-7-1, the balance remaining on the 30th April 1865 is Rupees 2,735-11-10, which I propose to spend in communication with the Superintending Engineer in raising plantations in eligible localities.

III. Bungalow Fee Fund.

8. The receipts on account of Public Bungalows were for the first time brought to the head of Local Funds in the accounts of the year under report. The Government grant amounted to Rupees 2,547, as communicated by the Accountant General in his Circular of the 14th June 1864, No. 11. The fees paid by travellers for the occupation of the Bungalows and use of the furniture was Rupees 89-13-5 including refunds of charges. To this must be added Rupees 480 being the rent on the Bungalows at Coimbatore, Mateopolliem and Coonoor used as hotels by Mr. Smith, making in all Rupees 3,116-13-5 Of this sum, Rupees 1,380-8-1 were spent on account of pay, &c., of the establishment employed in the Bungalows, as particularized in the accompanying Statement No. 3, and Rupees 777-8-0 in the purchase of furniture for certain Bungalows on the Neilgherry Hills, under the sanction of the Board of Revenue, dated 17th January 1865, No. 264, leaving a balance of Rupees 958-13-4. The changes ordered in the Government Proceedings of the 11th May 1865, in regard to the maintenance of the Bungalows, will be duly carried out hereafter.

	Rs.	A.	P.
Pay of Establishment	1,333	8	3
Contingencies...	47	15	10
	1,380	8	1

IV. Pound Fund.

9. At the end of the official year 1863-64, there was a balance under this head of Rupees 7,981-0-2. The receipts during the year under consideration, including unadjusted items brought forward from the previous year's accounts, amounted to Rupees 6,335-6-5, making in all Rupees 14,316-6-7. Of this sum, Rupees 4,000 were transferred to the head of "District Road Fund,"

and Rupees 1,740-7-10 were spent on account of pay, &c, of Pound-keepers, and in the construction and repair of pounds as detailed below :—

			Rs.	A.	P.
Constructing a Pound with brick in chunam at Wellington			350	0	0
Do.	do.	at Dharapooram	236	0	0
Do.	do.	at Caroor	214	7	6
Do.	do.	at Oodamulpettah	236	0	0
Do.	do.	at Poolachy	251	4	0
Constructing and repairing four Pounds with mud in certain villages			55	10	4
			1,353	5	10
Pay of Pound-keepers on the Neilgherries		360 0 0			
Value of woollen cloth supplied to them, under the sanction of the Board of Revenue, dated 28th June 1864, No. 3,996		27 2 0	387	2	0
			1,740	7	10

The unadjusted items remaining on the 30th April 1865 were Rupees 49-4-2. Thus the total expenditure amounted to Rupees 5,789-12-0, leaving a balance in the Treasury of Rupees 8,526-10-7 on the above date. Of this sum it is proposed to transfer Rupees 4,000 to the credit of the "District Road Fund" in the accounts of July 1865.

Exd. R. H. Lee.

SALEM, 30th September 1865.

No. 114.

From the Honorable D. ARBUTHNOTT,
Collector of SALEM,

To R. A. DALYELL, Esq.,
Acting 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 1864-65, with three statements, prepared in the forms prescribed by the Board.

2. Statement No. I shows the receipts and disbursements of the several items under the head Local Funds, to which an abstract showing the Demand, Collection, and Balance of certain items under "District Road Fund" is appended.

Statement No. II exhibits the particulars of expenditure from the "District Road Fund."

Statement No. III is the Comparative Statement of the receipts of the several items under each head of the Local Funds.

District Road Fund.

3. The amount realized under the head "District Road Fund" during the year was Rupees 43,840-13-5, with an increase of Rupees 21,587-8-2 upon the last year. This increase is owing partly to the Road Cess having been raised from three to four pice per Rupee, in accordance with the Board's Orders, dated the 12th November 1864, No. 7,382, on the assessment of those lands which have received the benefit of late reduction, and partly to the fish rent, and the rent of palmirah trees, having been transferred to the credit of District Road Fund from 1864-65, under the Board's Orders, dated 4th May 1864, No. 2,697.

	Rs.	A.	P.
1. For repairing a well in Trichengode	900	0	0
2. Do. do. Shenkaghiridrug	510	0	0
3. For roads :—			
In money	143	6	0
In Lands	44	1	9
4. For Usur Town Sanitary Association	857	13	3
Total...	2,455	5	0

4. Contributions made both in money and in lands, on account of the items noted in the margin, in the year amounted to Rupees 2,455-5-0.

5. A sum of Rupees 3,539 being the surplus of Pound collections, referred to in paragraph 8 of the Board's Proceedings, dated 23rd November 1864, No. 7,620, was not transferred to the credit of "District Road Fund" in the year 1863-64, as proposed; but in 1864-65 Rupees 7,945-8-0 was transferred to the above head in August 1864, as proposed in paragraph 9 of my Local Fund Report for 1863-64.

6. The above two items have also caused increase in the receipts.

7. The whole expenditure during the year amount to Rupees 38,040-6-10. The amount actually expended on works was Rupees 30,732-7-7. Of this sum, Rupees 24,969-14-6 was expended on roads and bridges, and on account of Miscellaneous improvements by the Public Works Department, and the remaining sum of Rupees 5,762-9-1 was spent by the Revenue authorities on account of roads, for planting Government plantations, for avenue trees and nurseries, and for miscellaneous improvements as shown in Statement No. II.

8. The sum of Rupees 9 shown against "Sundry items," and which remained unadjusted in the year 1863-64, was repaid to stores by the Public Works Department.

9. A sum of Rupees 5,530, on account of salary of the establishment and supervision of the Public Works Department, for the works done by them during the years 1863-64 and 1864-65, was debited to the District Road Fund under the orders of the Accountant General.

10. Tools, valued at Rupees 600, were purchased for the works to be carried out by the Revenue Officers from the year 1865-66.

11. Rupees 800 and 700, in all Rupees 1,500, were paid from the "District Road Fund," agreeably to the Proceedings of the Board of Revenue, dated 18th August 1864, No. 5,307, for repairing two wells at Shenkaghiridrug and Tirichengode respectively. Towards the above repair, Rupees 1,410 were contributed by the inhabitants of those two places. The repairs of these wells have been nearly finished. On their completion, a good supply of drinking water will be secured to the inhabitants who have felt the scarcity severely during the hot season. Rupees 899-1-0 were given from this Treasury on account of the Usur Town Sanitary Association, equivalent to the sum subscribed by the inhabitants.

12. In the amount, viz., Rupees 1,583-6-3, shown in the Statement No. 2 as expended on account of Usur Town Sanitary Association, Rupees 231-3-6 being the value of stores or hire of bandies, &c., incurred in 1863-64) are included, as the payment was actually made in the year under report.

13. With regard to submission of bills for works executed from the District Road Fund by the Public Works Department, as required in the amended Rule XXI for the administration of Local Funds, the Superintending Engineer informs me that under Government Order No. 165, dated 17th January 1865, that all Bills should be submitted by him to the Controller of Public Works Accounts, and that the Board of Revenue should obtain the necessary accounts from that Officer.

14. The Bills for the works executed by the Revenue Officers will be submitted shortly.

15. The Board will observe, that out of Rupees 2,455-5-0 contributed by the public, Rupees 1,410 were shown in the Treasury Account both in the receipt and debit sides, and the remaining sum of Rupees 1,045-5-0, and also a sum of Rupees 181-9-1, as shown in the margin, were not credited in the accounts, as the Officers who received the contributions, &c., have not intimated the same to this office within the end of the year under report; but these items have, however, been shown on both sides of Statement No. I.

	Rs.	A.	P.
Sale of manure realized in the Sub-Division ...	172	2	0
Sale of grass	8	0	0
Fines collected	1	7	1
Total...	181	9	1

Jungle Conservancy Fund

16. There is no Jungle Conservancy Fund in this District under the management of the Collector. Tax collected on bamboo, firewood, &c., in the jungles under the Conservancy of the Forest Department up to 30th April 1865 amounted to Rupees 34,930-8-8. This sum remains in the Treasury unexpended.

Pound Fund.

17. The whole receipts on account of Pound Fund during the year was Rupees 7,217-12-0, to which the balance of Rupees 8,945-8-0 which remained on the 30th April 1865 being added gives a total of Rupees 16,163-4-6. The actual expenditure under this head amounts to Rupees 11,016-11-9, after deducting this sum out of the total receipts there leaves a balance of Rupees 5,146-8-9 on the 30th April 1865.

18. The sum of Rupees 7,945-8-0, proposed by me in paragraph 9 of my Local Fund report for 1863-64, was transferred to the District Road Fund, as explained in paragraph 5 of this letter.

19. Of the balance remaining in the Treasury on the 30th April 1865, I propose that a sum of Rupees 4,146-8-9 be transferred to the District Road Fund, retaining a sum of Rupees 1,000 on account of expenditure connected with Pounds for the year 1865-66. On the receipt of the sanction of the Board the proposed transfer will be made in the accounts.

Bungalow Fund.

20. The fees paid by travellers during the year amounted to Rupees 516-13-0, and the extra receipts were Rupees 98-6-7, in all Rupees 615-3-7. The total receipts during the year, including Rupees 1,917 the grant in aid, was Rupees 2,532-3-7, and the Expenditure on account of Bungalow Establishment, &c., was Rupees 1,203-4-4. The Statement upon the actual condition of the Travellers' Bungalows in this District, for the year 1864-65, called for in the Board's Miscellaneous Circular, No. LXXXVI of the 20th July 1865 will be submitted shortly.

Endowment Fund.

21. There are no Lungerkhanas in this District. The Chuttrums and Choultries for the accommodation of native travellers are duly maintained by endowments in lands under the management of the proprietors of the Chuttrums. The only Choultry maintained by Government grant, and placed under the management of the Collector, is the Topar Choultry. The annual grant for the establishment of this Choultry is Rupees 198. This transaction was shown under this head in the accounts only from the year 1865-66, and consequently it was not exhibited in Statement No. I.

Village Service Fund.

22. There is no Village Service Fund in this District.

23. I regret that delay should have occurred in the submission of this report. It is owing to the non-receipt of the required information in time from the officers concerned.

Exd. R. H. Lee.

MANGALORE, 30th June 1865.

No. 91.

From W. M. CADELL, Esq.,

Collector of SOUTH CANARA,

To R. A. DALYELL, Esq.,

Acting 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 1864-65, accompanied by Statements Nos. 1, 2, and 3, prepared in the forms observed in the previous year, as directed in the Miscellaneous Circular, of the Board dated 31st May 1865, No. LVI.

2. DISTRICT ROAD FUND.—The cash balance at the beginning of the year amounted to Rupees 12,461-8-9, and the receipts during the same amounted to Rupees 11,628-3-1, including Rupees 1,475-8-9, the collections of toll at the bridge at Sulliya on Trunk road No. II, the amount of this toll was previously carried to the credit of "Imperial Funds," but in the present year has been brought to account under Local Funds.* A further sum of Rupees 2,936 accrued to these funds by the reduction to Rupees 934 of the original allotment of Rupees 3,000 made in the year 1863-64 for the superintendence of the Public Works Department, and which was debited against the income of that year. Thus the total available income for the year under report amounted to Rupees 26,574-9-11, inclusive of unadjusted items at the close of the year. It will be observed in Statement No. 3, that the Ferry rents for the year under report show a decrease from that of the preceding year, the decrease is however only apparent, and is owing to there having been considerable sums due for years previous to 1863-64, and which were only realized and brought to account in that year.

* Government of India, 28th January 1864, No. 516.

3. According to the Budget, the amount entered for expenditure was Rupees 15,235, and to this was subsequently added the sum of Rupees 2,066, the saving from the allotment for the superintendence of the Public Works Department in 1863-64, as noticed in the foregoing paragraph, making a total of Rupees 17,391. From the Statements herewith submitted, it will be seen that the whole of this amount has been expended, and a further sum of Rupees 340. This excess is, to a large extent, attributable to the payments made to the establishment at the Sulliya bridge, and the cost of which was *not* entered in the Budget.

4. The expenditure in the past year, and which has been for the most part undertaken by the Department Public Works, has been chiefly on new roads and communications, and which doubtless will be of great advantage to the District. The expenditure incurred by this Department has been almost entirely confined to supplying the ferries with boats and platforms.

5. POUND FUND.—The Pound Fund shows a surplus of Rupees 423-12-7. Of this, Rupees 300 will be transferred to the credit of District Road Fund for the year now commenced, as entered in the Budget. Two new Pounds have been built during the year, one in the town of Mangalore by changing the site from the Police Office to the Tahsildar's Cutcherry, and one at Nileshwar in the Cassergode Taluk, both at a cost of Rupees 85-10-0.

6. As stated by Mr. Thompson, in his report on the operations of the year 1863-64, there is no separate Jungle Conservancy Fund in this District. The conservancy and improvements of Government jungles being entirely in the hands of the Forest Department. The rights of the villagers for firewood, timber, &c., for their own purposes are, however, fully recognized and respected, and no complaints have been made on this score.

7. PUBLIC BUNGALOW FUND.—A grant-in-aid, to the amount of Rupees 892, was sanctioned by Government for the year under report, and the amount of fees received, &c., during the same was Rupees 397-0-1, the expenditure incurred amounted to Rupees 821-1-3, and the balance at the close of the year Rupees 467-0-1. Of this, Rupees 70-14-9, the surplus of the grant-in-aid, lapses with the end of the year, and exclusive of this, the available balance to the credit of this Fund is Rupees 397-0-1, and which is the sum brought forward in the accounts of the current year.

8. The grant-in-aid sanctioned for the current year amounts to Rupees 892 only, and I beg to observe is no more than sufficient to meet the payment of the Bungalow Establishment, repairs of furniture, &c., and that the same added to the probable receipts for the current year from fees, which is calculated at 300 Rupees, will not suffice for meeting the charges of monsoon and other occasional repairs, notwithstanding Government have, in their Order, dated 31st January 1865, No. 275, declared that these, as well as all other charges of construction and repair of Bungalows, must be debited to Local Funds.

Exd. R. H. Lee.

CALICUT, 20th June 1865.

No. 111.

From G. A. BALLARD, Esq.,
Collector of MALABAR,

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

1. I have the honor to submit my Report on the expenditure of the Local Funds of this District for the past official year (1864-65).

2. DISTRICT ROAD FUND.—By the enclosed General Statement (No. 1) of Receipts and Disbursements it will be observed that the aggregate receipts for the year under review reached Rupees 1,00,285-14-0, showing an excess of Rupees 28,162-10-2 over those* of the previous year.

* Receipts for 1863-64, Rupees 72,123-3-10.

This is ascribable, firstly; to the kists or instalments of rents of all the ferries for Fasli 1274 having been fixed and collected from July 1864 to April 1865, while in Fasli 1273 the kists of some of the ferries were fixed from September 1863 to June 1864; secondly, to a sum of Rupees 11,756, being surplus of allotment made for Department Public Works superintendence in 1863-64 having, under the Order noted been credited to this head; and thirdly, to the transfer to the Road Fund of Rupees 11,887-3-10, being ten per cent. on the net receipts from escheat sales for January, February, and March 1865, as per sanction of Government, dated 11th February 1865, No. 295.

Accountant General's Circular, No. 4,839, dated 23rd March 1865.

3. The balance in favor of the Fund at the commencement of the year was Rupees 35,347-8-10, which added to the receipts Rupees 1,00,285-14-0 gives a total of Rupees 1,35,633-6-10. Of this amount, Rupees 82,643-8-1 were expended during the year, as will be seen by the Statement No. 2, herewith submitted, and Rupees 2,988-13-1 † remain unexpended with the Executive Officers, leaving a sum of Rupees 50,001-1-8 to the credit of the Fund on the 1st May 1865.

† Including advances made for Stores.

4. The abstract of Demand, Collection, and Balance on account of Ferry rents and tolls, annexed to Statement No. 1, exhibits an outstanding balance on the 30th April 1865 of Rupees 6,876.

Of this sum, Rupees 2,448-5-11 is the difference between the amount of rent originally obtained for the Irriti bridge, and entered in the accounts as the demand for Fasli 1273, and that obtained by the re-sale of the farm after the bridge had broken down during the heavy monsoon of 1863

Rupees 350 stand against the renter of the Erinjoli bridge, who was unable to make up the amount, owing to the greater decrease in wheeled traffic along the road from Cannanore to Peria since the breaking down of the Irriti bridge. I, therefore, solicit sanction for writing off these sums from my accounts.

5. The subjoined Statement exhibits in one view the amount under each head of expenditure as contrasted with the outlay of the preceding year:—

	Expenditure in 1863-64.			Expenditure in 1864-65.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Roads	27,699	0	11	40,165	4	5	12,466	3	6	...	...	...
Bridges	30,651	15	4	25,651	8	2	...	...	...	5,000	7	2
Canals	4,175	8	0	4,207	12	9	32	4	9	...	...	...
Ferries	2,036	10	8	1,975	3	9	...	...	...	61	6	11
Establishment	225	14	10	690	8	3	464	9	5	...	...	...
D. P. W. Establishment...	6,244	0	0	9,180	0	0	2,936	0	0	...	...	...
Contingencies	122	4	2	773	2	9	650	14	7	...	...	...
	71,153	5	11	82,643	8	1	16,550	0	3	5,061	14	1
Net increase in 1864-65...							11,488	2	2			

6. Roads.—The charges on account of Roads were the heaviest, and amounted in the aggregate to Rupees 40,165-4-5, viz., Rupees 7,153-14-3 on new roads, and Rupees 33,011-6-2 on repairs. But generally these "repairs" amount to reconstructions.

New Roads.—The construction of two handy roads, which on their completion will afford great facilities to traffic, has been commenced: one* from Manjeri to Edawana, and the other from Manjeri to Mongoth.

* This will hereafter be classed as an Imperial road.—Vide Government Order, dated 9th January 1865, No. 36.

Out of the estimate of Rupees 6,672, and Rupees 7,795 for these works, Rupees 2,341-1-2 have been expended on the former, and Rupees 2,356-14-10 on the latter, and the remainder of the work will be executed this year.

A sum of Rupees 2,455-14-3 was laid out in opening a cart road from Quilandi to the back water, leaving a balance of Rupees 1,544-1-9 to be spent during the current year.

7. Repair of Roads.—Under the head of "Repair of roads" an expenditure of Rupees 33,011-6-2 was incurred, chiefly on the works noted below:—

(1.) Road from Palghat to Wadakencheri *via* Alatur.

(2.) Do. Wadakencheri to the limits of the District *via* Vaniampara.

† Will henceforth be an Imperial road.—Vide Government Orders, dated 6th May 1865, No. 1,230, and 14th June 1864, No. 1,020.

(3.) Pattambi† to Angadipuram *via* Pulandole.

(4.) Cannanore‡ to Mahé.

(5.) Nadapuram to Peringolum.

(6.) Kutiadi to the top of the Ghat.

8. The outlay under the "Bridges" amounted to Rupees 25,651-8-2, *i. e.*, Rupees 5,000-7-2 less than the outlay of 1863-64.

	Rs.	A.	P.
Constructing Tuta bridge...	6,991	3	9
Rebuilding Kakodi Radavu bridge...	3,453	14	10
Do Annakoyum‡ do ...	2,787	7	8
Repairing Paraparamba do ...	1,295	5	11
Bridges in Wynad	1,603	2	4

‡ This bridge was completed in 1861-62, but was breached in the floods of 1863. It is hoped the restoration will be completed during the current year.

The largest expenditures were upon the works noted in the margin. A sum of Rupees 6,991-3-9 was spent during the year under report in the construction of the Tuta bridge in addition to Rupees 11,348-6-6 laid out up to 1863-64. This work was commenced in January 1863 on an estimate of Rupees 30,370, of which Rupees 12,030-5-9 remain to be expended

9. Canal.—The outlay on this head amounted to Rupees 4,207-12-9. The whole of this charge was incurred in the construction of the Pyolli lock.

Dated 19th October 1864, No. 267.

In a late report to the Board I have dwelt at some length on the utility of this work. It was commenced in January 1863, and is almost completed. It should certainly have been completed long ere this.

10. Ferries.—The expenditure on "Ferries" amounted to Rupees 1,975-3-9, of this Rupees 1,327-8-0 was paid to the French Government, being moiety of the Mahé ferry rent. Rupees 115-7-7 were on account of compensation paid to certain ferry renters for charges incurred by them in maintaining boats, &c., at places* where bridges have broken down and new ones have not yet been constructed.

* Annakayam, Parapparamba. Tirumudi, Manilé.

The remainder, Rupees 232-4-2, was paid for constructing rafts, and maintaining ferries in Wynaad. The receipts during 1864-65 on account of these ferries amounted to Rupees 235.

11. Establishment.—This comprehends the pay of Apprentices from May to December 1864, and of a Clerk from August 1864 to April 1865.

The latter was entertained in my office in August last in connexion with the Local Funds.

12. Contingencies.—Besides the expenditure already adverted to there is a sum of Rupees 773-2-9 debited to the Fund on account of contingencies as particularized below:—

	Rs.	A.	P.
Rent of the Pudiangadi Jail	105	0	0
Repairs to do.	89	14	11
Carts for the use of convicts in do.	155	13	2
Iron roller for do. do.	134	1	0
Iron mile post for the Coast road	127	10	0
Rent of Soldiers' play ground at Calicut	17	11	8
Charges incurred in securing timber of Annakoyum Bridge	143	0	0
Total...	773	2	9

13. I was unavoidably prevented from visiting, as I had intended, some of the principal roads on which the works abovementioned have been carried out, or are progressing; but from personal inspection can testify to some excellent work done in Palghaut and Waluvanad Taluks, and I believe, I am justified in saying that very fair advance has been made with the communications of the District during the past year.

14. A considerable portion of the assets became available too late in the year to be applied within it. But I am bound to say that I do not think the Executive agency equal to the requirements of the District, or the funds henceforth likely to be forthcoming; and on several sanctioned estimates for which funds were forthcoming last year considerable sums remain unexpended. Harder working men than some of the Range Officers could not be found; but I consider that both supervision and subordinate agency require strengthening ere our wants will be adequately met.

I am addressing the Superintending Engineer separately on this subject.

15. Due publicity has been given in the District Gazette to the Board's Standing Circular noted, and the attention of local officers, landholders, and all interested has been invited to it.

No. IV. dated 13th January 1865.

No applications in consequence were received during the year under review; but I hope to be able to give more satisfactory account on this point in my Report for 1865-66

16. Pound Fund.—The receipts from this source of the Local Funds during 1864-65 amounted to Rupees 2,696-12-1, which added to the balance, Rupees 684-6-2, available at the

commencement of the year, gives a total of Rupees 3,381-2-3. Of this sum, Rupees 795-8-5 were expended in constructing new Pounds, Rupees 470-6-7 for thatching and repairing existing ones, and Rupees 1,019-11-0 for pay of Establishment, leaving a balance of Rupees 1,095-8-3 in favor of the Pound Fund on the 1st May 1865.

17. I had concluded this Report when the Board's Circular Memorandum, dated 17th instant, No. 548, reached me. Separate reports on the "Jungle Conservancy" and "Bungalow" Funds were submitted on the 18th and 22nd ultimo respectively, as required by the revised Local Fund Rules. But as the Board direct that these should be incorporated in a general report they are transcribed hereunder.

"JUNGLE CONSERVANCY FUND.—Adverting to the Board's Standing Circular, No. XXVII. "dated 31st March 1864 I have the honor to state, that no report on the administration of a "Jungle Conservancy Fund" has been submitted, as "Jungle Conservancy" in the proper acceptation of the term does not exist in this District

Standing Circular, dated 3rd August 1864.

"Under the Board's Orders noted, the proceeds "of avenue clippings have been credited to "Jungle Conservancy Fund" from August 1864, and "the receipts, owing to the unexpectedly large returns from the sale of some old abandoned "avenues, amounted up to April to Rupees 15,021.

"No expense was incurred on account of formation and improvement of avenues during the "year 1864-65, though a good deal was done without payment in several Taluks; but advantage "is being taken of the ensuing rains to carry out fresh planting on an extended scale.

"A sum of Rupees 700 has been advanced for this purpose, and I hope to be able to sub- "mit favorable accounts in a future report.

"Rupees 2,000 were entered in my Budget Estimate of Local Funds for 1865-66, under "the head "Jungle Conservancy Fund" for the formation and improvement of avenues.

"As under the Orders of Government "quoted marginally, proceeds of avenue clip- "pings are to be credited to "District Road "Fund," and the charges connected with avenues defrayed from it, I request sanction for the ex- "penditure of the above mentioned sum from the District Road Fund, and to transfer to it the "receipts from avenue clippings in 1864-65 now standing credited to "Jungle Conservancy "Fund." For the expenditure of the increased assets, recommendation will be submitted in due "course."

No. 481, dated 7th March, received with the Board's Miscellaneous Circular, No. XXXVII, dated 9th Instant.

"BUNGALOW FUND.—The Board are aware that the question, whether the construction and "repair of Travellers' Bungalows should be borne from "Imperial" or "Local Funds" is still un- "settled, and therefore the report on the operations of the "Bungalow Fund," required by the "Board's Standing Circular, No. XXVII., dated 31st March 1864, cannot be submitted.

"I have, however, the honor to forward the usual annual report upon the actual condition of "the Bungalows in this District for the past official year.

"The collection of fees from travellers, &c., amounted to Rupees 1,169. This sum added "to the grant-in-aid of Rupees 2,050, apportioned by the Board for the maintenance of the "Bungalows, give a total receipt of Rupees 3,219. Of this amount, Rupees 1,923 have been "expended on account of Establishment and Contingencies, leaving a balance on the 30th April "last of Rupees 1,296.

"The question of Public Bungalows and their Establishments is in a very unsatisfactory "state, and until servants with reasonable pay are kept at each Bungalow, and the collection of "fees better regulated, I fear it will remain so."

ABSTRACT of Local Fund Receipts of the several items under each head in 1864-65, compared with those of the previous year.

Items.	Receipts in 1863-64.	Receipts in 1864-65.	Increase.	Decrease.	Remarks.
District Conservancy Fund.	Rs.	Rs.	Rs.	Rs.	
1. Ferry Rents and Tolls ...	60,041	70,390	10,349	...	1. Attributable to the Kists, or instalments of rents of all the Ferries for Fasli 1274, having been fixed from July 1864 to April 1865; while in Fasli 1273 the Kists of some of the Ferries were fixed from September 1863 to June 1864.
2. Avenue clippings	4,114	1,970	...	2,144	2. Owing to the proceeds of Avenue clippings having been credited to "Jungle Conservancy Fund" from August 1865, under the Board's Standing Circular dated 3rd August 1864.
3. Grass rent...	75	149	74	...	
4. Fee on Fonani groynes ...	1,151	1,162	11	...	
5. Other items	2,443	24,404	21,961	...	5. Arising chiefly from the surplus allotment for Public Works Establishment for 1863-64, and ten per cent. on the net receipts from escheat sales having been credited to this head.
	67,824	98,075	32,395	2,144	
Jungle Conservancy Fund ...	...	15,021	15,021	...	This item comprises solely proceeds of Avenue cuttings credited to this head under the Board's Orders quoted above.
Pound Fund	2,611	2,697	86	...	A new item which did not obtain in 1863-64.
Bungalow Fee Fund	...	*3,219	3,219	...	* This sum is inclusive of the grant-in-aid.

(Signed) G. A. BALLARD,
Collector.

Exd. R. H. Lee.

New: 1395/66.

Enclosure in the Proceedings of the Board of Revenue to the Secretary to Govt. RD dated 12th May 1866. No. 3321.—

Local Funds Report for 1864/65.—

Proceedings & Ind. Rets.

No. 3,321.

Proceedings of the Board of Revenue, dated 12th May 1866.

Read the following letters:—

From Ganjam,	dated 28th April	1865,	No.	1,300
„ Vizagapatam,	„ 13th June	„	„	335
„ Godavery,	„ 30th August	„	„	195
„ Kistna,	„ 7th July	„	„	115
„ Nellore,	„ 2nd September	„	„	206
„ Cuddapah,	„ 15th June	„	„	73
„ Bellary,	„ 16th October	„	„	215
„ Kurnool,	„ 7th July	„	„	97
„ Madras,	„ 1st August	„	„	226
„ North Arcot,	„ 28th July	„	„	137
„ South Arcot,	„ 31st do.	„	„	124
„ Tanjore,	„ 27th June	„	„	195
„ Do.	„ 11th October	„	„	336
„ Trichinopoly,	„ 14th September	„	„	189
„ Madura,	„ 8th July	„	„	166
„ Tinnevelly,	„ 27th June	„	„	259
„ Do.	„ 6th July	„	„	237
„ Do.	„ 30th October	„	„	466
„ Coimbatore,	„ 12th do.	„	„	138
„ Salem,	„ 30th September	„	„	114
„ South Canara,	„ 30th June	„	„	91
„ Malabar,	„ 20th June	„	„	111

1. The Board resolve to submit, for the information of Government, their usual Report on the operation of the Local Funds in the several Districts of the Madras Presidency for the year 1864-65, with a file of the Collectors' Reports above recorded. These Funds, which are under the immediate control of the Collectors and the general supervision of the Board, are noted in the margin. The Public Bungalow and Endowment Funds having been added during this year to the general head Local Funds, the submission of separate reports on the condition of Travellers' Bungalows and Lungerkhanas has been rendered unnecessary. The Board will notice the transaction of each Fund separately in the order given above.

District Road Fund.
Jungle Conservancy Fund.
Pound Funds.
Public Bungalow Fund.
Endowment Fund.
Irrigation Cess in Trichinopoly.
Town Fund in Madura.

District Road Fund.

2. Two Statements, one showing the particulars of Receipts, and the other those of Charges on account of the District Road Fund are, as usual, submitted. The total receipts of the year under review amounted to Rupees 5,44,175, which with the previous year's balance, viz., Rupees 2,51,501, raised the total amount available to Rupees 7,95,676. Of this sum, Rupees 4,45,610 were spent, leaving at the end of the year a balance of Rupees 3,50,066. The balance brought forward in the Statement No. 1 will be found to differ from that shown in the similar Statement which accompanied the Report for 1863-64. The difference is in North Arcot, where the principle of bringing into the accounts of Local Funds the collections of Road Cess having been found to be erroneous, the Collector was desired to submit a revised Statement. The balance at the beginning of 1864-65 was correctly brought forward in this Statement.

3. In reference to the Order of the Supreme Government, reducing the charges of Establishment on the District Road Fund, for the supervision of works by Public Works Officers, from 18¾ to ten per cent. commencing from 1863-64, the Collectors in whose accounts provision had already been made for the charge, both for 1863-64 and 1864-65, at 18¾ per cent., were desired to re-credit to the Fund the sums adjusted in excess of the ten per cent. upon the expenditure. These Districts are noted in the margin, with the recoveries of the excess over ten per cent. re-credited in the accounts of 1864-65. It will, however, be seen from Column 15 of the Statement No. I that the amount actually brought to credit is Rupees 30,019, which includes a sum of Rupees 109 erroneously credited by the Collector of Vizagapatam, though no charge on account of Public Works Establishments had originally been entered in the accounts. This sum remains, therefore, to be deducted in the accounts of 1865-66, as also the sum of Rupees 537 according to the revised allotment for the Public Works Establishment. The Collector of Cuddapah has charged in the accounts of 1864-65 a sum of Rupees 201 for Public Works Supervision according to the original allotment, but this sum remains to be credited to the District Road Fund, as nothing was provided for Cuddapah on account of Public Works Supervision for 1864-65 in the revised allotment, there being no expenditure in that District, through the agency of the Public Works Department. The Collectors of Vizagapatam and Cuddapah will be desired to make the necessary adjustments in their accounts with reference to the above remarks.

	As originally charged.	As revised.	Savings.
	Rs.	Rs.	Rs.
Madras	6,000	1,387	4,613
South Arcot	7,000	4,729	2,271
Tanjore	7,000	1,895	5,105
Madura	3,000	1,224	1,776
Coimbatore	3,000	677	2,323
South Canara	3,000	934	2,066
Malabar	18,000	6,241	11,758
Total	47,000	17,090	29,910

4. The above sum of Rupees 30,019, as also Rupees 3,108 being the sale proceeds of materials and recoveries of past expenditure, being deducted from the total receipts of the year above shown, the actual income of the Fund will be Rupees 5,11,048, which compared with 1863-64, exhibits an increase of Rupees 1,11,038. Of this increase, Rupees 40,073 is from the collections of Fish rent in twelve Districts, which had formerly formed an item of Imperial Revenue, and was for the first time credited to the District Road Fund during the year, under the Orders of Government, dated 20th July 1864, No. 1,279. The remaining increase of Rupees 70,065 is the result of a gross increase of Rupees 86,500 in five items, and a decrease of Rupees 16,435 in four items, as noted in the margin.

	Rs.	Rs.
The actual income of 1864-65		5,11,048
Do of 1863-64	4,04,701	
Deduct sale of materials and recoveries of expenditure	4,691	
		4,00,010
		1,11,038

Increase.	Rs.	Rs.
Ferry Rents and Tolls	37,156	
Road Cess	29,804	
Surplus collection of Pound Fund	254	
Rent and sale of manure	999	
Sundry items	37,287	
		86,500
Decrease.		
Grass rent	6,630	
Rent and sale of roads	245	
Avenue clippings	7,119	
Sale of trees	3,441	
		16,435
Net increase		70,065

5. The whole receipts under the Ferry rents and tolls on roads, &c., amounted respectively to Rupees 1,07,651 and Rupees 26,337; the former showing an increase of Rupees 15,323, and the latter Rupees 11,833. A large portion or nearly two-thirds of the whole increase in the item of Ferry rents occurred in the Malabar District, and the remainder in Tanjore and Coimbatore. In the first-mentioned District, the increase is attributed to the kists or instalments of rents of all the Ferries for Fusly 1274 having been fixed from July 1864 to April 1865, while in Fusly 1273, the kists of some were fixed from September 1863 to June 1864. In Tanjore the Ferries were rented during the year for increased amounts, and in Coimbatore the rents of the Ferries, which were formerly carried to the credit of the Public Works remittances, were credited during the year to the District Road Fund under the Orders of Government, dated 17th February 1864, No. 289. The second item of receipt, viz., tolls on roads, &c., existed in the three Districts noted in the margin. In Madura they are collected in the Andiputty Pass; in Coimbatore, on the ghaut roads and Bhowany bridges; and in Nellore, on the anicut roadway across the Pennair. The receipts from the toll on this anicut in 1863-64 were credited to Public Works remittances, though the charge for the construction of a Toll house in that year was met from the District Road Fund. During the past year both the receipts and charges, which were respectively Rupees 16,087-6-0 and 477-2-8, were exhibited in the accounts of the Local Funds. In Coimbatore there was a large increase of Rupees 7,747, owing to two new toll bars having, under the orders of Government, dated 6th December 1864, been established at the Bridge over the Bhowany river at Suttimangalam and at Bhowany on the Bridge over the Cauvery.

	1863-64	1864-1865.
	Rs.	Rs.
Madura	5,864	8,353
Coimbatore	9,140	16,876
Nellore	...	1,608
Total	15,004	26,837

6. The Road Cess was levied during the year in ten Districts, while in the year preceding, it was so only in seven, the additional Districts being Bellary, Trichinopoly, and Coimbatore. The amount realized in Bellary and Coimbatore was very small, viz., Rupees 296 and 105 respectively. In Trichinopoly, however, a sum of Rupees 5,973 was collected on the revised assessment. Of the remaining seven Districts, five exhibit an increase, and the other two a small decrease as compared with the receipts of the year 1863-64. The largest increase was in South Arcot.

Surplus Collection of Pound Fund.
Rent and sale of manure.

7. In the two items noted in the margin, the increase is very small, and therefore requires no special remarks.

8. Under "Sundry items" there has been the large increase of Rupees 37,287 during the year, which is chiefly owing to the inclusion, under this head for the first time, of certain considerable items under special orders. The particulars of these Sundry items brought to account in the year are given on the back of Statement No. I, and the following is an abstract as compared with 1863-64:—

Items.	1863-64.	1864-65.
	Rs.	Rs.
1. License fees levied on Boats in Godavery and Kistna	...	31,206
2. Ten per cent. on the net receipts from Escheat sales in Malabar	...	11,887
3. Rent of Palmira trees in Salem	...	8,459
4. Private contribution in aid of works in certain Districts	1,457	7,361
5. Sale proceeds of Fort stones in Tinnevelly, Bellary, Kurnool, Coimbatore, and Salem	4,457	5,272
6. Interest from Pagoda Funds invested in Government Promissory Notes in Madras and Salem	3,436	601
7. Amount transferred from the Jungle Conservancy Fund in Ganjam	...	1,000
8. Do. do. from the Income Tax Fund in North Arcot on account of the amount due to the District Road Fund	...	2,312
9. Sale proceeds of unserviceable Cannons in North Arcot	...	137
10. Sale of certain Chintrums in Bellary and Coimbatore	...	200
11. Unexpended portion of Chuttrum Fund kept in deposit in South Arcot	...	770
12. Fees collected on Bandy-sandals in Trichinopoly, Coimbatore, and Malabar	...	312
13. Fees do. on Bandy Ferries in Madura	1,523	1,985
14. Rent of Bazaars in Tinnevelly	...	343
15. Fees on Pomnany Groves in Malabar	1,152	1,162
16. Rent of Topes in Coimbatore	108	10
17. Sale proceeds of unserviceable Brass in South Canara and Malabar	...	191
18. Do. of lands attached to Mangalumpetta in Tinnevelly	...	1,074
25. Petty items in Ganjam, Madras, and Trichinopoly	...	46
Amount of the items of 1863-64 which did not occur during 1864-65	25,520	...
Total	37,653	74,940

9. The receipts on account of License fees levied on boats were credited to the District Road Fund in 1864-65, under instructions from the Accountant General, with reference to the Proceedings of the Supreme Government, Financial Department, dated 28th January 1864. It was, however, recently decided that these receipts should for the future be credited to the Imperial Revenue, as the canals in the Districts have been constructed and are maintained from Imperial Funds. In Malabar ten per cent. on the Escheat sales for January, February, and March 1865 was brought to account under the Orders of Government, dated 11th February 1865, No. 2,951, and in Salem the rent of Palmira trees was transferred to this Fund under the special orders of the Board, dated 4th May 1864, No. 2,607, the trees having been planted by local means in past years by the Collectors.

10. Contributions from private individuals for particular works were received during the year under review in eight Districts. The particulars are given below. The Collectors of Cuddapah, Madras, and Tanjore have not specified the particular works for which the contributions were received :—

		Rupees.
Godavery	For forming a Boat Harbour	253
Cuddapah	Contributions in aid of Public Works	1,033
Bellary	For extirpating Prickly-pear	97
Madras	Local contributions	1,119
Tanjore	Do.	633
Madura	For Kodaikanal Lake	2,440
	For Varahavathy Bridge	74
	For gravelling Tirumangalam Town street	108
Salem	For repairing Wells in Trichengode and Shankagydroog ...	1,410
	For repairing Roads	187
	For New Town Sanitary Association	868
Malabar	For repairing certain Roads and Bridges	67
		7,861

11. In Tinnevelly a sum of Rupees 4,262-7-2 was realized by sale of the stones of the demolished Fort wall at Palamcottah, and the expenditure on this account amounted to Rupees 3,846-8-0. In paragraph 14 of the report recorded above, Mr. Danbury complains that the slabs, which the Public Works Departments were permitted to take, have not been paid for at a fair valuation. In their Order dated 11th December 1860, No. 2,365, the Government decided that all the materials of the Fort should be sold by public auction, in view to the formation of a fund for local improvements, and that the Department of Public Works should be left to purchase such as it needed, or be allowed to have the stones at a fair valuation, the price being in either case paid and credited to the Fund. This course should in future be strictly followed. In Bellary, Kurnool, Coimbatore, and Salem, certain small sums have been realized by sale of the materials of old buildings and credited to the District Road Fund.

12. Among the rest of the Sundry items only two require notice. The first is the transfer of Rupees 2,312 from the one per cent. Income Tax Fund in North Arcot. Of this, a sum of Rupees 485-0-4 was the amount expended on the road from Arcot to Arni, and recovered under the Orders of Government, dated 18th March 1864, No. 830, as the road is an imperial line. The remainder, Rupees 1,827, was transferred during the year on account of Rupees 2,906, which was entered in the accounts of 1863-64 among the items of expenditure, as the amount to be made good by the Department of Public Works. There still remains thus a balance of Rupees 1,079 to be brought to account, and the Collector states that he is waiting for further instructions from the Accountant General regarding the final adjustment of the item. The other item is the sale proceeds of old Cannon in the same District, amounting to Rupees 147. This was credited to the District Road Fund by the Collector, before the receipt of the Order of Government, dated 17th August 1864, No. 1,237, in which it was directed that the receipts and charges for bursting guns should be treated as imperial. In the present instance, the charges for bursting cannons exceeded the receipts by Rupees 75-1-7. The Collector requested that this sum, which was paid from the District Road Fund, might be re-imbursed to it, and the Board accordingly sanctioned the refund in their Proceedings, dated 17th February 1866, No. 1,116, as it is properly debitable to the Magisterial Department under the Order of Government above referred to.

13. Next, as regards the items of decrease. In the item of grass rent there is a large falling off, which occurs in the Godavery and Madras Districts. In the latter District the grass rents of the Esplanade in the Town, which were hitherto credited to the District Road Fund, have, for the year 1864-65, been transferred to the Municipal Commission. There is also a large decrease in the item of avenue clippings, in consequence of certain sums realized from this source having been credited to the Jungle Conservancy Fund, agreeably to the Board's Circular, dated 3rd August 1864. The Government however, when reviewing the Local Fund Report for 1863-64, directed that the proceeds of avenue clippings should continue to be credited to that Fund, and that the charges connected with the planting and watering avenues should be defrayed from it. The Collectors have been directed to adopt this course. The following is the abstract of Statement No. 1, showing the receipts from the several sources compared with 1863-64 :—

Items.	1863-64.	1864-65.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry rents	92,328	1,07,651	15,323	...
1. Tolls on Roads and Bridges	15,004	26,837	11,833	...
2. Road Cess	1,19,122	1,39,926	20,804	...
3. Surplus collection of Pound Fund	90,630	90,884	254	..
4. Grass rent	16,593	9,943	...	6,650
5. Rent and sale of reeds	451	206	...	245
6. Do. of manure	798	1,797	999	...
7. Avenue clippings	22,772	15,653	...	7,119
8. Sale of do. trees	4,659	2,238	...	2,421
9. Fish rent	...	40,973	40,973	...
10. Difference by the revised allotment to the Department of Public Works	...	30,019	30,019	...
11. Sale of materials and recoveries	4,691	3,108	...	1,583
12. Sundry items as particularized in paragraph 7	37,653	74,940	37,287	...
Total ...	4,04,701	5,44,175	1,57,492	18,018
Net increase ...	...	...	1,39,474	...

14. The whole expenditure from the District Road Fund amounted to Rupees 4,45,610 as already stated, of which the sum laid out on roads and communications was Rupees 3,19,699, the remainder, Rupees 95,911, being on account of ferries and tolls, charges for planting avenues, for Public Works Establishment, and for other miscellaneous improvements as particularized in the following abstract:—

Districts.	Charges on account of Ferry Rent.	Charges on account of Tolls.	Planting avenues and trees.	Proportion debited on account of Public Works Establishment.			Sundry Items.	Total.
				On account of 1863-64.	On account of 1864-65	Total.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
Godavery	210 4 1	... ...	... ...	2,635	4,560	7,195	2,737 0 4	10,142 4 5
Kistna	767 3 4	... ...	... ...	1,883	1,814	3,696	1,004 1 3	5,467 8 7
Nellore	... ...	477 2 8	... ...	2,850	2,563	5,413	1,260 13 10	7,253 0 6
Cuddapah	... ...	... ...	... ...	458	201	659	1,178 9 4	1,837 9 4
Bellary	... ...	... ...	... ...	945	777	1,723	3,457 15 11	5,179 15 11
Kurnool	... ...	... ...	... ...	764	780	1,544	... ...	1,544 0 0
Madras	75 0 0	... ...	... ...	...	896	896	644 15 8	1,615 15 8
North Arcot ...	... ...	... ...	... ...	2,349	3,359	5,708	636 0 11	6,344 0 11
South Arcot ...	356 15 3	... ...	... ...	...	5,666	5,666	416 3 5	6,462 2 8
Tanjore	13 13 0	... ...	1,643 4 2	...	1,194	1,194	... ...	2,851 7 2
Trichinopoly ...	... ...	... ...	409 11 10	899	900	699	139 0 4	1,248 5 2
Madura	... ...	1,165 1 3	... ...	...	966	966	764 4 6	2,880 5 9
Tinnevelly	274 8 9	... ...	... ...	742	1,150	1,892	4,191 3 1	6,339 12 10
Coimbatore ...	3,499 1 8	653 6 10	818 2 2	...	1,443	1,443	1,477 9 8	7,991 4 4
Salem	... ...	... ...	857 8 1	2,511	2,019	5,530	7,706 6 2	14,094 0 3
South Canara ...	2,542 15 5	... ...	... ...	...	1,423	1,423	405 8 11	4,369 8 4
Malabar	1,975 3 9	... ...	... ...	...	9,180	9,180	... ...	11,155 3 9
Total...	9,745 1 3	2,295 10 9	3,228 10 3	16,535	39,387	54,922	25,720 9 4	95,911 15 7

15. In the Districts of Ganjam, Vizagapatam, Bellary, Kurnool, and Salem, no charges were incurred on account of Ferries, though certain rents were collected. In the Madras District, a sum of Rupees 75 was charged for repairing a boat, the rent collected being only Rupees 43. In Tinnevelly, a charge of Rupees 274-8-9 appears for repairing a boat, while nothing was collected on account of Ferry rents, and the Collector will be requested to explain how this happened.

16. For planting avenues, only Rupees 3,228-10-3 were laid out during the year from this Fund; but it will be seen that another large sum of Rupees 43,005 was spent for the same purpose from the Jungle Conservancy and Planting Fund, the total outlay from both Funds being Rupees 46,233.

17. The General Statement No. 2 of expenditure shows separately for each District the particulars of the Sundry items entered in Column 5 of the above abstract. They amount to Rupees 25,720-9-4, of which Rupees 11,472-9-0 were contributed for Municipal purposes and other local improvements in the Districts noted in the margin. In extirpating Prickly-pear Rupees 456-8-0 were disbursed in the Madras, Trichinopoly, Coimbatore, and Salem Districts. In Bellary no expenditure was incurred on this account, though a sum of Rupees 97 was contributed by the people, and the Collector will be requested to explain this point.

	Rs.	A.	P.
Godavery	2,737	0	4
Nellore	1,249	9	10
Cuddapah	973	9	4
Bellary	1,350	15	11
Madras	250	0	0
North Arcot	413	15	4
Salem	4,498	6	3
	11,472	9	0

18. The transfers and the refunds, &c., made and included under Sundry items are given below:—

	Rs.	A.	P.
1. Amount written off to Profit and Loss in the Kistna and South Arcot Districts under the orders of Government, dated 21st December and 12th September 1864	225	12	8
2. Amount transferred in the Kistna District to one per cent. Income Tax Fund, the same having been expended from this Fund in 1862-63, in excess of the amount paid from the District Road Fund during that year	1,000	0	0
3. Value of convict labor credited in Salem to the District Road Fund in 1863-64, but refunded in 1864-65 by adjustment under instructions from the Accountant General	200	0	0
Advanced to the Sub-Collector of Cuddapah in 1863-64, and refunded by him in the same year, but not charged in the accounts of that year though the refund was entered...	206	0	0
	1,631	12	8

19. The Board observe that according to the explanation furnished by the Collector of the Kistna District, the sum borrowed from General Funds and expended on Local Fund Works was Rupees 11,516-14-9, the whole of which sum was refunded in 1863-64, and charged to the District Road Fund in the accounts of that year. In 1864-65, the Collector transfers a sum of Rupees 1,000 as shown above to the Income Tax Fund, as having been drawn from it by the Engineer Officers in excess of the grant allowed from the District Road Fund in 1862-63, but the accounts of that year do not show any such transaction. The Collector will be requested to submit further explanation on this point.

	Rs.	A.	P.	Rs.	A.	P.
Sundry charges				25,720	9	4
Deduct						
Contribution to Municipal purposes	11,473	9	0			
Extirpating Prickly-pears	456	8	0			
Transfers, refunds, &c., noticed in paragraph 18	1,631	12	8			
				13,560	13	8
				12,159	11	8

20. The sums above noticed being deducted from the sundry charges, the remainder is Rupees 12,159-11-8, the particulars of which are shown below:—

	Rs.	A.	P.
Lighting the Marmalong Bridge in Madras and Soolochana Moodelliar's Bridge in Tinnevelly...	524	6	7
Bursting unserviceable Cannons in North Arcot	222	1	7
Compensation for lands purchased in South Arcot and South Canara.	266	11	6
Demolishing the Fort wall of Palamcottah in Tinnevelly...	3,846	8	0
Erection of a compound wall to the Bandypettah and repairs of Bandy Stables and Markets in Madura...	1,013	3	6
Construction of Market Sheds and a Bandypettah in Salem	1,846	6	3
Building a Bandy-stand in Bellary	2,107	0	0
Clearing the Homes' Garden in Madras	50	0	0
Demolishing the wall across the road in the limits of the Nabob's Palace in Trichinopoly	39	9	4
Establishment for the Cart-stand in Tinnevelly...	24	8	0
Construction and repair of Chuttrums in Coimbatore, Salem, and South Canara...	1,384	4	9
Purchase of Tools and Stores in Salem and Nellore...	611	4	0
Rent of ground where Jangar or Boat was kept at Mangalore, and charges, &c., of Ferries in South Canara	41	8	0
Maintenance of a Fire Engine in do.	92	15	0
Purchase of materials for a road work abandoned in Madras, to be used for some other work	80	5	2
Petty items in Salem	9	0	0
	12,159	11	8

21. The charges particularized in the abstract annexed to paragraph 14 being deducted from the total receipts including the balance at the end of the previous year, a sum of Rupees 6,99,765 was left available for expenditure on roads and communications, but the actual expenditure incurrrd on this account was only Rupees 3,46,276, being forty-nine per cent. of the available amount. It is, however, to be remembered that funds have to be reserved from each year's receipts for current expenditure in the earlier part of the succeeding year, as many important items of receipts can only be credited towards the close of the year. The particulars of this expenditure are detailed in the Statement No. 2. The following abstract, in which the Districts are arranged with reference to the amount of expenditure, shows the available funds, the amount expended, and the particulars of the balance remaining at the end of the year: —

Districts.	Receipts of 1864-65, including the balance and unadjusted items at the beginning of the year.	Deduct expenditure on other than roads, as shown in paragraph 14	Balance available.	Charges			Balance.				Per centage of the expenditure to the available balance.
				On works.	Establishment and Contingent charges	Total.	Advance for materials not yet finally charged.	Cash with Executive Officers	Cash in the Hon. Company's Treasury.	Total.	
	Rupees.	Rupees	Rupees.	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees.	Rupees.	Rupees
1. Malabar...	1,35,653	11,175	1,24,478	70,624	1,424	71,486	212	2,777	50,001	52,990	57
2. South Arcot ...	86,424	6,469	79,955	64,289	1,003	65,292	...	411	13,651	14,062	82
3. North Arcot ...	69,192	6,345	62,847	32,312	...	32,312	260	340	29,726	30,325	52
4. Tanjore...	69,734	2,850	66,884	23,399	90	23,489	...	2,667	40,818	43,485	34
5. Salem	54,685	14,094	40,591	22,977	...	22,977	...	1,169	16,445	17,614	56
6. Nellore...	36,398	7,253	29,080	21,447	...	21,447	2,462	1,484	8,695	7,639	73
7. Godavery	85,170	10,142	75,028	17,707	...	17,707	...	838	56,464	57,322	23
8. Coimbatore... ...	23,142	7,061	26,351	16,398	...	16,398	...	152	9,801	9,953	62
9. South Canara ...	20,575	4,370	22,205	14,784	...	14,784	...	184	7,237	7,421	66
10. Madura...	41,039	2,869	38,150	14,730	...	14,730	1,576	397	21,446	23,421	38
11. Kistna	37,804	6,467	32,337	10,503	152	10,655	5,784	842	15,056	21,682	32
12. Tinnevelly... ...	40,698	6,360	34,338	10,258	...	10,258	...	1,308	22,777	24,085	29
13. Kurnool...	12,269	1,344	10,725	7,770	...	7,770	...	29	2,926	2,955	72
14. Madras	18,638	1,616	17,022	6,276	114	6,390	...	1,904	8,638	10,632	37
15. Ganjam	6,660	...	6,660	5,747	...	5,747	...	...	913	913	86
16. Bellary	17,881	5,180	12,701	3,981	...	3,981	...	41	8,679	8,720	24
17. Vizagapatam ...	2,294	...	2,294	1,232	...	1,232	...	5	1,057	1,062	53
18. Trichinopoly. ...	13,316	1,248	12,068	1,605	...	1,605	...	285	10,178	10,461	13
19. Cuddapah.....	7,883	1,038	6,045	726	...	726	...	632	4,687	5,319	73
Total...	7,95,676	95,911	6,99,765	3,46,276	3,423	3,49,699	10,294	15,577	3,24,193	3,50,066	49

22. In Malabar and South Arcot the expenditure on works was the largest, though in the former District the proportion of expenditure on the available amount was only fifty-seven per cent. In this District Rupees 40,165 on roads, Rupees 25,561 on bridges, and Rupees 4,207 on canals were spent. Two new bandy roads were constructed, one from Manjire to Edvana, and the other from Manjire to Mongoth. The Collector states that these roads will, on their completion, afford great facilities to traffic. The first mentioned road will hereafter be classed as an imperial road, as determined by Government in their Order, dated 9th January 1865, No. 36. In repairing roads Rupees 33,011 were expended, and of this sum Rupees 14,362 were spent on the roads from Palghaut to Wadukancheri, *via* Alatur. Under the head of Bridges, the largest expenditure was on the works noted in the margin. The only canal work executed in the District during the year was the Pyolli lock, at a charge of Rupees 4,207.

Constructing Tuta Bridge...	6,991
Re-building Kakodi Ruavva Bridge...	3,464
Do. Annokoyem Bridge	2,787
Repairing Parapparamba do...	1,295
Bridges in Wynaad...	1,693

23. In South Arcot the expenditure is composed of Rupees 16,096, spent in opening up new lines of roads and constructing bridges, and Rupees 48,194 in repairs to existing ones. The Collector observes that he was anxious to carry on towards completion the already extended lines of communication between village and village throughout the District, but that he was prevented from doing so by the heavy floods in the beginning of October 1864, which caused such serious damage to all existing roads and other works, that the funds available were exhausted in repairing and replacing what had been partly or in whole destroyed; thus the largest portion of the expenditure was on repairs.

24. The next largest expenditure was in the Districts noted in the margin. The Collector of North Arcot states in his report that the new works and repairs have been executed satisfactorily, and that he was gratified to find them in good order, notwithstanding the heavy rains in the year. In Tanjore it is said that much has been done during the year in the way of improving local communications, and in carrying out other works of general utility, though the amount actually expended bears but a small proportion to the funds which were available. In explanation of this the Collector remarks that the accounts submitted with his report represent the actual payment in the year, and not the value of the work actually executed, and, that the official year closes at a time when works are being vigorously pushed on, and when a large amount of work must necessarily remain to be measured and paid for. He joined the District only a fortnight before the close of the year, and promised that the whole of the balance in hand should be usefully employed during the present year. In the Godavery and Madura Districts the expenditure was out of proportion to the sums available. Mr. Fraser explains that owing to the late receipt of the sanction of the Government to his revised Budget submitted in August 1864, he was not able to spend a larger amount. The most important work that was commenced in the Godavery District is an iron-girder Bridge across the Yalur river near Coconada; to carry also an aqueduct for fresh water from the Samulcottah canal to the Town of Coconada; the construction of two self-acting sluice tunnels under the Coconada harbour road; the removal of masses of stone on the road from Yerrarum to Jaddangi; and the repair of the road from Samulcottah to Rajanagarum. The chief item of expenditure in Nellore was Rupees 8,254 on the Kanigiri, Kundukur, and Nullapallum road to the beach. In Madura also the expenditure was much below the available sum; but in Coimbatore and South Canara it was satisfactory.

	Rs.
North Arcot	32,512
Tanjore...	23,399
Salem...	22,977
Nellore...	21,447
Godavery	17,707
Coimbatore	16,398
South Canara...	14,784
Madura	14,730

Government Order, dated 31st January 1865.

25. In the nine Districts noted in the margin the expenditure was not only small, but also altogether disproportionate to the funds available except in Ganjam. In the Kistna District, it is ascribed to the general derangement of the works of the Districts by the cyclone of 1st November 1864, and the Board presume that the disproportion of the charges to the income in many Districts was owing to the unexpected addition to the funds by the reduction in the amounts originally provided for the Public Works Establishment. The Collector of Kurnool observes that the road from Goddimudgoo *via* Kurnool by Nundikothoor to Manteval Kanama was, by some mistake, included in the Statement prepared by Government, under date the 5th January 1865, No. 13, showing the Imperial lines of road on which Local funds are not to be expended, though it was reported to them that this was purely a local road to the Taluk, but not in any way an imperial line, as the road across the Manteval Kanama is not suitable for cart traffic, and the Board request permission to remove this road from the Statement above alluded to.

	Rs.
Kistna...	10,503
Tinnevelly	10,258
Kurnool	7,770
Madras...	6,390
Ganjam	5,747
Bellary	3,981
Vizagapatam	1,232
Trichinopoly	1,605
Cuddapah	726

26. Mr. Banbury, the then Acting Collector of Tinnevelly, remarked that many of the present Tahsildars carried out works of considerable magnitude under the old regime; and could, if they liked, do equally well now, but that they seem to think that the Mahramut is now a separate

Department with which they have nothing to do, and for the welfare of which they are not in any way responsible. The Board fear that there is a considerable amount of truth in this statement, but they are convinced that wherever a Collector manifests an active interest in the improvement of his District, and the useful employment of the Local Funds, he will easily secure the zealous and intelligent assistance, not only of every Tahsildar who is fit for his post, but also of the village officers, and of the people generally. In these matters all depends on the leader, and it certainly rests with the Collector to require and insist on the due performance, by his Taluk subordinates, of any work in connection with the Local Funds that he may think fit to entrust to them. No Tahsildar, who is fit to be at the head of a Taluk, can be indifferent to the development of his charge by material improvement of such importance as good roads and bridges.

27. The Collector of South Arcot discontinued the employment of additional Clerks for the preparation of Local Fund accounts, as ordered by Government; but he is still of opinion that there should be a separate establishment for the purpose, as the work devolving on the fixed establishment is daily increasing; and he states that he employed the establishment as noted in the margin from 1st December 1864, in consultation with the Superintending Engineer, under the authority contained in Clause 22nd of the Rule A. of the Local Funds. The Board, however, do not consider that beyond the Overseers to superintend work any other establishment in the Engineer's Office, or the Collector's Cutcherry is necessary. The Public Works Department receives ten per cent. of the expenditure for supervision, and there should be no further charge on that account. The Collector is provided with the same establishment as is given in other Districts, and the duties connected with the Local Funds should be performed by them without further aid, which is not sought elsewhere.

	Rs.
Four Overseers at 35 Rupees each	140
Four Lascars at 6 " "	24
One Clerk in the Superintending Engineer's Office	20
One Accountant in the Collector's Department ...	50
One " " " ...	20
One Head Maistry "	50

28. In paragraph 4 of his Report the Collector of Malabar requests sanction for writing off the accounts a sum of Rupees 350, which is outstanding against the renter of the Erinjoli Bridge, in consequence of his being unable to make up the amount, owing to the large decrease in wheeled traffic along the road from Cannanore to Peria, since the breaking down of the Irriti bridge. The sanction is accordingly granted.

Pound Fund.

29. The receipts under this head amounted to Rupees 1,52,212, which if added to the balance at the beginning of the year, makes the total Rupees 2,52,000. Of this sum, Rupees 45,910 were spent for establishments and for erection of Pounds, &c., and Rupees 90,884 was transferred to the District Road Fund, leaving Rupees 1,14,206 as the balance on the 30th April 1865. The Collectors have proposed to transfer Rupees 74,278 of this balance to the District Road Fund in the accounts of 1865-66. The sum carried to the District Road Fund accounts, during the year 1864-65, was Rupees 21,777 in excess of what had been proposed in the accounts of 1863-64. In the Nellore and Kurnool Districts it was proposed to transfer in 1863-64 Rupees 6,000 and 2,000, but the actual amounts brought to account during the year were respectively Rupees 10,000 and Rupees 8,500, while in the Ganjam and Kistna Districts, though no transfer was proposed in the year 1863-64, the District Road Fund received to its credit Rupees 1,000 and Rupees 14,000 respectively from the Pound Fund. Again, in Vizagapatam Rupees 800, the sum proposed, was not transferred, which the Collector states was owing to an oversight on the part of his Treasury Deputy. It is observed that the Collectors of Bellary and Kurnool have failed to propose any transfer out of the large balance remaining in favour of the Pound Fund on the 30th April 1865, without assigning any reason for the omission. The Board have, however, supplied the omission by inserting respectively Rupees 8,000 and 3,000 to be transferred out of the balance of Rupees 10,275 and 4,786 shown for those Districts. The following abstract exhibits the transactions of this Fund:—

Districts.	Balance: Balance of last year brought forward.	Balance: Unadjusted items of last year.	Balance: Total.	Collections.	Total including the balance.	Charges: Establishment and Pounds, &c.	Charges: Amount transferred to the District Road Fund.	Charges: Total.	Balance.	Amount proposed to be transferred in 1865-66 out of the balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	938	132	1,070	3,428	4,498	1,381	1,000	2,381	2,117	2,000
2. Vizagapatam	768	32	800	5,567	6,367	1,933	...	1,933	4,434	3,400
3. Godavery...	8,664	...	8,664	11,306	19,970	2,142	8,664	10,806	9,164	9,164
4. Kistna ...	9,354	389	9,743	20,198	29,941	3,233	14,000	17,233	12,708	10,000
5. Nellore ...	10,054	...	10,054	12,662	22,716	3,480	10,000	13,480	9,236	6,000
6. Cuddapah ...	5,132	298	5,730	5,161	10,891	1,038	4,500	5,538	5,353	4,500
7. Bellary ...	8,113	...	8,113	10,009	18,122	724	7,123	7,847	10,275	8,000
8. Kurnool ...	3,415	...	3,415	9,940	13,355	69	8,500	8,569	4,786	3,000
9. Madras ...	1,476	...	1,476	4,146	5,622	2,085	1,000	3,085	2,537	2,000
10. North Arcot	2,004	...	2,004	5,472	7,476	4,738	1,500	6,238	1,238	1,200
11. South Arcot	2,377	...	2,377	8,497	10,874	5,814	2,377	8,191	2,683	2,500
12. Tanjore ...	6,455	...	6,455	12,689	19,144	3,621	6,455	10,076	9,068	9,068
13. Trichinopoly	4,667	...	4,667	4,269	8,936	1,388	3,167	4,555	4,381	3,000
14. Madura ...	9,652	...	9,652	11,978	21,630	664	8,652	9,316	12,314	11,000
15. Tinnevelly..	7,399	240	7,639	10,320	17,959	7,289	2,000	9,289	8,670	2,000
16. Coimbatore	7,981	67	8,048	6,268	14,316	1,740	4,000	5,740	8,576	4,000
17. Salem	8,945	8	8,953	7,210	16,163	3,971	7,946	11,917	5,146	4,146
18. South Canara	243	...	243	396	639	215	...	215	424	300
19. Malabar ...	685	...	685	2,696	3,381	2,285	...	2,285	1,096	...
Total...	98,622	1,166	99,788	1,52,212	2,52,000	46,910	90,884	1,37,794	1,14,206	85,278

Jungle Conservancy Fund.

30. It will be observed from the abstract given below, showing the transactions of this Fund, that the available funds inclusive of the balance at the beginning of the year amounted to Rupees 1,42,424, and the expenditure to Rupees 47,895, leaving a balance at its close of Rupees 94,529:—

Districts.	Balance at the beginning of 1864-65.	Receipts during the year.	Total including the balance.	Charges: Amount spent in planting trees, &c.	Charges: Commission and Establishment.	Charges: Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,926	448	2,374	898	92 ...	898	1,476
2. Vizagapatam	23	48	71	11	16 ...	11	60
3. Godavery	1,295	2,707	4,002	2,194	63 170	2,364	1,638
4. Kistna	9,156	2,442	11,598	1,402	107 689	2,091	9,507
5. Nellore	2,292	1,611	3,903	322	8 ...	322	3,581
6. Cuddapah	6,701	8,122	14,823	6,092	41 ...	6,092	8,731
7. Bellary	4,201	7,692	11,893	2,946	25 145	3,091	8,802
8. Kurnool	1,228	2,216	3,444	1,190	56 ...	1,190	2,254
9. Madras	118	2,584	2,702	664	96 141	805	1,897
10. North Arcot	18,532	11,573	30,105	17,911	67 894	18,805	11,300
11. South Arcot	6,395	3,907	10,302	...	...	...	10,302
12. Tanjore	3,180	1,705	4,885	531	11 311	842	4,043
13. Trichinopoly	611	1,713	2,324	50	196	246	2,078
14. Madura	1,756	9,842	11,598	6,647	57 1,204	7,851	3,747
15. Tinnevelly...	2,136	7,870	10,006	1,683	...	1,683	8,323
16. Coimbatore	1,177	2,196	3,373	464	140	604	2,769
17. Salem	...	...	...	...	14 ...	...	...
18. South Canara... ...	...	...	...	...	...	...	...
19. Malabar	...	15,021	15,021	...	...	...	15,021
Total...	60,727	81,697	1,42,424	43,005	3,890	46,895	95,529
Amount transferred to the District Road Fund in Ganjam...						1,000	1,000
						47,895	94,529

Expenditure.	Rs.
1863-64...	18,169
1864-65...	47,595
	29,726

31. The expenditure from the Jungle Conservancy Fund during the year was much in excess of that preceding it. It will be observed that in all the Districts except South Arcot, Salem, South Canara, and Malabar, in the latter three of which the department is under the control and charge of the Forest Conservancy Department, there was some work done in the way of planting, although it was not proportionate to the funds available. In North Arcot the expenditure on this account was the largest, being Rupees 17,911, or Rupees 8,531 more than in the previous year. It is reported that some 55,000 trees have been planted along nearly 100 miles of road in this District. The Board are glad to observe that Mr. Robinson continues to take a lively interest in the development of a department which he did much to originate, and that although, as he mentions, the difficulties he has to contend with in a District so arid as North Arcot is, are great, still the results already obtained are promising enough to encourage steady and persistent action.

32. The expenditure in Madura and Cuddapah was respectively Rupees 6,647 and Rupees 6,092. In the other Districts it varied from Rupees 2,946 in B. Bary, to Rupees 11 in Vizagapatam, where the income itself is very small. The Collectors have been urged to adopt proper measures to employ the considerable fund available, which in justice to the people must not be allowed to remain idle.

33. In South Arcot Rupees 1,274 were paid to the Public Works Department, and Rupees 74 to the Taluk Revenue authorities, for the formation of plantations, nurseries, &c., and these partial improvements were in progress, though nothing appears to have been spent. Mr. Reade ascribes the non-expenditure in the District during the year to the lateness in the receipt of the supply of seeds from the Board, and to the very great difficulty and delay there has been in selecting suitable sites, and above all to the want of leisure on the part of every Officer of the District; and he expresses his opinion that some special agency must be employed in order to obtain satisfactory results.

34. The Board are prepared to consider any reasonable proposals for the useful employment of the available funds, but the results obtained by Mr. Whiteside in South Arcot, which have been already brought to the notice of Government in Board's Proceedings, dated 13th March 1866, No. 1,726, suffice to prove that in this as in all other attempts at effecting improvements, "When there's a will, there's a way."

35. In Ganjam, besides Rupees 898 spent on the formation of large nurseries and topes, &c., near the salt pans, a sum of Rupees 1,000 was transferred to the District Road Fund, as the sources of its revenue in that District are very small. The Board are glad to observe that the Collectors of Ganjam, Nellore, Cuddapah, Kurnool, North Arcot, Madura, and Trichinopoly, (Mr. Banbury,) appear to be fully alive to the importance of this work. The exertions of Kistna Row, the Tahsildar of Koilkoontla Taluk in the Kurnool District, in promoting the effort, are deserving of much commendation.

Public Bungalow Fund.

36. For the first time the transactions of this Fund appear in this Report, it having been ordered by the Supreme Government to be included under Local Funds. The Board are not in possession of information necessary to enable them to give a full report upon the condition of the several Bungalows in each District, as many of the Collectors failed to submit a Statement in the form prescribed, showing the condition of each Bungalow, though they were distinctly instructed to do so. The report on this Fund for the current year will be as complete as the Board can make it. The following abstract, prepared from the materials available, shows the receipts and charges of the Fund during the year. The fees realized in the year amounted to Rupees 10,929, which sum was raised to Rupees 29,699 by the addition of Rupees 18,770, being the grant-in-aid from Imperial Funds. The expenditure amounted to Rupees 16,876 on account of establishment, and Rupees 2,843 on account of contingencies, leaving a balance at the end of the year of Rupees 9,980. The amount of fees entered for North Arcot and Coimbatore includes respectively Rupees 217, being the sale proceeds of unserviceable furniture, and Rupees 480 being the rent of certain Bungalows leased as Hotels; a sum of Rupees 280 was paid for the rent of the Bungalow at Chicacole in Ganjam. In Vizagapatam and Coimbatore Rupees 500 and Rupees 777-8-0 were respectively disbursed in purchasing furniture. These charges have been included under the contingencies shown for these Districts in the abstract. In South Arcot Rupees 76 was spent from the District Road Fund, and in North Arcot Rupees 70, and in Tanjore Rupees 78-12-5 from Imperial Funds, for the repair of certain Bungalows in those Districts. The Board believe that in most Districts repairs have been executed to some trifling extent by the Public Works Department from the funds at their disposal for the repairs of Civil Buildings, but the Collectors have given no information on the subject beyond what is stated above. There can be little doubt that the Bungalows must soon fall into utter ruin if not kept in repair from Imperial Funds, as there is no prospect of the fees ever doing more than pay the establishment, and maintain the supply of furniture, for which purposes they do not nearly suffice at present:—

Districts.	Receipts.			Charges.			Balance.
	Fees.	Grant in-aid.	Total.	Establishment	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	362	1,177	1,539	686	362	1,048	491
2. Vizagapatam	299	870	1,169	632	507	1,139	30
3. Godavery	461	515	976	762	23	785	191
4. Kistna	1,087	1,000	2,087	1,556	230	1,786	301
5. Nellore	717	1,400	2,117	1,862	1	1,863	254
6. Cuddapah	557	770	1,327	676	29	705	622
7. Bellary	911	1,609	2,520	1,178	55	1,233	1,287
8. Kurnool	228	150	378	263	...	263	115
9. Madras	215	707	1,042	678	7	685	357
10. North Arcot	281	630	911	426	...	426	485
11. South Arcot	319	1,350	1,669	1,071	...	1,071	628
12. Tanjore	885	300	1,185	665	18	683	502
13. Trichinopoly	482	296	778	602	35	637	141
14. Madura	416	262	678	274	104	378	300
15. Tinnevelly	872	238	1,110	759	153	912	198
16. Coimbatore...	596	2,547	3,143	1,333	825	2,158	985
17. Salem...	615	1,917	2,532	1,091	112	1,203	1,329
18. South Canara	397	892	1,289	821	...	821	468
19. Malabar	1,169	2,050	3,219	1,541	382	1,923	1,296
Total...	10,929	18,770	29,699	16,876	2,843	19,719	9,980

Endowment Fund.

37. The Board in their Report on Lungerkhanas for 1863-64, suggested to Government that an annual report from all Collectors should be called for upon the Choultries as well as Lungerkhanas of their Districts; that their transactions should appear under the head Endowment Fund to be newly opened as a subsidiary heading under Local Fund; and that the administration of this branch of the Fund should be noticed in the Local Fund Report. These suggestions were approved by Government in their Order, dated 14th June 1865, No. 1,308, and the necessary instructions were issued to Collectors to open a new head in the accounts of Local Funds styled Endowment Fund, and to carry to the credit of this head all surplus Chuttrum funds remaining in deposit on the 30th April 1865. The Collectors of the marginal Districts only have, in their present Reports, noticed the transactions under this head. It is therefore not possible, with the

Madras.
Tanjore.
Trichinopoly.
Tinnevelly.
Salem.

information received, to give a full and satisfactory report upon this Fund for 1864-65. It is, however, hoped that the Report for 1865-66 will be more complete. The Board will review the transactions of those Chuttrums only which have been reported on by the Collectors.

Madras.

38. The only Choultry in this District is Vencatarunga Pillay's, at Sriperumatoor. This is maintained by the income derived from the maniems and bazars attached to it. The balance which remained on the 30th April 1864 in favor of this Choultry, was Rupees 57-1-4. The receipts of the year amounted to Rupees 64-6-3, and the charges to Rupees 72-8-0, leaving a balance of Rupees 44-15-7 at the end of the year.

Tanjore.

39. There are twenty-eight Chuttrums in this District under Government management, seventeen being those of the late Rajah, three founded by private individuals, and eight by Government. There is also a Conjy House kept at Tanjore, which is maintained by grants made from the funds of the Chuttrums, in which there happens to be an available surplus. The financial transactions of these Chuttrums are given below:—

	Rajah's Chuttrums.			Circar Chuttrums.			Other private Chuttrums.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance on the 30th April 1864 ...	16,292	11	6	212	0	10	8,732	7	1	25,237	2	11
Receipts during 1864-65	1,42,127	6	6	1,011	6	2	4,373	4	3	1,47,512	0	11
Total...	1,58,420	1	6	1,223	7	0	13,125	11	4	1,72,750	5	10
Charges do.	1,43,464	0	6	737	6	8	3,239	13	9	1,47,461	4	11
Balance on the 30th April 1865 ...	14,956	1	0	486	0	4	9,885	13	7	25,287	14	11

40. Of the total receipts of Rupees 1,47,512-0-11, Rupees 1,35,332-12-8 is the revenue from landed endowments, and Rupees 12,179-4-3 is the ready-money allowance received from the Government Treasury. Of the total charges, Rupees 91,082-10-3 were spent in distributing food to travellers and to the poor, Rupees 24,955-8-6 for the establishment of the several Chuttrums, and the remainder in repairing the Chuttrum Buildings, &c.

Trichinopoly.

41. There are thirteen Chuttrums in this District under Government management. The surplus collection in deposit, on the 30th April 1865, was Rupees 7,141-11-3, and this was carried to the credit of the Endowment Fund. Rupees 1,413 were realized from the endowment of these institutions during the past year, and Rupees 688 were disbursed for servants' wages and contingent expenses.

Timevelly.

42. The Collector has not stated the number of Chuttrums in his District, but notices the financial transactions as given below:—

	Private Chuttrums.			Public Chuttrums.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance on the 30th April 1864	13,302	11	2	11,016	4	0	24,318	15	2
Receipts during the year	3,205	10	10	863	8	8	4,069	3	6
Total...	16,508	6	0	11,909	12	8	28,418	2	8
Charges do	3,441	14	10	335	0	0	3,776	14	10
Balance on the 30th April 1865	13,066	7	2	11,574	12	8	24,641	3	10

Salem.

43. In the Collector's Report it is simply stated that the Chuttrums and Choultries for the accommodation of native travellers are duly maintained by endowments in lands under the management of the proprietors of the Chuttrums. The only Choultry maintained by Government grant, and placed under the management of the Collector, is the Topur Choultry. The annual grant for the establishment of this Choultry is Rupees 198.

44. As regards Lungerkhanas there were eight in 1864-65 in the six Districts noted in the margin, while in the year preceding it, there were ten. The two institutions omitted in the present report are those in Tanjore, one of which was abolished on the understanding that the endowment of thirty Rupees a month is to be paid from 1863-64 to the Friend-in-Need Society at Negapatam, while the other is a Public Dispensary, which was hitherto called a Lungerkhana.

Nellore.	Bellary.
North Arcot.	Kurnool.
South Arcot.	Coimbatore.

45. The income in Coimbatore shows a small decrease of Rupees 44-15-2, while in South Arcot there was an increase of Rupees 506-5-9. The Trippapoloor Choultry in this latter District was, till the end of 1863-64, maintained entirely by a deduction of Rupees 678-9-0 from the Jummabhundy Beriz; but the Board having recommended that this deduction should be discontinued, and that a money payment of the same amount should be made from the Public Funds, the proposed arrangement was sanctioned by Government in their Order, dated 11th August 1864, No. 1,447. It is observed that the receipts, shown in the Collector's Statement for this Choultry for the past year, are made up partly of the deduction, and partly of the ready-money allowance, amounting respectively to Rupees 344-14-9 and Rupees 565-7-6.

46. The number of persons relieved and the cost and rate per head in each Lungerkhana during the year under review, compared with the similar results of 1863-64, are shown in the following abstract:—

Districts.	1863-64.			1864-65.			Comparison between the cost.	
	Number relieved.	Cost.	Rate per head.	Number relieved.	Cost.	Rate per head.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
		Rs. A. P.	A. P.		Rs. A. P.	A. P.	Rs. A. P.	Rs. A. P.
Coimbatore	13,391	1,323 5 6	1 7	7,978	914 15 1	1 10	... ...	408 6 5
Nellore	45,945	2,833 14 8	1 1	46,755	2,833 2 3	0 11	... ...	0 12 5
Kurnool	10,980	360 0 0	0 6	10,909	358 10 0	0 6	.. ..	1 6 0
N. Arcot. { Vellore...	81,301	3,968 0 3	0 6	...	3,976 1 2	...	8 0 11	... ...
N. Arcot. { Arcot ...	19,470	1,027 1 0	0 10	...	1,035 11 3	...	8 10 3	... ...
N. Arcot. { Sholingur	...	1,277 13 7	...	...	1,261 4 11	...	... ...	16 8 8
South Arcot	...	745 7 8	...	...	526 5 8	...	.. ..	219 2 0
Bellary, Gooty ...	13,080	1,789 14 9	1 5	8,422	1,524 15 10	1 4	.. ..	264 14 11
Total...	1,84,170	13,325 9 5	...	...	12,431 2 2	...	16 11 2	911 2 5
							Net...	894 7 3

47. *The Collector of North Arcot* failed to give the number of persons relieved in the Vellore and Arcot Lungerkhanas of his District. It will be seen that the number of persons relieved during the year in Coimbatore and Bellary is very much below that for the year 1863-64.

48. The following abstract shows the financial transactions of the several Lungerkhanas:—

Districts.	Balance at the end of last year brought forward	Amount of sanction and receipts from all sources in the current year.	Total available for expenditure in the current year.	Charges.			Balance.
				Cost of feeding.	Establishment and Saderwaid, including medicines.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore	1,228 7 7	1,126 9 1	2,355 0 8	727 9 4	187 5 9	914 15 1	1,440 1 7
Nellore	684 12 9	2,940 0 0	3,624 12 9	2,630 13 3	262 5 6	2,893 2 3	731 10 6
Kurnool	10 13 6	360 0 0	370 13 6	358 10 0	....	358 10 0	12 3 6
N. Arcot { Vellore...	633 14 4	4,170 0 0	4,803 14 4	3,850 1 2	126 0 0	3,976 1 2	813 13 2
N. Arcot { Arcot.. ...	569 12 6	1,200 0 0	1,769 12 6	927 11 3	108 0 0	1,035 11 3	674 1 3
N. Arcot { Sholingur.	10 15 4	1,280 9 5	1,300 8 9	706 4 11	333 0 0	1,261 4 11	39 3 10
South Arcot	332 11 7	910 6 5	1,263 1 16	351 4 4	175 1 8	526 5 8	776 12 8
Bellary, Ghooty ..	.. .. ..	1,645 0 0	1,645 0 0	710 7 6	811 8 4	1,521 15 10	120 0 2
Total...	3,430 7 7	13,633 8 9	17,119 0 4	10,262 13 9	2,166 4 5	12,431 2 2	4,687 14 2

Irrigation Cess in Trichinopoly.

49. The demand of the year under this head amounted to Rupees 8,166. Of this, 603 Rupees only were collected, besides Rupees 4,018 on account of the arrears of Rupees 5,882 outstanding at the beginning of the year, leaving Rupees 9,697 at its end to be collected. Of this sum, Rupees 5,013 have been since collected. The Collector stated that the requisite steps had been taken for the early realization of the balance.

	Rs. A. P.
Balance on the 30th April 1864	3,305 13 2
Receipts during 1864-65	4,712 14 2
Total ..	8,018 11 4
Charges:—	
Establishment, construction of Corumboos... .. .. 5,576 10 8	
Cost of Mamatoes purchased. 741 13 8	
	6,318 7 4
Balance on the 30th April 1865...	1,700 4 0

Town Fund in Madura.

	Rs. A. P.
Balance on the 30th April 1864...	12,106 15 8
Receipts during the year	10,174 8 4
Total...	22,641 8 0
Charges:—	
Establishment 4,540 5 7	
Extra charges 91 0 2	
	4,631 5 9
Balance on the 30th April 1865...	18,010 2 3

50. The amount available for expenditure during the year was Rupees 8,019. A sum of Rupees 6,318 was disbursed in paying the wages of the establishment, construction of Maddams, &c., leaving Rupees 1,700 in favor of the Fund on the 30th April 1865.

51. The transactions of this Fund are given in the margin, from which it will be seen that the receipts amounted to Rupees 10,174, and the total expenditure to Rupees 4,631. The balance shown at the end of the year consisted of an unadjusted item amounting to Rupees 5,000, being the amount advanced for enlarging and altering the Market No. 1, which was in a ruinous state, Rupees 5,500 in Government Paper, and the remainder in the Huzur Treasury.

52. The Board much regret the unusual delay that has occurred in submitting this report. The Accounts received from some of the Districts were incorrect, and references to Collectors became necessary; and it must also be added that with a large addition of work the Account Department has had to contend with many difficulties. An increase to the establishment has lately been applied for. Arrangements will, however, be made to prevent such delay in future.

(A true Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
with a file of Collectors' report.

" All Collectors.
" the Accountant General.
" the Controller of Public Works Accounts.

Exd. J. Wright.

Enclosure

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* 1864-65.

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 former years.	Gross Rent.	Rent and sale of Trees.
1	2	3	4	5	6	7	8	9
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
1. Ganjam	3,290	...	3,290	722	...	1,000	...	...
2. Vizagapatam	2,083	...	2,083	89	...	...	...	...
3. Godavery	33,368	...	33,368	1,806	6,886	8,064	8,407	...
4. Kistna...	3,265	3,747	7,012	4,755	403	14,000	112	...
5. Nellore	12,761	...	12,761	1,668	10,763	10,000	...	...
6. Cuddapah	1,906	...	1,906	...	...	1,500	...	...
7. Bellary	2,209	...	2,209	7,093	296	7,125	...	...
8. Kurnool	3,468	...	3,468	23	...	8,500	...	...
9. Madras	8,931	...	8,931	43	1,793	1,000	...	...
10. North Arcot	30,652	..	30,652	...	31,575	1,300	...	...
11. South Arcot	20,482	...	20,482	1,263	58,791	2,377	28	...
12. Tanjore	29,390	...	29,390	5,925	...	6,455	...	...
13. Trichinopoly	2,029	...	2,029	...	5,973	3,167	1,159	79
14. Madura	13,015	1,355	14,370	8,353	...	8,653	86	...
15. Tinnevelly	14,325	...	14,325	...	...	2,000	...	...
16. Coimbatore	3,937	...	3,937	20,385	105	4,000	...	...
17. Salem	10,657	179	10,836	1,358	20,398	7,946	8	127
18. South Canara	12,828	60	12,888	10,665	...	...	...	...
19. Malabar	37,631	225	37,856	70,390	...	...	119	...
Total...	2,45,985	5,566	2,51,501	1,34,488	1,39,926	90,884	9,919	206

DISTRICTS.	Receipts during the year.								Total including the balance.	Deduct Expenditure.	Balance.
	Rent and sale of manure.	Fish rent.	Avenue clippings.	Sale of trees.	Sale of materials already charged in the accounts as well as recoveries of expenditure.	Difference by the revised allotment to the Public Works Superintendence.	Sundry Items, as particularized on the back of the Statement.	Total.			
	10	11	12	13	14	15	16	17	18	19	20
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
1. Ganjam	...	630	6	...	3	...	1,009	3,370	6,660	5,747	913
2. Vizagapatam	...	...	13	...	...	109	...	211	2,294	1,232	1,062
3. Godavery	...	...	144	...	...	...	25,901	51,802	85,170	27,849	57,321
4. Kistna...	...	3,425	2,374	...	161	...	5,562	30,792	37,804	16,122	21,682
5. Nellore	...	82	...	...	1,116	...	...	23,575	36,339	28,700	7,639
6. Cuddapah	...	...	...	444	...	...	1,033	5,977	7,883	2,564	5,319
7. Bellary	536	148	17	...	26	...	433	15,672	17,881	9,161	8,720
8. Kurnool	11	...	...	...	...	...	257	8,801	12,269	9,314	2,955
9. Madras	129	407	...	...	...	4,613	1,719	9,704	18,638	8,006	10,632
10. North Arcot	...	...	...	...	6	...	2,459	38,540	69,192	38,857	30,335
11. South Arcot	55	107	2	269	...	2,271	776	65,942	86,424	72,362	14,062
12. Tanjore	...	16,783	5,335	...	46	5,105	635	40,344	69,73	26,249	43,485
13. Trichinopoly	...	711	2	45	107	...	44	11,287	13,316	2,855	10,461
14. Madura	...	3,001	...	...	641	1,776	4,166	26,669	41,039	17,618	23,421
15. Tinnevelly	611	12,775	3,840	1,146	112	...	5,889	26,373	40,698	16,618	24,080
16. Coimbatore	131	728	798	...	328	2,323	712	29,505	33,442	23,489	9,953
17. Salem	321	2,176	290	334	9	...	10,939	43,849	54,685	37,071	17,614
18. South Canara	...	...	802	...	15	2,066	139	13,687	26,575	19,153	7,422
19. Malabar	...	...	1,970	...	543	11,756	13,267	98,075	1,35,633	82,643	52,990
	1,797	40,973	15,653	2,238	3,108	30,019	74,940	5,14,175	7,95,670	4,45,610	3,50,066

Districts.	Particulars of Sundry Items in Column 16 of the Statement.	Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.
Ganjam	Transferred from Jungle Conservancy Fund ...	1,000	0	0			
	Sundry Items...	8	1	0			
					1,008	1	0
Godavery ...	Tolls levied on boats	25,643	11	11			
	Local contributions towards forming a boat harbour	255	8	0			
	Premium on coins	1	4	0			
					25,900	7	11
Kistnah	Fees collected on boat licensed	...	...	...	5,562	5	8
Cuddapah ...	Contribution in aid of Public Works	...	...	...	1,052	9	4
Bellary	Sale proceeds of fort stones	290	8	0			
	Contribution for extripating prickly-pear	97	0	0			
	Sale proceeds of Government Chuttrum at Ramandrug	45	0	0			
					432	8	0
Kurnool	Sale of old village fort stones	...	...	...	257	5	5
Madras	Interest from Pagoda Fund...	601	7	0			
	Local contributions	1,110	0	0			
	Miscellaneous...	7	10	4			
					1,719	1	4
North Arcot ...	Sale proceeds of unserviceable cannons	147	0	0			
	Transferred from Income Tax Fund	2,311	4	7			
					2,458	4	7
South Arcot ...	Unexpended portion of Chuttrum Fund	...	...	...	776	5	5
Tanjore	Private subscription in aid of works	...	...	...	635	0	0
Trichinopoly ...	Sale proceeds of leaves...	24	14	4			
	Sale proceeds of debris of Nabob's palace in the fort of Trichinopoly	2	3	8			
	Cart tax...	17	5	6			
					44	7	6
Madura	Subscription for Kodaikanal lake...	2,000	0	0			
	Do. to Varahavathy Bridge	74	4	0			
	Do. for Gravelling Teroomungalum Bridge						
	Town streets	107	8	0			
	Fees collected in Bandy Petrahs	1,984	9	3			
					4,166	5	2
Tinnevelly ...	Rent of bazaars	343	5	0			
	Fees collected on cart stands	209	5	3			
	Sale proceeds of lands attached to Mungammalpettah	1,074	5	9			
	Sale proceeds of stones, &c., of the demolished fort wall at Palamcottah	4,262	7	2			
					5,889	7	2
Coimbatore ...	Sale proceeds of materials of old Chuttrums ...	244	7	0			
	Do. of Government stores	439	8	0			
	Rent of topes	10	0	0			
	Cart tax	18	4	3			
					712	3	3
Salem	Sale proceeds of fort stones	22	15	0			
	Do. of palmira trees	919	14	0			
	Rent of palmira trees	7,539	10	11			
	Contribution for repairing walls in Trichengode Taluk	1,410	0	0			
	Contribution for roads...	143	6	0			
	Do. for inland roads	44	1	9			
	Do. on account of Sanitary Associations.	857	13	3			
	Fines collected	1	7	1			
					10,939	4	0
South Canara...	Sale proceeds of unserviceable boats	...	...	...	139	7	0
Malabar	Ten per cent. on the receipts from escheat sales.	11,887	3	10			
	Private contribution towards repairing certain roads and bridges	96	7	4			
	Sale proceeds of an old Jungadam, or boat... ...	54	15	6			
	Rent of Bandy-stand at Tellicherry	66	8	0			
	Fee on Ponany groynes	1,161	13	10			
					13,267	0	6
	Total... ...	...	...	...	74,940	3	2

ENCLOSURE No. 2.

STATEMENT *showing the particulars of expenditure from the District Road Fund in the Districts under the Madras Presidency, for the year* 1864-65.

Districts.	Nature of the works performed.				Amount.			Total.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Ganjam.	*Construction of Roads and Bridges.*									
	Construction of the Jagernathpore road...	5,245	5	8						
	Wooden Bridge over the Berhampore Gedda...	369	10	4						
					5,615	0	0			
	Repairs of Roads and Bridges.									
	Repairs of the Ferry Boat at Madapuram in Chicacole Range				132	0	0			
								5,747	0	0
Vizagapatam.	*Repairs of Roads and Bridges.*									
	Repairing the road from Golconda to Gudem *via* Makarum and Rampolu...				182	0	0			
	Do. do. from Kondasunta to Gudem *via* Lummasinghi and Anterrala...				257	4	0			
	Do. do. from Lummasinghi to Gudem *via* Lofugedda...				226	4	0			
	Do. do. from Krishnadevepett to Koyoor				66	3	0			
	Gravelling and metalling the road from Waltair to Vizagapatam				500	0	0			
								1,232	0	0
Godavery.	*Charges of Collections of Ferry Rents and Tolls.*									
	Repairing Ferry boat at Kotipully...	20	0	0	...	...	...			
	Do. do. at Khandavally...	190	4	1	...	...	...			
	Total...				210	4	1			
	Proportion debited on account of the Public Works Establishment.									
	On account of 1863-64	2,635	0	0	...	...	...			
	On account of 1864-65	4,560	0	0	...	...	...			
	Total..				7,195	0	0			
	Sundry Items.									
	Paid to the Secretary to the Municipal Association at Cocanada and Jagannaikapuram, being grant-in-aid to local contributions	854	0	4	...	...	...			
	Do. to the do. do. at Rajahmundry	1,372	0	0	1,372	0	0			
	Paid to Lieutenant H. Smaller, Assistant Engineer in charge No. 4 Range, being grant-in-aid to local contributions for forming boat harbour in the big tank of Ellore ...	511	0	0	...	...	...			
	Total...				2,737	0	4			

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
Godavery.—(*Continued.*)	*Construction of Roads and Bridges.*			
	Road from Pennagudum to Jagannadaghiri...	2,929 9 5		
	Constructing four self-acting Tunnels over the road along the north bank of Coconada...	1,691 5 1		
	Constructing a road along the eastern bank of the Canal from Cocanada to Samulcottah	152 5 9		
	Do. an iron-girder Bridge over Yeluru river, Cocanada...	2,693 2 9		
	Completing road from Guntay to Kottapetta	366 6 7		
	Road from Tanuku *via* to Prattipadu on the Ellore Canal.....	1,910 13 4		
	Do. from Narsapur to Veravasarum...	33 1 5		
	Do. from Yanam to Coringa... ...	1,308 4 10		
	Constructing road from Ambagipetta to Amalapur, being the unfinished portion of the Gunnarvaram and Ambagipetta road...	2,896 9 7	13,981 10 9	
	Repairs of Roads and Bridges.			
	Maintenance allowance of Gunnavaram and Ambagipetta road... ...	302 4 0		
	Do. do. of Guntay and Kottapetta road...	255 3 4		
	Repairing Kottapetta road...	738 15 5		
	Do. main gravel road at Cocanada.	550 0 0		
	Do. the road from Yerravarum to Gaddangi...	179 9 4		
	Building Tunnels to the above road.	823 0 4		
	Repairing the road from Samulcottah to Rajanagarum	800 0 5		
	Repairing roads at Rajahmundry ...	67 14 9		
	For making sundry repairs to the Civil Dispensary at do.....	2 10 0	3,724 9 7	27,848 8 9
Kistna.	*Charges of Collections of Ferry Rents and Tolls.*			
	Salary of Ferry Establishment... ...	... ...	767 3 4	
	Proportion debited on account of Public Works Establishment.			
	On account of 1863-64.	1,882 0 0		
	On account of 1864-65	1,814 0 0	3,696 0 0	
	Sundry Items.			
	Amount of Cash balance written off to Profit and Loss...	4 1 3		

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
Kistna.—(*Continued.*)	*Sundry Items.*—(Continued.)			
	Amount transferred from the District Road Fund to one per Cent. Income Tax Fund in May 1863, the same being overdrawn from the latter head in excess of the grant by the officer of Engineer Department in the year 1862-63	1,000 0 0	1,004 1 3	
	Construction of Roads and Bridges.			
	Road from Tenali side channel Bridge to Jagarlamandy	399 6 10		
	Do. along the south bank of Captain Ryves' channel.....	1,516 4 9		
	Constructing retaining wall to Munjalur bridge	579 3 2		
	Road from Dachipalli to Tennaru Cotta	164 2 0		
	Excavating the drainage channel in the town of Masulipatam...	1,830 4 8		
	Works below 100 Rupees...	28 8 0	4,511 13 5	
	Repairs of Roads and Bridges.			
	Gravelling portion of Guntur and Nizampatam road from Vellatur to Ponnur	674 14 1		
	Repairs to road from Chebrole to Ponnur	899 11 10		
	Do. to do. from Guntur to Chebrole.	900 0 0		
	Do. to do. from Pannur to Chundole	286 3 6		
	Do. to road from Ponnur to Bapatla...	561 8 0		
	Do. to do. from Kankipad to Gudivada...	797 13 6		
	Do. to do. from Gudivada to Pamarru.....	399 14 0		
	Do. to the Cantonment road	300 0 0		
	Do. to Munjalur bridge and raising road way...	249 3 1		
	Do. to Samuntaroyani tank	662 1 9		
	Works below 100 Rupees...	259 11 11	5,991 1 8	
	Establishment.			
	Salary of Petta Canal establishment	... ...	152 0 0	16,122 3 8
Nellore.	*Charges of collection of Ferry Rents and Tolls.*			
	Constructing a toll house at the Pennar Anicut at Nellore	... ...	477 2 8	

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

Districts.	Nature of the works performed.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Nellore.—(Continued.)	*Proportion debited on account of Public Works Establishment.*			
	On account of 1863-64	2,850 0 0		
	On account of 1864-65	2,665 0 0	5,515 0 0	
	Sundry Items.			
	Grants by Government in aid of the Nellore Town Improvement and Town Conservancy Funds	1,249 9 10		
	Purchase of stores and tools for works done by the Department of Public Works Officers	11 4 0	1,260 13 10	
	Construction of Roads and Bridges.			
	Road from Kanigiri, Kondukur, and Nellapollem road to the beach ...	8,254 0 0		
	Constructing five tunnels on the road from Alluru and Iskapalli road to the beach, and completing one mile of the same road	3,334 8 11		
	Clearing the jungles for a distance of four miles of the Kaligiri, Zaladanki, and Kavali road...	32 13 1		
	Levelling six miles and three furlongs of the road from Dorenal road to Udayagiri...	1,126 6 11		
	Excavating 4½ miles of side drains of Sangum and Kaligiri road ...	1,098 15 1		
	Road from Nellore, Gangapatnam, and Majipadu road to the beach...	477 6 0		
	Completing six miles of road from Nellore to Narukuru, and building ten masonry works on the same... ...	1,572 5 5		
	Road from Narrayanareddypetta to Narukuru...	108 12 9		
	Clearing ten miles of jungles to a width of six yards on the road from Someswaram to Nellore	258 5 4	16,263 12 0	
	Repairs of Roads and Bridges.			
	Improving the communication between Baboo Row's Choultry and Jonnawada Ferry...	49 0 0		
	Repairing the road between Alluru and Kavuragunta...	427 7 10		
	Repairing the road from Alluru to Rajupallem	1,485 10 1		
	Do. do. from Nellore to Gangapatnam...	598 15 0		
	Do. the Guduru and Dugarazapatnam road...	333 7 7		
	Do. the Nabobpett road...	688 9 1		
	Do. the Guduru and Dugarazapatnam road the expenditure of which was incurred in the year 1863-64, but not shown in that year's accounts	1,600 0 0	5,183 1 7	28,699 14 1

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

Districts.	Nature of the works performed.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Cuddapah.	*Sundry Items.*			
	Amount transferred to Public Works Department, being the amount of private contribution in aid of special works	972 9 4		
	Advanced to the Sub-Collector in 1863-64, but refunded in the same year, and was not charged in the accounts of that year, though the refund was taken into account ...	206 0 0	1,178 9 4	
	Proportion debited on account of Public Works Establishment.			
	On account of 1863-64	458 0 0		
	Do. of 1864-65	201 0 0	659 0 0	
	Repairs of Roads and Bridges.			
	Road from Cuddapah to Vempalli..	14 6 0		
	Do. from do. to Cantonment... ...	570 12 8		
	Do. from do. to Bugga river... ...	89 4 0		
	Do. from Wontimitta to Sidhout...	51 6 6		
	Pulivendala road...	1 2 6	726 15 8	2,564 9 0
Bellary.	*Proportion debited on account of Public Works Establishment.*			
	On account of 1863-64	945 0 0		
	Do. of 1864-65	777 0 0	1,722 0 0	
	Sundry Items.			
	Constructing a bandy stand	2,107 0 0		
	Charges incurred by the Municipal Commissioners for the Civil Pettas of Bellary...	1,285 8 11		
	Do. do. at Anantapur...	65 7 0	3,457 15 11	
	Repairs of Roads and Bridges.			
	Road from Bellary to Seroogoopah...	2,009 4 4		
	Hospet ghaut road	20 4 0		
	Nagolapur do.	45 9 0		
	Road from Hospet to Hurpenhully...	1,205 15 3		
	Do. from Durmaveram to Damajapally	200 1 10		
	Do. from do. to Bukkapatnam ...	199 14 2		
	Do. from Pengaudu to do.	300 0 0	3,981 0 7	9,161 0 6
Kurnool.	*Proportion debited on account of Public Works Establishment.*			
	On account of 1863-64	764 0 0		
	Do. of 1864-65	780 0 0	1,544 0 0	

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

Districts.	Nature of the works performed.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Madras. Kurnool.—(Continued.)	*Construction of Roads and Bridges.*			
	Road from Cumbum to Markapoor...	1,000 0 0		
	Do. from Nandikotkoor to Bairlooty	5,471 12 4		
	Do. from Gadidunnugu to Nandikotkoor	1,299 2 4		
			7,770 14 8	
				9,314 14 8
	Charges of Collections of Ferry Rents and Tolls.			
	Repairing a ferry boat at Ooggiemmadugu	... ...	75 0 0	
	Proportion debited on account of Public Works Establishment.			
	On account of 1864-65	... ...	896 0 0	
	Sundry Items.			
	For lighting the Marmalong bridge...	202 2 6		
	Do. removing prickly-pear in Conjeevaram Taluk	62 8 0		
	Do. clearing Home's Garden	50 0 0		
	Do. sanitary improvement in the Town of Conjeevaram	250 0 0		
	Materials purchased for the proposed road from Chingleput to Suruppen's Choultry on Trunk road No. 1 to be used for other works, the project having since been given up	80 5 2		
			644 15 8	
	Construction of Roads and Bridges.			
	Road from Pillapoliem to Madisonpetta in the Town of Conjeeveram	884 2 6		
	Constructing tunnels and marking out line on the road between Sydapet and Codumbakum	803 15 8		
	Improving a pond in the village of Paukum of Trivellore Taluk... ...	800 0 0		
	Do. do. in the village of Karikalavakum of do.	520 0 0		
	A road connecting the one by the river side with the Southern Trunk road at Vambaukum	391 8 0		
	Certain roads in Sydapet...	194 11 10		
			3,594 6 0	
	Repairs of Roads and Bridges.			
	Road from Wallajabad to Sunkoowar Choultry on Trunk road No. 1 ...	651 4 6		
	Do. from Trivellore to Nagalapurum.	850 0 0		
	Do. from Oottoocottah to Suttivade..	370 0 0		
	Do. from Madras Boundary to Ennore...	200 0 0		
	Do. from Latice girder bridge to Sadras	500 0 0		
	Works below Rupees 100...	110 0 0		
			2,681 4 6	
	Establishment	... ...	114 9 0	
				8,006 3 2

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

Districts.	Nature of the works performed.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
North Arcot.	*Proportion debited on account of Public Works Establishment.*			
	On account of 1863-64	2,349 0 0		
	Do. of 1864-65	3,359 0 0		
			5,708 0 1	
	Sundry Items.			
	Municipal improvement at Ranipet..	150 0 0		
	Do. do. at Vencatagiricotta.	263 15 4		
	Amount disbursed on account of bursting unserviceable cannons ...	222 1 7		
			636 0 11	
	Construction of Roads and Bridges.			
	Road from Pauganur to Cuddapah Frontier...	180 6 3		
	Do. from Palmanair to Venkatagiricotah...	2,995 10 6		
	Do. from Chittoor to Iral...	1,580 8 6		
	Do. from do. to Gudiatum ...	2,500 0 0		
	Do. from do. to Punamari... ...	208 9 4		
	Do. from Arnee to Chetput	1,893 8 10		
	Do. from Kunnamungalum to Polur.	1,999 14 6		
	Do. from Trivattoor to Wandewash.	1,118 2 11		
	Do from Thellar to Conjeveram ...	3,112 10 4		
	Do. from Arapaukum Trunk road No 1 to Old Arcot	2,077 10 0		
	Do. from Trivattoor to do...	2,149 0 11		
	Do. from Sholingur Madugu to Ramakistnaroyapet	985 13 8		
	Do. from Polur to Chetput	265 14 8		
	Do. from Wandewash to do	799 14 9		
	Marking out of the Newpetta to Arconum Railway station	23 5 1		
			21,891 2 3	
	Repairs of Roads and Bridges.			
	Road from Palmanair to Palliconda.	1,983 11 6		
	Do. from Chittoor to Koturlapalli...	524 11 3		
	Do. from do. to Ponney, including branch road to Narasingaroyapet.	744 14 8		
	Do. from Palmanair to Punganur ...	937 15 6		
	Do. from Wallajanuggur to Sholingur...	800 0 0		
	Do. from Banaveram to Peringanjee	300 0 0		
	Do. from Ammur to Ponney	1,030 0 0		
	Do. from Kaveripauk to Banaveram.	315 0 0		
	Do. from Ammur to Nelacontaroypetta...	120 0 0		
	Do. from Ponney to Sholingur... ...	500 0 0		
	Do. from Ranipett to Arcot	203 0 0		
	Do. from Damalcheruvu to Gothungy...	320 0 0		
	Do. from do. to trunk Troad No. 11.	25 0 0		
	Ring road at Palmanair	63 8 0		
	Road from Gudiathum to Buttanapalli...	640 0 0		
	Do. from Santapetta to Trunk road No. 11....	29 15 9		

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
South Arcot.—(*Continued.*)	*Repairs of Roads and Bridges.*—(Continued.)			
	Maintenance of the road from Trivanellore to Anatur...	800 0 0		
	Do. do. from do. to Trikalore	681 0 2		
	Do. do. from Trikalore to Trinomaly...	858 0 1		
	Do. do. from Chellumbrum to Bawangherry...	500 0 0		
	Do. do. from Bawangerry to Killay	499 15 9		
	Do. do. from Chellumbrum to Munnargudy...	999 15 10		
	Do. do. from do. to Nadurajapoorum...	499 15 11		
	Do. do. from Virdachellum to Shatiapet	2,294 3 4		
	Do. do. from Virdachellum to Oolundoorpet	1,948 8 5		
	Do. do. from Rajamundrasolagur to Gulor...	699 15 3		
	Do. do. from Virdachellum to Vallar...	799 14 10		
	Do. do. from Paravulloor to Thettagudy	1,270 13 4		
	Do. do. from Veeranum tank bank to Poottoor	1,199 15 3		
	Closing breaches on the road from Virdachellum to Vellam...	900 12 11		
	Metalling the Pondicherry road ...	939 11 3		
	Closing breaches on the road from Virdachellum to Oolundoorpet ...	409 10 0		
	Maintenance of road from Pattambakum to Chettarasur	150 0 0		
	Do. do. from Varkalpet to Trivandipuram	199 14 3		
	Do. do. from Godilum bridge to Mount Capper	149 6 10		
	Do. do. from Trivandipuram to Trippapolyoor	299 6 1		
	Do. do. from Trippapolyoor to Pamair	150 0 0		
	Do. do. from Trunk road No. 8 to Madurapaukum	399 15 11		
	Do. do. from Pattambakum to 107th mile stone on Trunk road No. 9...	200 0 0		
	Do. do. from Virdachellum to Tengavelly salt pan	199 15 4		
	Do. do. from Tripanambakum to Nundagapet	348 14 0		
	Do. do. from Munnargudy to Kunnamungalum	299 15 11		
	Maintenance of road from Munnargudy to Oomampaliur	399 15 10		
	Do. do. from Vellaur Anicut to Veeranum tank...	200 0 0		

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
South Arcot.—(*Concluded.*)	*Repairs of Roads and Bridges.*—(Concluded.)			
	Repairing the platform bridge over the back water on the Fort Saint David road	349 12 6		
	Maintenance of the road from Trivanelloor to Villapuram	400 0 0		
	Do. do. from Ellavanasur to Asanoor...	350 0 0		
	Do. do. from Arungonum to Pauloor	125 0 0		
	Repairing the platform bridge on the Fort Saint David road...	423 0 9		
	Maintenance of the road from Trunk road No. 9 to Ambapuram	199 15 11		
	Repairing the branch road leading from Fort Saint David over the platform bridge to Munjacooppum	154 15 1		
	Filling breaches in and levelling the branch road from platform bridge to the Gudilum bridge *via* Taluk Cutcherry...	343 13 3		
	Closing breaches on the Varugulpet road...	205 0 0		
	Do. in the Trivandipuram road ...	154 15 8		
	Do. in the Panniar road...	374 13 0		
	Do. in the Gundalum salt pan road.	158 8 0		
	Do. in the Sooruppa Naiken Choultry branch road	151 15 0		
	Do. in the Mandagapet road	226 11 0		
	Metalling the road from Guddilum bridge to Mount Capper	374 11 0		
	Maintenance of the road from Trivandipuram to Aroongonum ...	200 0 0		
	Repairing the road from Cosavanpet to join Nadoorajapooram	299 15 11		
	Repairing Government choultry at Vellam Anicut...	230 0 0		
	Improving and repairing channel at Trinomalay	250 0 0		
	Works below Rupees 100...	1,049 7 9	64,290 3 3	
			1,603 4 7	
	Establishment	... ...		72,362 10 6
Tanjore.	*Charges of Collection of Ferry Rents and Tolls.*			
	Sheds for ferry boats...	... ...	13 13 0	
	Planting Avenues and Trees.			
	Planting posts and fruit trees, and watering and protecting the same.	1,610 4 2		
	Pay of gardeners employed in the Shevagunga garden	33 0 0		
			1,643 4 2	
	Proportion debited on account of Public Works Establishment for 1864-65	... .	1,194 0 0	

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.
Tanjore.—(Continued.)	*Construction of Roads and Bridges.*								
	Constructing a road dam on the road from the north gate of the Tanjore Fort to the Vennar	904	1	4					
	Completing earth work of the road from Terukaragavar to its junction with road No. 5	1,700	0	0					
	Do. of the road from do. to Velungaman	1,700	0	0					
	Forming road from Kandiyoor to Trikatpully	1,500	0	0					
	Do. do. from the Railway viaduct to the second mile stone on road No. 1	320	0	0					
	Do. do. from Vellum to Allacudy.	1,456	12	4					
	Constructing a tunnel and an under tunnel from the Residency bungalow to the Railway station at Tanjore.....	892	5	6					
	Restoration of road No. 23 from Munnargoody to Trivalore... ...	679	10	8					
	Forming a road way on the south face of the Tanjore Fort...	1,793	0	0					
	Making a new entrance at the north gate of the Tanjore Fort	480	0	0					
	Constructing side drains in the bazaar street at Karuthatangudi	100	0	0					
	Do. public wells in the town of Nagapatam...	100	0	0					
	Do. two wells in do. Nedumungalum	108	13	5					
	Do. two do. in do. Munnargudy.	205	1	4					
	Do. four tunnels in do. Nedumungalum	252	6	8					
					12,192	3	3		
	Repairs of Roads and Bridges.								
	Road from Punthotum to Karikal...	1,042	2	2					
	Do. from Velengaman to Papanassa	96	6	6					
	Do. from Mayaveram to Kaveripatam...	138	13	2					
	Do. from Nannilam to Nagore ...	250	6	0					
	Do. from Mudukur to Moothoopetta...	157	14	0					
	Do. from Kuttalum to lower anicut	151	9	0					
	Do. from Pundanellore to Vaideswaran Covil	349	9	3					
	Road from Teroovengad to Tercovagiri...	299	10	4					
	Do. from Naduvassal to Teröovengad	200	0	0					
	Do. from Nagore to Kangalungeri ...	579	14	6					
	Do. from Nachiar Covil to Nannilum.	399	11	0					
	Do. from Nannilum to Kodavassal...	159	2	11					
	Do. from Punthotum to Nachiar Covil...	644	8	11					
	Metalling the Bazaar road at Nagapatam...	873	6	6					

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Tanjore.—(Concluded.)	*Repairs of Roads and Bridges—(Continued.)*									
	Repairing road from Nagapatam to Nagore	203	8	6						
	Do. Town roads at Tranquebar... ...	500	0	0						
	Metalling the road from the Railway viaduct at Tanjore to the first mile stone on road No. 1	358	12	0						
	Repairing road branching from the east gate to the Railway station...	100	0	0						
	Do. do. from the Railway viaduct to the Railway station at Tanjore	350	0	0						
	Do. do. from the Residency gate to the junction of Nagapatam and Munnargoody roads...	350	0	0						
	Do. do. leading from the East to the south gate along the glacis of the Tanjore Fort	150	0	0						
	Do. do. leading from the east gate to the Railway station.. ...	150	0	0						
	Do. do. leading from the South gate to the Railway viaduct.	150	0	0						
	Metalling the main streets of Tanjore.	1,000	0	0						
	Do. the road from the Residency gate to the Vennar...	778	8	0						
	Do. do. from the north gate to Vennar...	120	0	0						
	Repairing a tank in the town of Mannargudi	340	0	0						
	Do. do. in road No. 2 in Vellalaraguram limits, Mayaveram Taluk	100	0	0						
	Do. do. in Pandaravadri Teroomalum in the Nannilam Taluk.	109	4	2						
	Do. do. in Uttamasholapuram in do.	121	11	6						
	Do. do. in Meelamagunthanur in do...	229	7	8						
	Do. do. in Sharkudi in do. ...	248	0	0						
	Do. do. in Kilasanathur Kaduvungudi in do.	200	0	0						
	Works below Rupees 100...	214	2	5						
					11,116	9	0			
	Establishment	...	...	...	90	0	0			
								26,249	13	5
Trichinopoly.	*Planting Avenue Trees.*									
	Maintaining Nursery at Pichandi Covil...	199	15	10						
	Do. do. at Musery ...	60	0	0						
	Do. do. at Ilappoor ...	149	12	0						
					409	11	10			
	Proportion debited on account of Public Works Establishment.									
	On account of 1863-64	399	0	0						
	Do. of 1864-65	300	0	0						
					699	0	0			

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
Trichinopoly.—(*Concluded.*)	*Sundry Items.*			
	Removing prickly-pear	100 0 0		
	Demolishing the wall across the road in the limits of the Nabob's palace	39 9 4	139 9 4	
	Repairing Roads and Bridges.			
	Repairing road from gateway of new lunatic Asylum to Teppacolum road...	178 12 9		
	Do. from Mylachendri to Trunk road.	637 6 9		
	Do. small bazaar street.....	317 15 6		
	Do. little market street in the Fort of Trichinopoly	56 13 8		
	Do. Solluttaree street	78 2 11		
	Do. Great Smith's street...	67 5 10		
	Do. Andur street in the Fort of Trichinopoly...	150 0 10		
	Value of lantern newly put up, and repairing the existing one in the Trichinopoly Bazaar street	70 0 0		
	Repairing the road leading to Ammamantaplur...	50 0 0	1,606 10 3	2,854 15 5
	Charges of Collection of Ferry Rents and Tolls.			
	Cost of Establishment of toll collection of Andiputty Pass...	429 13 1		
	Do. do. of do. of Bandy Pettahs...	687 9 7		
	Pay of a Gumastha allowed to the Sub-Magistrate of Hoossalumputti for keeping the accounts connected with the Pass...	36 3 9		
	Saderward for Andiputty Pass... ...	11 6 10	1,165 1 3	
Madura.	Proportion debited on account of Public Works Establishment for 1864-65...	... ...	960 0 0	
	Sundry Items.			
	Constructing a compound wall to Bandypetta at Cottampully	653 12 0		
	Repairing bandy stables and market at Ushampet...	110 8 6	764 4 6	
	Construction of Roads and Bridges.			
	Water project in the Town of Madura	4,289 11 0		
	Constructing steps to garden in Teroomungalum road	225 0 0		
	Forming a lake at Koda canal... ...	500 0 0	5,014 11 0	

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
Madura.—(*Concluded.*)	*Repairs of Roads and Bridges.*			
	Repairing the No. 15 from 6 to 7 miles, and from 14 to 16	1,312 0 6		
	Do. road from Tovariman to Melaka	630 0 0		
	Do. road No. 18 from Pallapully to Pereakolum	572 11 11		
	Do. road from Uttamapolliem to Chinnamanur	178 2 4		
	Do. road from Pallaputty to Pareakolum	2,094 6 9		
	Blasting rock on Pareakolum ghat...	438 0 0		
	Repairing road to Andeputty Pass...	3,242 1 7		
	Do. road between Meloor to Teroopavanum	182 12 6		
	Gravelling Teroomangalum Town street	182 8 0		
	Do. Madura Town street, about and within the Town	861 4 8		
	Works below 100 Rupees	20 0 0	9,713 15 10	17,618 0 7
	Charges of Collection of Ferry Rents and Tolls.			
	Repairing a boat in the Tambrapurny river	... ...	274 8 9	
	Proportion debited on account of Public Works Establishment.			
	On account of 1863-64	742 0 0		
	Do. of 1864-65	1,150 0 0	1,892 0 0	
Tinnevelly.	*Sundry Items.*			
	Demolishing portions of the Palamcottah fort wall	3,846 8 0		
	Establishment entertained at the cart stands at the Pettah of Tinnevelly	24 8 0		
	For lighting Sooloochana Mudaliar's bridge	322 4 1	4,193 4 1	
	Construction of Roads and Bridges.			
	Constructing a pavement across the Mathugiriur river on road No. 21.	508 13 2		
	Do. a tunnel across the street in Tenkassy	153 3 0		
	Do. drains in the Sankerninarcovil.	177 0 0	839 0 2	
	Repairs of Roads and Bridges.			
	Gravelling portion of road No. 11 between Tinnevelly and Mootachymaday	814 6 0		
	Do. portion of road taken from road No. 4 to junction with road No. 22, *via* Coorichy	213 6 0		

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Tinnevelly.—(*Concluded.*)	*Repairs of Roads and Bridges.*—(Concluded.)									
	Repairing a portion of road No. 11..	403	6	5						
	Do. road leading from road No. 11, *via* Kondungarem and Shevel ...	574	7	9						
	Do. road leading from Manjunery, *via* Yerudvady to junction with road No. 10 at Terookaramgoody	2,055	6	2						
	Do. road leading from Yeruvady to junction with road No. 4 at Vallyoor	1,762	7	5						
	Repairing and improving the road leading from Nanjunery, *via* Moolacaraipatty to junction with road No. 12 at Anthichanellore parramboo	1,981	3	0						
	Repairing road leading from Casenajapooram, *via* Coomaracovil to junction with road to Courtallem..	273	0	11						
	Do. do. from do. to Nannagaram	549	14	1						
	Do. do. from Tenkassy, *via* Glangychoukey to road No. 1	608	6	6						
	Do. road from Tinnevelly to Karukutoray	130	2	9						
	Works below 100 Rupees	53	0	0						
					9,119	3	0			
								16,678	0	0
	Charges of Collection of Ferry Rent and Tolls.									
	Pay of Establishment	3,108	0	0						
	Saderwarid	245	15	6						
	Contingent Charges	145	2	2						
	Constructing temporary Toll-houses at Berliar and Kulhutty	458	5	3						
	Do. a toll-board for the Sungunoor toll-gate	195	1	7						
					4,152	8	6			
	Planting Avenues and Trees									
	Planting channel banks, and forming topes	...	...	...	318	2	0			
	Proportion debited on account of Public Works Establishment for 1864-65...	...	...	...	1,443	0	0			
	Sundry Items.									
	Constructing a Chuttrum at the head of Cotaghery ghaut	50	0	0						
	Repairing Chuttrum on the west side of Avenashy	133	13	6						
	Do. at Attany	50	0	0						
	Do. at Woodyoor	322	15	6						
	Do. at Vallacovil	119	11	8						

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Coimbatore.—(*Concluded.*)	*Sundry Items.*—(Concluded.)									
	Repairing Chuttrum at Nerinjepet...	50	8	0						
	Do. at Andyoor	26	0	0						
	Do. at Nagampully	68	14	8						
	Do. at Kongiem	125	6	11						
	Do. at Moothan...	143	4	0						
	Do. at Berliar	7	0	0						
	Removing prickly-pear at Cheyoor.	80	0	0						
					1,177	9	8			
	Construction of Roads and Bridges									
	New trace from Coonoor to Kotagherry	740	3	0						
	Do. between upper Coonoor to Wellington	269	14	0						
	Road from Coonoor to Cartery ...	587	14	6						
	Do. from Kotagherry to seven mile tope	534	7	0						
	Do. from Commissariat Godown to Wellington	100	0	0						
					2,232	7	0			
	Repairs of Roads and Bridges.									
	Maintenance of road from Goodaloor to Cottamungalum ...	485	8	2						
	Do. from Poolachy to Colengode frontier	146	1	0						
	Road from Poollachy to Palghaut frontier	273	9	8						
	Gazzlehutty ghaut	998	5	10						
	Road from Erode to Caroor by Mahanpolliem	740	0	0						
	Do. from Caroor to Vangul	160	0	0						
	Do. from Darapooram to Poollachy	165	13	8						
	Do. from Moottoopolliem to Kotagherry	500	0	0						
	Do. from Kotagherry to Ootacamund *via* Caliah	655	15	8						
	Do. from Cheyoor to Suttemungalum	389	4	0						
	Karteri road on the Neilgherries ...	67	9	0						
	Cross roads at Ootacamund	100	0	0						
	Do. at Coonoor	100	0	0						
	Road from Ootacamund by Coonoor to Railway station at Poothanoor.	7,972	1	8						
	Do. from do. by Seigoor ghat to Candoo	1,411	0	6						
					14,165	5	2			
								23,489	0	8
Salem.	*Planting Avenues and Trees.*									
	Constructing a Government plantation at Trippatur..	60	9	5						
	Planting avenues in the Ussur Taluk	179	11	1						
	Do. Village Topes in do.	263	10	6						
	Do. avenues in the Salem Taluk	4	0	0						
	On account of Nursery	349	9	1						
					857	8	1			

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Salem.—(Concluded.)	*Proportion debited on account of Public Works Establishment.*									
	On account of 1863-64	2,511	0	0						
	Do. of 1864-65	3,019	0	0						
					5,530	0	0			
	Sundry Items.									
	Amount transferred to Imperial Revenue	200	0	0						
	Constructing a market shed at Salem	1,725	5	3						
	Do. a mud wall across the compound of the Travellers' Bungalow at Vaniembady from north to south for the purpose of providing a market place	121	1	0						
	Do. do. on four sides and enclosing a piece of ground with gateway for the purpose of providing a Bandy pettah at Vaniembady ..	248	15	0						
	Constructing a well at Sankerydrug	1,310	0	0						
	Do. do. at Trichengode	1,600	0	0						
	On account of Sanitary Association in the Usur Taluk	1,588	6	3						
	For removing prickly-pear in the Trichengode Taluk	214	0	0						
	Repairing the Choultry at Mahandra Mangalum	89	12	8						
	Purchase of tools	600	0	0						
	Miscellaneous items...	9	0	0						
					7,706	3	2			
	Construction of Roads and Bridges.									
	Constructing a road between Womalore and Mancheri	48	5	6						
	Do. do. between Matrapully and the Singarapetta high road.. ...	192	10	9						
					241	0	3			
	Repairs of Roads and Bridges.									
	Repairing the Dunkencotta road ...	757	1	11						
	Do. Madageri and Kalasamungalum road	549	15	8						
	Do. Kistnagiri and Royacotta road	900	0	0						
	Do. Kistnagiri and Sammelpulli road	456	11	6						
	Do. Uttengiri and Singampet road.	947	8	0						
	Do. Tripatur and Salem road. ...	1,051	15	0						
	Do. Adamancotah and Maliapuram road	463	7	0						
	Do. Authur and Rasipur road ...	2,215	12	6						
	Do. Senkaridrug and Rasipur road...	1,098	1	4						
	Do. Namacal and Paramathee road.	535	6	0						
	Do. Paramathee and Jadupolliem road	580	13	11						
	Do. Paramathee and Trichengode road	897	14	6						

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

Districts.	Nature of the works performed.	Rs.	A.	P.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Salem.—(Concluded.)	*Repairs of roads and Bridges.*—(*Concluded.*)									
	Repairing Senkery Drug and Yudapadri road	674	8	4						
	Do. Namacal and Thutheingurpet road	979	12	8						
	Do. Namacal and Trichengode road.	1,028	6	4						
	Widening and gravelling the Thoosoor Tank bund for taking the road over it to Kathengurpet ...	169	8	10						
	Repairing the Usur and Talli road...	424	7	5						
	Do. Denkiricotta and Talli road ...	301	2	7						
	Do. Madagiri and Attipalle road ...	346	0	1						
	Do. Usur and Bangalore road ...	299	3	0						
	Do. Kistengiri and Darampuri road.	396	9	3						
	Do. Tripatur and Lingarpet road ...	479	9	7						
	Do. do. and Alanguyam road ...	499	7	5						
	Do. Attur and Morapore road	272	6	9						
	Do. Ootteangarei and Samulpatti road	244	2	10						
	Do. the road from Salem to the foot of the Shevaroy hills	250	0	0						
	Do. the Salem and Cuddalore road.	499	11	7						
	Do. do. and Trichinopoly road ...	500	0	0						
	Do. do. and Womalore road ...	399	13	2						
	Do. do. and Coimbatore road ...	499	15	9						
	Do. do. and Shevapett road ...	499	14	7						
	Do. Darampuri and Pennagarem road	317	8	11						
	Do. do. and Kistengiri road ...	585	13	2						
	Do. Namacal and Mogarum road ...	499	13	11						
	Do. Paramuthee and Vyloor road ...	149	10	10						
	Do. Vyloor and Mognum road ...	456	14	10						
	Do. Mognum and Valeapatti road...	386	10	5						
	Do. Yadapady and Poolampatti road	181	14	3						
	Do. Trichengode and Senkerry drug road	348	2	11						
	Do. Namacal Moothacapulli road ...	445	10	4						
	Do. road called Moottootheroovoo in Salem...	144	12	0						
					22,736	7	1			
										37,071	7	7
South Canara.	*Charges of Collection of Ferry rent and Tolls.*									
	Purchase of eight platforms for Jungars.	1,200	0	0						
	Do. of eleven Ferry Boats	722	11	7						
	Repairs of Ferry Boats	319	3	5						
	Do. of Jungars and Ferry sheds	71	3	5						
	Toll establishment and Contingencies at Sulia disbursed upon bills audited by the Board of Revenue.	229	13	0						
					2,542	15	5			
	Proportion debited on account of Public Works Establishment for 1864-65.	...	...	...	1,423	0	0			
	Sundry Items.									
	Construction of Chuttrum at Charmadi	196	14	5						

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
South Canara.—(*Concluded.*)	*Sundry Items.*—(*Concluded.*)			
	Rent of ground where Jungar was kept at Mangalore, and hire of boats for Ferries	41 8 0		
	Maintenance of Fire Engine	92 15 0		
	Compensation for land taken for public roads in part of the sanctioned amount of Rupees 103-4-8	72 3 6		
			403 8 11	
	Construction of Roads and Bridges.			
	Road from Mudbidry to Buntwal..	2,009 9 10		
	Do. from Mudbidry to Beltangudi.	3,958 11 2		
	Do. from Beltangudi to Puttur ...	2,509 1 3		
	Do from Jalsore to Cassergode ..	2,535 7 6		
	Bridge over Cooputty Nulla	651 14 7		
	Works below 100 Rupees	6 10 6		
			10,771 6 10	
	Repairs of Roads and Bridges.			
	Repairs to the existing road	1,185 4 4		
	Do. of the road from Mudbidry to Buntwal	474 11 4		
	Do. of do. from do. to Beltangudi.	303 2 7		
	Do. of do. from Beltangudi, to Puttur	229 15 3		
	Do. to Beltangudi Nagody, and Maltody Saddle	768 13 11		
	Do. of road from Kareeal to Puddebry	169 13 2		
	Do. of do. from Jalsore to Cassergode	247 8 9		
	Do. of do. from Vittal to Munjeshwar	228 5 2		
	Do. of do. from Mulkey to Muddebry	161 3 5		
	Rough stone revetment on Watheemany ghat	213 3 3		
			4,012 1 2	19,153 0 4
Malabar.	*Charges of Collection of Ferry rents and Tolls.*			
	Construction of Ferries and Boats in Malabar and Wynaad	647 11 9		
	Moiety of the Mahe Ferry rent paid to the French Government	1,327 8 0		
			1,975 3 0	
	Proportion debited on account of Public Works Establishment for 1864-65	... ...	9,180 0 0	
	Construction of Roads and Bridges			
	Improving the road from Quilandy to the back water	2,455 14 3		
	Making a bandy road from Manjerri to Edwana	2,341 1 2		

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

Districts.	Nature of the works performed.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
Malabar.—(*Concluded.*)	*Construction of Roads and Bridges* (*Concluded*)			
	Making a bandy road from Edwana to Mangoth	2,356 14 10		
	Re-building the Mundati Thode Bridge on the road from Pattambi to Wandur	524 0 0		
	Do. the Pulicat bridge at the foot of the Kutiadi ghat	757 2 9		
	Tuta bridge on the road from Chupulcheri to Angadipuram	6,991 3 9		
	Rebuilding an arched bridge on the road from Tellichery to Mahe ...	246 14 2		
	Do. Annakoyem Bridge on the road from Munjeri to Angadipuram ...	2,787 7 8		
	Do. Kukodi Koduvu Bridge on the road from Ellatur to Tambracheri.	3,453 14 10		
	Do. a tunnel on the road from Yellapulli to Pulpulli...	160 0 0		
	Do. two tunnels on the road from Palghaut to Allatur	626 12 1		
	Do. a tunnel on the road from Palghaut to Pudunagarum...	570 0 0		
	Do. do. on do. Palghaut Big bazaar to the Cantonment	300 0 0		
	Rebuilding the Pyolly lock on the road from Calicat to Tellicherry...	4,207 12 9	27,779 2 3	
	Repairs of Roads and Bridges.			
	Repairing road from Calai to Beypore	1,129 14 6		
	Do. road from Karanullore to Parapatamba...	165 4 0		
	Do. road from Kutiadi to Nadupuram	498 7 0		
	Do. do. from Melapur to Wandur...	800 0 0		
	Do. do. from Palghaut to Wadukuncherry	14,361 10 2		
	Do. do. from Cannanore to Mahe...	2,745 15 8		
	Do. do. from Puttambi to Angadipuram	2,851 1 0		
	Annual repairs to that portion of the road which lies in Malabar on the road from Palghaut to Madura ..	770 0 0		
	Gravelling road in Vailalam Paddy field on the road from Tellicherry to Peringolum	382 0 0		
	Repairing road from Nadupoorum to do.	1,523 0 0		
	Do. do. from Wadukancherri to the limits of the District, *via* Vanumpara	3,300 0 0		
	Do. do. from Nadupoorum to Badagara	964 0 0		
	Do. do. from Kutiadi to the top of the ghaut	1,050 0 0		
	Do. do. to Chalhani	121 15 10		

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

Districts.	Nature of the works performed.		Amount.		Total.	
		Rs. A. P.	Rs. A. P.		Rs. A. P.	
Malabar.—(*Concluded.*)	*Repairs of Roads and Bridges.*—(*Concluded.*)					
	Repairing the portion of the road and rebuilding two tunnels on the road from Angadipuram to Wandur...	797 12 0				
	Repairing the road from Chowghaut to Tutalla	952 4 0				
	Do. do. from Calicut to Callai ...	570 3 0				
	Repairing the Kodavulli Bridge on the road from Tellicherry to Cannanore	305 1 0				
	Do. Kudukadum Bridge on the road from Tellicherry to Cannanore ...	491 13 4				
	Do. Eringoli Bridge on do. from Tellicherry to Peria	627 8 4				
	Do. Paraparamba Bridge on do. from Calicut to Tanur...	1,295 5 11				
	Do. Ellatur Bridge on the road from Calicut to Badagara	187 6 8				
	Do. Teruveth Bridge on the road from Calicut to Mundur	110 2 0				
	Do. a bridge on the road from Kutiadi to the top of the ghaut	195 1 3				
	Do. Caraparamba Bridge on the road from Calicut to Tambracherri.	263 15 8				
	Repairing Terupandi Bridge on the road from Calicut to Palghaut ...	465 9 9				
	Do. Kurichi Thode Bridge on the road from Tellicherry to Mahe ...	890 0 0				
	Do. Vembalur Thode Bridge on the road from Padunagarum to Alatur.	400 0 0				
	Do. Keerannellore Bridge on the road from Calicut to Angadipuram ...	250 0 0				
	Do. a Tunnel on the road from Palathuli to Coduvoyur	418 2 10				
	Do. Tanur Bridge on the Tanur road	210 0 0				
	Do. Kudakadava Bridge on the road from Tellicherry to Cannanore ...	436 4 0				
	Do. Mattancherri Bridge on the road from Cochin to Mattancheri.	150 0 0				
	Do. Bridges on the roads in Wynaad.	1,603 2 4				
	Works below 100 Rupees	653 6 10				
			42,245 7 1		82,643 8 1	
			Grand Total.		4,45,610 4 4	

1866. Department.

No. 1396.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 12th *May* 1866.

Despatched 15

Received 16th

No. 3,331.

Submitting with remarks reports of the Collectors on the operations of the Local Funds, during 1864-65.

increase R43,000
resulted from the
transfer of Rents
Rents to Local Funds,
& from increase Rates
for Roads, which were
credited to Local
Funds for the first
of last time in 1874-5
to have been found
a part of the Imperial
Revenue. The Annual
Value of the Property
subject to Assessment
for Abstraction in
the Town of Colombo
Jetty Rents & Tolls
Fishery Rents &c. from the
Extension of the
Road Cess & Fines
Fees Charges from
Law Courts
Registration of
Police

Madurai & Tirunelveli Districts. The Govt are willing to make every allowance for the fact stated by the Board that many important items of Agency Collections could be credited to the Fund at the close of the official year if they are of opinion that the circumstances of the case justify the Collectors in not sending in so large a portion of the money at their disposal as is usually done by the Local Fund Authorities.

Govt are glad to observe from the Report submitted by the Board that the proceedings of the District officers & the Union Boards throughout the Presidency have been characterized by a due regard to economy, which the progressive reduction in the Provincial Revenues has rendered imperative. The Govt are pleased to observe that the Board have submitted at an early date a scheme showing the manner in which the Board proposes to carry out these instructions.

The expenditure in the districts mostly in the management of

	Expenditure	
Tanjore	23,399	84
Godavery	17,107	23
Madura	14,730	38
Kistna	10,655	32
Tinnevelly	10,258	29
Madras	6,390	87
Nellore	8,984	22

Godmanchester Manufa
Remarks from the
Auditors Report
list of
the Imperial Lines
with Local
Funds Charges not
expended.

The Cost concur
in the opinion ex-
pressed by the Board
in para 2). The Local
Fund Rules do not
authorize the Collector
or Lieutenant of
Empowered to entertain
any offer relat-
inclosure & the offi-
cers of the Collector
learn how best the
local wants
a larger staff than
is found necessary
in charge of the district
- The gross receipts
of the Inland Trade

y concur with
the explanations
have been offered
the Cost Accountant
Auditor to the
conclusion that the
offices in charge
of them neglected
the duties of their
own to some extent
sufficiently alive
the importance of
their duties
the remarks of
Board, para 26
Chairman's letter, with
which the Cost Ac-
ts, agree.
Under the circum-
stated in
para 2 of Sanctions is
unted for
the Central Provinces

1,52,212 or £ 15,093
more than in 1883-84
The amount of fund
and inclusive of
the balance in hand
at the end of the
previous year was
£ 353,800. Of this sum
£ 469 10 was expended
on connection with
bunds, £90,884 was
transferred to the District
Road Fund, & £ 1,14,206
remained at the end of
the year. The Govt. do
not understand why
much larger amount
was not made use
of. It is manifestly
necessary that the
large balance
should
be
the Fund be closed

which can hardly
found every accou
account
~~propose~~ in every di
taken in the preceding
but the report before
the Govt. shows tha
the Collectors gener
do not avail themse
of the money at the
disposal. The incom
of the Fund for the
year was £ 81,697
the balance at th
beginning of the
£ 80,727; but only
£ 46,895 or 33 per
of the sum available
was expended.

The figures given
in the margin show
what was done in
Each district. Large

	Percentage of expenditure on available fund		
N Arcot	54	Coimbatore	15
Madura	57	Coimbatore	14
Godavary	55	Kistna	12
Cuddapah	41	Tanjore	11
Ganjam	38	Nellore	8
Kurnool	35	[illegible]	2
Bellary	25	Salem	0
Madras	25		
[illegible]	17		

...n G. Arcot Madura
... Bangalore, the
Collector of Salem
were particularly
severe in their en-
...ergetic & success-
ful. In Bellary, where
it would be impossible
to pay too much
attention to sanit-
ary & hygienic
matters, very little was
done, though the sum
of R 11893 was al-
located, & the Col-
lector reports favour-
ably on the sanitary
...ork done. A sum
of R 4250
was spent
on the Receipts a-
mounting to R 5901
were added to
the previous balance
of R 1[illegible]

have hitherto formed
the subject of separa-
te reports, but the
Govt. of India have
directed that
receipts & charges
connected with Plague
should be entered
in the accounts of
the Local Funds, &
the Board have accord-
ingly devoted a part of
the general report on
the Public Sanitation
Funds.

The fees collected in
the Bungalows amounted
to R 10,929 & this sum
in addition to Govt. R
18770. The expenditure
was R 19,219, & the

R 9980. The amount
in para 36 for the
Public Bungalows
cannot be finally
passed unless Engr
Dist Pub. are asked
for the Imperial
Cannot be noted
there, but will be
seen when consideration
of the Board for
the necessary funds
is passed.

Subject to Govt. — The Bd will take up the
go over on the balance of nearly
Underwood end 10,000 Rs cannot be
of Pukkahs made available for
and Kuchcha roads the purpose.
in the several dis-
tricts could not be
made complete by
the Road, the details
which are given
with regard to some
of them do not appear
in the Engineer's

Shahjahanabad (Northern)
Sirsoor
Bellary Road

However there would
some surprise if any
proportion of the
charges for establish
ment & the cost of
feeding in the various
noted in the margin
in Col 7 the cost of
the establishment
exceeds Rs 1 of feeding.

No remarks seem
to be called for on the
two remaining Local
Funds viz: the Irrigation
Cess on the Cuddapah
district & the Madura
Town Fund.

J.S.

The Bd will please
state the necessity of
their taking early measures
in connection with the
[illegible]

the coming year. So that the requisite plans & estimates may be prepared in time. As Colonel he has taken a real interest in his District and is perfectly conversant with its requirements. It ought to have the Difficulty in planning the operations of the future years as regards new works - and it is only by the systematic and progressive extension of the Network of Roads & Communications that the Country can be developed. The fact that the distance over which Supplemental Rations are sent annually, during the rains, has increased, while the years have come round, shows that more & more have been required.

The Collector has had the Road which he asked for between Kurnool & Adoni [illegible] Future repairs will be liberally dealt with. A Road Cess Committee has been formed, consisting of three Members of the Board, [illegible]

[illegible] Copies sent to Chief Engr & Secy Board
20 " " to Collr Dharwar
6 " " to Collr Genl

[illegible] Copies sent to Chief Engr & Secy Board
20 " " to Collr Dharwar
6 " " to Collr Genl

from Lyne Collector
Nov 6. The Govt
expected a better
Result after the pro
vision made by the
Collector in his report
1863-64. With regard
to the Roads remarks
on the necessity of
some special Agency
for the Care of these Roads
have to notify that
the Govt approved of
Mr Pond's Proposal
on small salaries, of
Rs 20 per mensem
to be given to
any two men of what has been
called the Village Police
to Special Agency as
would take the Care
of themselves the
Roads in question
the Road Work appro
to this Division

[illegible] second note [illegible]
remark that Lord
the Duke Edward
[illegible] a matter
for careful consideration
it would seem necessary
to [illegible] that there
must be some reason
[illegible] the Duke
[illegible] and [illegible]
to [illegible] [illegible]
[illegible] [illegible] [illegible]
[illegible] [illegible] [illegible]
[illegible]

2155

de un Govt.
de 1886.

Govt. de
de 359 ff.

Court of the
of December 1884.

HV 5818 K5 19