M.R.O. 1—32 400—22-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1745 Press Mis.

Dated 20. 6 1868.

Not to be folded or roughly handled

No. 502. Read the following Proceedings of the Board of Revenue, dated 3rd April 1868, No. 2,457 :—

Read the following letters :—

From the Collector	of Ganjam,	dated	27th May	1867,	No.	1,529.
,, ,,	of Vizagapatam,	,,	30th April	,,	,,	239.
,, ,,	of Godavery,	,,	31st May	,,	,,	142.
,, ,,	of Kistna,	,,	15th ,,	,,	,,	141.
,, ,,	of Nellore.	,,	22nd ,,	,,	,,	150.
,, ,,	of Cuddapah,	,,	14th ,,	,,	,,	70.
,, ,,	of Bellary,	,,	7th June	,,	,,	102.
,, ,,	of Kurnool,	,,	19th ,,	,,	,,	188.
,, ,,	of Madras,	,,	5th ,,	,,	,,	156.
,, ,,	of North Arcot,	,,	15th ,,	,,	,,	159.
,, ,,	of South Arcot,	,,	18th ,,	,,	,,	151.
,, ,,	of Tanjore,	,,	20th May	,,	,,	91.
,, ,,	of Trichinopoly,	,,	18th June	,,	,,	146½.
,, ,,	of Madura,	,,	6th July	,,	,,	168.
,, ,,	of Tinnevelly,	,,	31st May	,,	,,	283.
,, ,,	of Coimbatore,	,,	30th July	,,	,,	182.
,, ,,	of Salem,	,,	25th June	,,	,,	179.
,, ,,	of South Canara,	,,	18th May	,,	,,	88.
,, ,,	of Malabar,	,,	3rd July	,,	,,	137.

1. The Board resolve to submit to Government their report on the operations of the Local Funds for 1866-67, with a file of the Collectors' letters above recorded. The usual Statements Nos. 1 and 2 and an additional Statement No. 3 are submitted, with certain enclosures* attached. The transactions entered in these Statements are those of eleven months only, namely, from May 1866 to March 1867, in consequence of the change of the official year.

* Statement No. 1, with 5 enclosures A to E.
Do. ,, 2, ,, enclosure A.
Do. ,, 3, ,, ,, A.

2. The Board regret to observe that the accounts received from the several districts are at present in considerable confusion, and they fear that it will be some little time before they can be brought into proper order. In paragraph 17 of the Board's Proceedings, dated 11th December 1866, No. 8,787, the Government were requested to instruct the Accountant General to allow the Collectors to exhibit, in their Treasury accounts, only the actual expenditure incurred monthly by the Executive Engineers under the different heads of Local Funds. This proposal was referred to the Accountant General, and that Officer, in his letter to Government, dated 3rd December 1867, stated (paragraph 7) that, under the Orders of the Government of India, the expenditure referred to was adjusted in the books of his office on the receipt of the Statements from the Controller of Public Works Accounts, and that the adjustment entry was communicated to Collectors. He also stated that the Statement from the Controller was received generally about three months after the date of expenditure. In disposing of this letter, in their Order, dated 16th December 1867, No. 2,995, Government did not notice the Board's observation, and they, therefore, deemed it desirable to point out that, under the system now

observed, the accounts rendered by Collectors to the Accountant General do not shew the entire expenditure of each year, nor do they exhibit the actual balance at the end of each year. The Board would, therefore, beg now to propose to instruct the Collectors to prepare, in future, a distinct set of accounts, for the Board's information, shewing the transactions of the year completely without reference to the accounts submitted to the Accountant General, for it appears to the Board that it is quite hopeless to attempt to make the two sets of accounts agree on the present system. The preparation of the general Statements for submission to Government has, on this occasion, entailed very considerable labor on the Board's office, in consequence of the confused state in which the accounts of Collectors were received; hence, the delay in the submission of this report.

District Road Fund.
Jungle Conservancy Fund.
Pound Fund.
Bungalow Fund.
Endowment Fund.
Process Service Fund.
Village Service Fund.
Irrigation Cess.
Cochrane's Canal Fund.

3. The several Funds under the supervision of the Board are those entered in the margin, and they will be noticed separately in the order noted.

4. District Road Fund.—Statement No. 1. gives the particulars of receipts. The cash balances in the accounts of the districts, noted in the margin, have not been correctly brought forward. The differences are shewn opposite each. In the first three districts, the balance was reduced under instructions from the Accountant General. In the case of Ganjam it has been ascertained, after a reference to the Accountant General, that the difference is the expenditure incurred by some of the Range Officers in 1865-66, as reported by the Controller of Public Works Accounts, which was omitted to be included in the Collector's accounts of that year. The Collector of the Godavery District, deducts, from the cash balance at the end of 1865-66, Rupees 2,773-12-8 as the difference already noticed by him in a letter, which, however, is not forthcoming, and to the balance, he adds a sum of Rupees 665-15-2 under orders from the Accountant General.

Districts.	Cash balance in the accounts of 1865-66.	Cash balance as brought forward in the accounts of 1866-67.	Difference.
	Rs.	Rs.	Rs.
Ganjam	1,772	1,276	— 496
Godavery	40,373	38,266	—2,107
South Arcot	8,998	8,414	— 584
Malabar	93,719	39,565	+5,856

In South Arcot the decrease appears to be the expenditure incurred by some of the Range Officers in 1865-66, as intimated by the Accountant General, which was not included in the Collector's accounts of that year, but neither in the case of this district, nor in the case of Ganjam, have the particulars of the expenditure referred to been furnished, and the charge cannot, therefore, be admitted at present. In Malabar there is an increase of Rupees 5,856 in the cash balance brought forward, and no explanation whatever has been furnished by the Collector. The Board have, therefore, thought it best to shew, in their general Statement, the cash balances of these districts as they stood on 30th April 1866, and to include the differences in the receipts or disbursements as the case may be.

5. It will be seen from Statement No. 1 that the cash balance in the Huzur Treasuries on 1st May 1866 was Rupees 3,15,357, to which the receipts during the year amounting to Rupees 8,80,810 being added, the total available sum was Rupees 11,96,167. Deducting from this the expenditure of Rupees 7,88,161, incurred during the year, the balance at its close was Rupees 4,08,006.

Proceedings of the Madras Government, Revenue Department,
20th June 1868.

6. The following is an abstract of the Statement No. 1, shewing the receipts from the several sources as compared with the receipts in 1865-66 :—

Items.	1865-66.	1866-67.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry rents	1,10,064	1,03,139	.....	6,925
2. Tolls on Roads and Bridges	32,346	25,365	....	6,981
3. Road Cess	1,77,822	3,04,526	1,26,704	.....
4. Surplus Collections of Pound Fund ...	1,04,132	90,829	.. ..	13,303
5. Grass rent	19,470	16,680	.....	2,790
6. Rent and sale of reeds...	382	1,274	892	.....
7. Rent and sale of manure	2,308	2,479	171	.....
8. Fish rents	80,129	69,681	.....	10,448
9. Avenue Clippings	21,670	17,917	.....	3,753
10. Contributions in aid of Public Works...	14,154	14,092	....	62
11. Sale of materials and recoveries of past year's expenditure	1,809	5,958	4,149	.....
12. Recoveries of unadjusted charges ...	2,643	97,917	95,274	....
13. Recoveries of advances made for Imperial works in 1865-66	.....	2,416	2,416	.....
14. Items credited in the Collectors' accounts, which require explanation	.....	29,281	29,281	.....
15. Sundry items including sale of trees ...	86,425	99,256	12,831	.....
Total ...	6,53,354	8,80,810	2,71,718	44,262
Net Increase ...	.....	.....	2,27,456	.....

7. It will be seen that the receipts of the year, as compared with those of the preceding, shew a net increase of Rupees 2,27,456. More than two lacs of this increase occur in the items "Road Cess" and "Recoveries of Unadjusted Charges." The several items will, however, be noticed seriatim.

8. The decrease in the Ferry rents and tolls on roads and bridges is attributed to the Statement shewing the collections of eleven months only. In the Godavery District, however, there was an increase under the head of Ferry rent of Rupees 2,457, and this is owing partly to certain ferries having been newly brought under the renting system, and partly to the enhanced rental of other ferries during the year.

9. The increase in the Road Cess is large, amounting to no less than Rupees 1,26,704. In the six districts noted in the margin, the cess was collected for three months in the year under report, in consequence of the introduction of the Road Cess Act No. III. of 1866. This was its first introduction into these districts.

Vizagapatam...	450
Cuddapah	5,537
Tanjore	45,640
Tinnevelly	16,246
South Canara...	26,770
Malabar	1,132

In the Godavery, Kistna, and Kurnool Districts, where the cess had been collected before, though only to a small extent, there was a large increase for the same reason; but in the two districts of South Arcot and Trichinopoly, the collections fell off to the extent of Rupees 9,187 and 9,049, respectively. This is stated to be the result of the change in the termination of the official year, which caused a comparison of the receipts of twelve months to be made with those of eleven months only.

10. The decrease in the item of surplus collections of the Pound Fund requires no particular remark, as it is of a fluctuating nature. In Malabar, nothing was brought to the credit of the Road Fund from these collections, though a sum of 2,000 Rupees was proposed by the Collector to be credited in the accounts of 1865-66. In paragraph 23 of his Local Fund Report, Mr. Ballard states that the transfer had not been made for want of sanction. The Board, however, observe that no sanction is necessary for such transfers, and that the amount once proposed for transfer by the Collector in the accounts of one year should, as a matter of course, be transferred in the accounts of the following year, unless objected to by the Board. The Collector will follow this course in future.

11. The decrease under "Grass Rents" and increase under "Sale of Reeds and Manure" being small in amount do not call for remark. Under the item "Fish Rent" the net decrease was Rupees 10,448. In the Kistna and North Arcot Districts there was an increase of Rupees 1,772 and 2,523, respectively. A large decrease of Rupees 8,392, however, occurs in Tanjore; it is for the most part nominal, as the receipts of 1865-66 included, for the first time, a sum of Rupees 7,000, appertaining to the collections of former years in the late Rajah's territory. The decrease under "Avenue Clippings" needs no explanation.

12. The contributions made in aid of Public Works by different individuals for various purposes amounted during the year to Rupees 14,092. The particulars of this sum are given in the Enclosure A of the Statement No. 1. It appears from paragraph 3 of the report received from the Collector of the Godavery District that Rupees 3,764 were contributed by private individuals, but the Statement of receipts shews a sum of Rupees 2,312 only. The Collector should explain this difference. The Collector of Cuddapah states that a sum of Rupees 500 was paid towards each of the two works noted in the margin, being the equivalent to the amounts subscribed by Fakeer Sahib and Subba Reddy. No sum, however, appears to be credited in the Statement of receipts on this account, and the Collector will explain what became of the amount subscribed.

Re-constructing a well.
Constructing a road.

13. The sale of materials and recoveries of past expenditure amounted to Rupees 5,958, and the particulars are given in the Enclosure B. It will be seen that in the item "Recoveries of Unadjusted Charges," there is a large increase of Rupees 95,274. The greater part of this sum consists of recoveries of amounts improperly charged in the accounts of some Collectors for 1865-66. These sums were placed at the disposal of the Public Works Department as allotments, and were charged in the accounts, though only a portion of them were actually expended. The particulars of the recoveries are given in the Enclosure C. Hitherto the balance brought forward in the Board's returns at the beginning of each year has included the unadjusted charges, and so much of them as were accounted for by details of expenditure were included in the Statement of charges of the year. In the present accounts, however, in order to avoid confusion and to insure clearness, the item, unadjusted charges, has been kept distinct, and the portion accounted for, either by refunds, or by details of expenditure, has been treated in the accounts of 1866-67 as an item of receipt.

14. The recoveries of advances made for Imperial works, in 1865-66, amount to Rupees 2,416. The particulars are given in the margin. The advance outstanding at the beginning of 1866-67 was Rupees 2,525. The amount recovered during the year being deducted, there still remains a balance of Rupees 109 to be reimbursed from Imperial Funds. This item is kept distinct from the others, in order that the amount due from Imperial Funds may not be lost sight of.

	Rs.
Godavery.—Advanced to the Public Works Department as a loan for improving communications in the Rumpa country...	1,000
Kistna.—Advanced to Imperial Funds for setting up a water-mill at the Nedumole lock...	1,270
Kurnool.—Advanced to Range Officers...	29
South Arcot.—Advanced to an Imperial work...	117
	2,416

15. The fourteenth item contains certain sums credited in the Collectors' accounts, though the circumstances under which the amounts were credited have not been explained. In most cases, it is stated that the sums were credited under instructions from the Accountant General, but in some cases, the entries are not explained at all. The items, as given in the Collectors' accounts, are particularized in Enclosure D, and the Collectors concerned are requested to ascertain the precise nature of each item, and to explain it fully.

16. The last or fifteenth item consists of various other items of collections. The details are given in the Enclosure E., and the following is an abstract of the same compared with the previous year's transactions:—

	Items.	1865-66.	1866-67.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs
1.	Ten per cent. on the net receipts from escheat sales in Malabar	28,473	20,943	.....	7,530
2.	Sale proceeds of Fort stones in Bellary, South Arcot, Trichinopoly, Tinnevelly, Coimbatore and Salem	6,645	3,151	.....	3,494
3.	Interest from Pagoda Funds invested in Government Promissory Notes in Madras and Salem	7,120	3,390	.....	3,730
4.	Fees collected on bandy-stands in Tinnevelly ...	31	108	77	.....
5.	Do. bandy Pettahs in Madura	1,619	1,127	.....	492
6.	Fees on Ponany Groynes in Malabar	912	1,006	94	.....
7.	Surplus Devastanum Fund in Tinnevelly	429	51,630	51,201	.....
8.	Sale proceeds of old Tannah station buildings at certain places in Madras	.....	153	153	.....
9.	Sale proceeds of Cutwall's Choultry in North Arcot	.....	306	306	.....
10.	Do. of a building at Teruvapalany in Madura	.....	125	125	.....
11.	Rent of Government bazaars in Tinnevelly	.....	83	83	.....
12.	Rent of market buildings in Salem	.....	126	126	.....
13.	Fees levied on the markets at Ootacamund and Coonoor...	.....	5,116	5,116	.....
14.	Amount of Special Fund ordered to be placed in deposit for certain works, but erroneously credited to the fund in North Arcot	.....	206	206	.....
15.	Amount re-imbursed to this fund from Jungle Conservancy Fund in Madura	.....	1,638	1,638	.....
16.	Fees on measures in Madura	36	180	144	.....
17.	Amount borrowed from Imperial Funds in South Arcot	.....	9,437	9,437	.....
18.	Petty items	40,663	531	.....	40,132
	Total ...	85,928	99,256	68,706	55,378
	Net ...	.....	.....	13,328	.....

17. The increase in the sundry items is mainly attributable to the surplus Devastanum Fund of the Tinnevelly District, amounting to Rupees 51,630, having been brought to the credit of the District Road Fund during the year. This sum has been hitherto kept separately for expenditure on certain roads, but the Board thought it proper to direct its inclusion in the Road Fund in the year under report, in order that it might not be lost sight of. The fees levied on the markets at Ootacamund and Coonoor amount to Rupees 5,116. These collections were appropriated for the repair and construction of market-sheds, and the surplus balance was ordered* to be transferred to the Municipality of Ootacamund.

* Board's Proceedings, dated 20th June 1867, No. 3,820.

18. The total expenditure out of the District Road Fund during the year amounted to Rupees 7,88,161-4-8, as per detailed Statement No. 2. From this the expenditure on the items noted in the margin, amounting to Rupees 1,45,009 being deducted, the remainder, Rupees 6,43,152, was expended on roads and Communications and Miscellaneous Public Improvements out of the available funds of Rupees 10,51,158, or little more than 61·18 per cent., against 51·52 per cent. in the previous year. The sum here named may not, however, represent the entire expenditure of the year, as it appears that in some districts, the whole sum spent by the Public Works Department is not included in the expenditure for want of information as to the amount. In certain districts, however, lump sums are entered in the Collectors' Statement as expended by the Range Officers, but the Board have transferred them to the head "Unadjusted Charges," to be accounted for hereafter by the necessary details. Such sums cannot, in the absence of particulars, be admitted as charges of the year. The charges only for which particulars have been furnished have accordingly been admitted and entered as the actual expenditure of the year. The following abstract in which the districts are arranged as usual with reference to the amount of expenditure, shews the funds available, the amount expended on works, and the

	Rs.
Petty Establishment and contingencies	29,641
Cost of Public Works supervision ...	27,642
Erroneous credits in previous year and transfers to other heads ...	12,040
Unadjusted charges	75,686
	1,45,009
Receipts during the year inclusive of previous year's balance	11,96,167
Deduct expenditure on other items than works as above	1,45,009
	10,51,158

balance at the end of the year with the per-centage of expenditure to the available sum in each district :—

Districts.	Receipts inclusive of the previous year's balance.	Deduct expenditure on other items than works.	Balance available.	Expenditure on works. Roads and Miscellaneous Public Improvements. Original Works.	Repairs.	Total.	Balance at the end of the year.	Per centage of the expenditure on the available balance.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Malabar ...	1,41,043	24,942	1,16,101	71,168	37,447	1,08,615	7,486	93·55
2. Tanjore ...	1,38,901	9,687	1,29,214	38,976	28,491	67,467	61,747	52·22
3. Godavery ...	94,087	2,844	91,243	58,605	6,739	65,344	25,899	71·62
4. South Arcot	72,101	10,357	61,744	18,523	43,221	61,744	.....	100·00
5. Salem... ...	84,076	11,542	72,534	3,674	54,839	58,513	14,021	80·67
6. Madura ...	76,667	22,062	54,605	34,617	19,326	53,943	662	98·79
7. Coimbatore .	65,507	6,385	59,122	19,806	24,710	44,516	14,606	75·29
8. Tinnevelly	1,11,546	1,639	1,09,907	19,462	24,061	43,523	66,384	39·60
9. Trichinopoly	73,077	6,228	66,849	17,206	8,370	25,576	41,273	38·26
10. Bellary ...	30,559	4,917	25,642	6,013	14,381	20,394	5,248	79·53
11. North Arcot	73,511	26,822	46,689	6,791	12,083	18,874	27,815	44·25
12. Nellore ...	35,816	1,437	34,379	14,351	2,383	16,734	17,645	51·32
13. South Canara	44,677	2,033	42,644	5,508	6,630	12,138	30,506	28·47
14. Cuddapah ...	17,099	1,976	15,123	4,607	5,469	10,076	5,047	66·63
15. Kistna ...	76,340	9,884	66,456	4,661	5,241	9,902	56,554	14·99
16. Kurnool ...	27,418	20	27,398	7,400	2,220	9,620	17,778	35·11
17. Madras ...	16,311	442	15,869	1,129	7,046	8,175	7,694	51·52
18. Vizagapatam	10,310	722	9,588	4,460	.....	4,460	5,128	46·51
19. Ganjam ...	7,121	1,070	6,051	3,458	80	3,538	2,513	58·47
	11,96,167	1,45,009	10,51,158	3,40,415	3,02,737	6,43,152	4,08,006	61·18

19. It will be seen fromthe above abstract that the per-centage of expenditure, with reference to the available balance, ranged from 100 per cent. in South Arcot to 14·99 per cent. in the Kistna District, as shewn in the margin. The expenditure in South Arcot was in excess of the available amount by Rupees 9,437, which is included in the receipts as the sum borrowed from Imperial Funds. The Collector states that the increase over the available amount occurred in consequence of the sum, allotted for works for twelve months, having been expended by the Public Works Department, within the eleven months, which comprised the past official year, while the collections on account of Road Cess and other items, brought to account during the eleven months, fell short of the anticipated receipts for the full year.

South Arcot...	100·00	Madras	51·52	
Madura	98·79	Nellore	46·51	
Malabar.. ...	93·55	Vizagapatam ...	44·25	
Salem	80,67	North Arcot ...	39·60	
Bellary	79·53	Tinnevelly ...	38·26	
Coimbatore ...	75·29	Trichinopoly ...	35·11	
Godavery ...	71·62	Kurnool	28·47	
Cuddapah ...	66·63	South Canara ..	14·99	
Ganjam ...	58·47	Kistna		
Tanjore ...	52·22			

	Expenditure.	Balance remaining.
* Godavery	65,344	25,899
Tanjore	67,467	61,747
Madura	53,942	662
Salem...	58,513	14,021
† Kistna	9,902	56,554
North Arcot	18,874	27,815
Trichinopoly...	25,576	41,273
Tinnevelly	43,523	66,384
South Canara	12,138	30,506

20. In Malabar, the expenditure was largest and quite proportionate to the available balance. Though it was large also in the four districts* noted in the margin, it was not in proportion to the funds at disposal, except in the case of Salem. In the five districts† noted in the margin, the expenditure was small, except in Tinnevelly, and large balances were left unutilized at the end of the year. Some of the Collectors have given reasons for this backward and unsatisfactory state of things, but at this late period of the year, and in the absence of correct accounts of expenditure, it is useless to

enter into the subject at any length ; and the Board have reason to believe that the results of the operations of the fund in the current official year will be very different.

21. The following abstract shews the outlay on new works and repairs incurred by the Revenue and Public Works Departments as far as it can be ascertained from the Collectors' reports. Where the information is wanting, the expenditure is entered in the total column. The expenditure which is stated to have been incurred by the Public Works Officers, but for which particulars are wanting, is also given in the abstract. The last four columns in the abstract shew the entire expenditure incurred by the Public Works Department in 1866-67, according to the Statement received from the Controller of the Public Works Accounts :—

Districts.	By the Revenue Department.		By the Public Works Department.		Total.	Expenditure stated to have been incurred by the P. W. D., for which no particulars have been furnished.	As per accounts received from the Controller of Public Works Accounts.			
	New Works.	Repairs.	New Works.	Repairs.			New Works.	Repairs.	Petty Establishment.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ...	.....	80	3,458	.....	3,538	496	3,458	.....	207	3,665
Vizagapatam ...	20	.....	4,440	.....	4,460	712	4,440	.....	224	4,664
Godavery ...	.....	.....	.....	.....	65,344	.....	47,837	10,449	1,086	59,372
Kistna ...	292	10	4,368	5,232	9,902	.....	9,871	10,091	421	20,383
Nellore ...	926	.....	13,425	2,383	16,734	.....	13,425	2,383	460	16,268
Cuddapah ...	500	500	4,108	4,969	10,077	1,976	4,108	4,970	255	9,333
Bellary ...	6,013	6,638	.....	7,743	20,394	4,822	.....	7,748	270	8,018
Kurnool ...	.....	.....	7,400	2,220	9,620	.....	7,400	2,220	299	9,919
Madras ...	.....	.....	300	4,699	8,175	.....	300	4,699	375	5,374
North Arcot ...	829	2,347	.....	.....	18,874	20,540	22,827	10,507	1,088	34,422
South Arcot ...	6,791	12,083	15,084	45,506	61,745	584	15,084	45,506	2,427	63,017
Tanjore ...	25	1,130	.....	.....	67,467	.....	.....	3,682	38	3,720
Trichinopoly ...	.....	.....	17,090	1,094	25,576	.....	21,090	1,094	160	22,344
Madura ...	116	7,276	4,350	.....	53,942	13,527	3,859	491	187	4,537
Tinnevelly ...	30,266	19,326	17,807	7,865	43,523	341	3,422	8,370	226	12,018
Coimbatore ...	1,655	16,196	17,956	24,610	44,516	.....	17,046	25,553	1,593	44,192
Salem ...	1,850	100	.....	.....	58,513	6,110	16,715	998	.....	17,713
South Canara ...	3,674	54,839	5,340	3,291	12,137	.....	5,340	3,289	789	9,418
Malabar. ...	167	3,339	65,196	37,038	1,08,615	4,765	71,417	35,946	3,976	1,11,339
Total...	5,972	409	.....	.....	6,43,152	53,873	2,67,639	1,77,996	14,081	4,59,716

22. The expenditure on account of Miscellaneous Public Improvements, which is detailed in Statement No. 2, is given below in abstract with particulars of the principal items.

		Rs.	A.	P.
1.	Municipal and sanitary improvements	6,604	10	6
2.	Removing prickly-pear and removing jungles	2,330	6	9
3.	Grant-in-aid and charges of construction of tanks, wells, &c.	20,591	2	6
4.	Construction of chuttrums and poor-houses	2,569	13	5
5.	Compensation for lands, &c., taken for certain works ...	2,419	15	0
6.	Demolishing Fort wall in Tinnevelly	1,422	9	8
7.	Construction and repair of markets in Coimbatore... ...	4,486	1	7
8.	Repairs of travellers' bungalows in Kistna	394	15	10
9.	Erecting a hulling-machine in Kistna	1,183	5	5
10.	Planting avenues	12,396	13	8
11.	Planting nanul grass in Tinnevelly...	100	0	0
12.	Purchase and repair of ferry-boats	6,714	4	1
13.	For lighting Marmalong bridge in Madras and Soolochana Moodelliar's bridge in Tinnevelly	678	7	2
14.	Other items	3,258	10	2
		65,151	3	9

23. The cost of Petty Establishment and contingencies amounted to Rupees 29,640-14-3. The items which are comprised in this sum are given below, though the particulars are given in Statement No. 2 under each district :—

	Rs.	A.	P.	Rs.	A.	P.
Establishment on works...	6,349	11	9			
Ferry establishment in Kistna, South Arcot, Coimbatore, and Malabar	4,917	11	8			
Toll establishment in Coimbatore and Madura...	565	13	3			
Office establishment in South Arcot and Malabar	955	8	0			
Establishment for Petta canal in Kistna	154	0	0			
Do. for scavengering purposes in the town of Cuddalore in South Arcot	420	0	0			
Do. for bandy-pettahs in Madura	495	14	8			
Do. for watering and maintaining avenue trees in Madura	6,853	9	10			
Do. for preserving reeds in Madura...	59	6	4			
Do. for levying measures and collecting fees for Oosalumpet market in do.	42	0	0			
Do. for cart-stands in Tinnevelly	24	8	0			
Do. for watering nanul grass in do....	674	11	2			
Do. for market at Ootacamund and Coonoor ...	135	0	0			
				21,647	14	8
Cost of tools and planks purchased in South Arcot, Madura, Tinnevelly, Salem, and South Canara	.....			4,917	13	11
Purchase of Chuckler's hut on the bank of Polayur channel in Tinnevelly	59	2	0			
Purchase of certain bazaars near the north gate of the Palamacota fort in Tinnevelly	26	8	0			
Purchase of a Christian Church near the north gate of the Palamcota fort in Tinnevelly	40	0	0			
Charges for fencing in Police parade-ground in Tinnevelly ...	105	0	0			
Amount repaid on account of sum borrowed from imperial Funds in 1865-66 in Salem	129	4	0			
Refund to the purchasers of avenue trees in Salem	373	11	3			
Half of Mahé ferry-rent payable to French Government in Malabar	1,555	0	0			
Certain miscellaneous charges incurred in connection with ferry-boats in Godavery, Kistna, South Arcot, and Tanjore	204	14	2			
Sundry items for which particulars are furnished by Collectors	266	7	6			
Do. for which no particulars are furnished by do. ...	315	2	9			
				3,075	1	8
				29,640	14	3

Ganjam.	South Arcot.
Kistna.	Tanjore.
Nellore.	South Canara.
Madras.	Malabar.

24. It is only in the eight districts noted in the margin that sums on account of supervision by the Public Works Department were debited to the District Road Fund in the Collectors' accounts. In their Order, dated 10th May 1867, No. 1,067, the Government approved the suggestion of the Board that ten per cent should be charged in the accounts in the last month of the official year on the actual expenditure incurred by the Public Works Department, but only a few Collectors have attended to this requisition, for in most cases it does not appear that they have even ascertained the correct amount of expenditure by the Engineer Department. It will, therefore, be necessary to enter in the accounts of the current official year, charges on account of supervision both in the past and current years.

25. Erroneous credits of the past year and transfers consist of the following items :—

		RS.	A.	P.	RS.	A.	P.
Kistna	Amount transferred to Public Works Department on account of fees collected on licensed boats, during the year 1865-66, under orders of the Board, dated 15th January 1867, No. 274	6,399	2	5			
	Amount refunded to the renters of Ferries at Sooryapoliem and Ibrampatam in the Bezorah Talook, as per orders of the Board, dated 20th November 1866, No. 8,381	70	12	8			
					6,469	15	1
North Arcot	Amount transferred to the Jungle Conservancy Fund under the orders of the Board, dated 4th April 1867, No. 2,134.	5,137	10	11			
	Amount transferred to Public Works Department, being the sale proceeds of Public Works tools realized in last year and erroneously credited to the Fund	38	8	0			
					5,176	2	11
Madura	Outstanding balance of the Stamping Fee Fund on the 1st May 1865, debited to District Road Fund by mistake, and now transferred to Imperial Accounts	97	11	3			
	Sale proceeds of a building at Teroopalur credited to the District Road Fund by mistake, and now transferred to Imperial Accounts	125	0	0			
					222	11	3
Tinnevelly	Amount of unexpended balance once credited to the Fund in 1863-64, and now debited, as it was not originally defrayed from it.	17	12	0			
	Purchase money of certain unfelled thorn-trees now refunded to the purchasers ...	153	12	0			
					171	8	0
					12,040	5	3

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26. The Board have considered it necessary to prepare a Statement, which is submitted as No. 3, shewing the balance outstanding at the beginning of the year, payments made and recoveries effected during the year, with the balance at the end, on account of unadjusted charges, and advances made for imperial works. The particulars of items composing the payments made during the year are given in Enclosure A, attached to the Statement. The total expenditure in the year according to the Statement was Rupees 81,597-8-8, of which, Rupees 20,916-0-7 were advances made for imperial works, as particularized below, which are recoverable from the Public Works Department :—

Districts.	Items.	1865-66. RS.	A.	P.	1866-67. RS.	A.	P.	Total. RS.	A.	P.
Tanjore.	Salt road from Arsaneegeri to Kanangudi.	451	12	4	67	7	6	519	3	10
	,, from Kattumavadi salt depôt to the point where the road from Arudangi to Ayapatam branches off.	910	6	2	4,207	11	4	5,118	1	6
	,, from the road Nos. 32 and 34 to the Nadavasal salt depôt	2,663	14	2	941	11	2	3,605	9	4
	,, from Combaconum to Nedamungalum	1,485	13	6	.....			1,485	13	6
	,, from Adampatam to Salabava ...	.....			3,558	11	1	3,558	11	1
		5,511	14	2	8775	9	1	14,287	7	3
Trichinopoly. Malabar.	Road from Trichinopoly to Salem *viâ* Torriore...	399	7	0	4,000	0	0	4,399	7	0
	Amount spent on the imperial road from Manantoddy to Coorg frontier	.....			2,229	2	4	2,229	2	4
	Total...	5,911	5	2	15,004	11	5	20,916	0	7

27. The remainder, Rupees 60,681-4-10, consists mostly of sums debited to the Public Works Department, but for which no particulars were furnished. The Public Works Department should either refund the money due, or render accounts of expenditure if the money has been expended. When this is done, the Collectors will credit the amount in the accounts, and debit to the proper heads of charge such sums as were spent by the Executive Officers according to the accounts rendered by them.

28. According to the present system of accounts no funds need remain with the Executive Officers unaccounted for. The sums required for expenditure on Local Fund Works are taken from the funds drawn on General Letters of Credit; and if the Executive Officers render to the Collectors, up to the end of each official year, the accounts of actual expenditure with the necessary particulars, they will be charged to the District Road Fund, and embodied in the General Statements of expenditure, and no advances will be outstanding against the Executive Officers. The Collectors will be instructed to obtain in future, from the Executive Officers, correct accounts of expenditure for the whole year, and to include them in their General Statements without any reference to the adjustments advised by the Accountant General. They will also be desired to clear off, as soon as possible, the present outstanding unadjusted charges. It will be seen from Enclosure A to the Statement No. 3 that there are certain items of charge entered in the Collectors'

33. In the Madras and Coimbatore Districts little or nothing was spent on topes or plantations. In the latter district, however, a sum of Rupees 441 was expended for sinking and repairing wells, and on an establishment for watering topes.

34. The Collector of the Kistna District states that certain sums were expended out of this fund by the Public Works Department, but that the charge was not entered in the accounts for want of advice from the Accountant General. From the accounts received from the Controller of Public Works Accounts, it does not, however, appear that any expenditure was incurred by the Officers of the Department of Public Works. In the districts noted in the margin, large balances were left at the end of the year. The Statement No. 4 shews the particulars of the whole expenditure in the several districts, an abstract of which is given below, shewing the principal items of charge :—

	Rs.
Kistna	18,978
Nellore	30,840
Bellary	16,620
South Arcot	14,558
Tinnevelly	12,744
Salem	11,292

Formation of topes, planting trees, and avenues, raising nurseries, repairing and sinking wells...			66,179	6 5
Establishment for watering topes and trees, and sundries			13,998	9 8
Commission to village officers...			2,243	15 8
Charges on account of jungle-farm in Nellore...			1,470	14 4
Amount transferred to the Forest Department in Madura...			8	0 0
Reward paid to the informer out of sale proceeds of stolen timber in Tinnevelly, as per Board's Proceedings, dated 15th November 1866, No. 8,264...			441	7 8
Seigniorage refunded in Coimbatore			11	12 0
Amount re-transferred to Forest Department in do.			237	9 0
Amount erroneously credited and subsequently transferred to the District Road Fund in Salem			100	0 0
Amount transferred to Forest revenues in do.			194	0 0
Rent of Streeharicotta jungles collected in Madras and remitted to the Collector of Nellore			10,300	0 0
		Total ...	95,185	10 9
Unadjusted Charges.				
Expenditure by the Public Works Department for which no particulars furnished in Ganjam		415	4 9	
Maintenance of trees in salt platforms, which charge should be borne by the Salt Department in do.		50	0 0	
		465	4 9	
Advances for works and cash remaining with the Executive Officers in Cuddapah		186	9 5	
Amount deducted from the monthly balances, as per Accountant General's instructions in Trichinopoly		1,238	6 11	
Amount debited to the Plus and Minus Memorandum, as per Accountant General's instructions, in Salem.	152 6 10			
Do. refunded from the sums drawn for expenditure in 1866-67, in do.	1,192 15 5			
Cash with the Officers of the Revenue Department in do.	2,619 1 2			
		3,964	7 5	
Balance outstanding on 30th April 1866, which according to the Government Order, dated 3rd November 1866, No. 2,986, should have been carried to the District Road Fund, but is altogether left out by the Collector in his accounts of the District Road and Jungle Conservancy Funds		15,020	13 7	
			20,875	10 1
		Total ...	1,16,061	4 10

35. The following is a statement of advances outstanding against the Collectors to be accounted for hereafter :—

Districts.	Unadjusted items of last year brought forward.	Unadjusted items of this year.	Total.	Recoveries made during the year 1866-67.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam ...	.....	465 4 9	465 4 9	.....	465 4 9
2. Cuddapah ...	156 9 11	186 9 5	343 3 4	156 9 11	186 9 5
3. Madras ...	594 3 3	.....	594 3 3	36 11 9	557 7 6
4. North Arcot .	2,029 14 9	.....	2,029 14 9	1,964 12 8	65 2 1
5. South Arcot..	1,199 14 8	.....	1,199 14 8	1,199 14 8	.....
6. Tanjore ...	1,450 4 9	.....	1,450 4 9	.....	1,450 4 9
7. Trichinopoly.	.....	1,238 6 11	1,238 6 11	.....	1,238 6 11
8. Coimbatore...	18 12 1	.....	18 12 1	18 12 1	.....
9. Salem ...	.....	3,964 7 5	3,964 7 5	.....	3,964 7 5
10. Malabar ...	.....	15,020 13 7	15,020 13 7	.....	15,020 13 7
Total ...	5,449 11 5	20,875 10 1	26,325 5 6	3,376 13 1	22,948 8 5

36. Pound Fund.—This fund had in its favor a balance of Rupees 1,17,093 at the beginning of the year 1866-67. This amount was raised to Rs. 2,61,522 by the addition of Rs. 1,44,430, being the receipts of the year under the heads noted in the margin. The expenditure of the year came to Rupees 1,41,945, leaving a balance of Rupees 1,19,577.

	Rs.
Fees levied on stray cattle under Section 12, Act No. III. of 1857 ...	1,22,560
Sale proceeds of do. do. ...	19,836
Miscellaneous	1,991
Recoveries of unadjusted items of last year...	43
	1,44,430

The following abstract shews the transactions of each district during the year 1866-67 :—

Districts.	Balance at the beginning of the year.	Receipts. Actual collections.	Receipts. Recoveries of unadjusted items.	Total including the balance.	Expenditure. Establishment and construction of Pounds.	Expenditure. Amount transferred to the District Road Fund.	Expenditure. Total.	Balance.	Amount of the balance proposed to be transferred in 1867-68.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam ...	1,930 0 4	3,460 7 6	.....	5,390 7 10	1,675 8 0	3,182 0 0	4,857 8 0	532 15 10	2,000 0 0
2. Vizagapatam.	2,817 8 11	6,368 13 11	.....	9,186 6 10	5,048 12 8	2,500 0 0	7,548 12 8	1,637 10 2	1,500 0 0
3. Godavery ...	9,155 5 11	10,451 14 1	.....	19,607 4 0	2,189 8 1	9,155 5 11	11,344 14 0	8,262 6 0	.....
4. Kistna ...	15,650 6 7	15,770 9 2	.....	31,454 9 9	3,260 6 0	9,167 0 0	12,427 6 0	19,027 3 9	10,000 0 0
5. Nellore ...	3,396 5 9	14,067 6 11	.....	17,463 12 8	4,628 3 7	4,000 0 0	8,628 3 7	8,835 9 1	.....
6. Cuddapah ...	5,958 12 6	4,713 6 8	.....	10,672 3 2	871 5 5	5,000 0 0	5,871 5 5	4,800 13 9	4,000 0 0
7. Bellary ...	11,969 2 8	5,189 15 8	.....	17,159 2 4	423 0 2	10,000 0 0	10,423 0 2	6,736 2 2	8,000 0 0
8. Kurnool ...	2,657 6 7	5,760 15 0	.....	8,418 5 7	228 2 0	4,000 0 0	4,228 2 0	4,190 3 7	.....
9. Madras ...	2,384 9 5	4,732 1 1	.....	7,116 10 6	2,445 7 5	3,000 0 0	5,445 7 5	1,671 3 1	1,000 0 0
10. North Arcot..	1,288 13 1	6,293 0 11	.....	7,581 14 0	3,749 9 0	.....	3,749 9 0	3,832 5 0	.....
11. South Arcot..	3,525 7 5	8,246 2 4	.....	11,771 9 9	5,550 0 7	3,000 0 0	8,550 0 7	3,221 9 2	3,000 0 0
12. Tanjore ...	8,822 7 3	14,556 6 3	.....	23,378 13 6	4,320 12 1	8,822 7 3	13,143 3 4	10,235 10 2	10,235 10 2
13. Trichinopoly.	5,279 7 4	4,714 13 11	.....	9,994 5 3	1,304 10 2	4,000 0 0	5,304 10 2	4,689 11 1	4,000 0 0
14. Madura ...	13,783 0 0	12,150 15 3	.....	25,933 15 3	1,993 2 10	12,000 0 0	13,993 2 10	11,940 12 5	11,000 0 0
15. Tinnevelly ...	8,773 1 1	8,859 3 0	.....	17,632 4 1	6,601 10 11	5,000 0 0	11,601 10 11	6,030 9 2	4,000 0 0
16. Coimbatore...	11,137 6 2	7,806 15 10	.....	18,944 6 0	1,482 11 5	4,000 0 0	5,482 11 5	13,461 10 7	6,000 0 0
17. Salem ...	6,002 4 7	8,400 2 0	.....	14,402 6 7	3,903 15 10	4,002 4 7	7,906 4 5	6,496 2 2	.....
18. South Canara	412 8 2	364 11 10	9 4 0	786 8 0	45 11 4	.....	45 11 4	740 12 8	.....
19. Malabar ...	2,148 9 1	2,478 14 0	.....	4,627 7 1	1,393 0 7	.....	1,393 0 7	3,234 6 6	3,000 0 0
Total ...	1,17,092 10 10	1,44,386 15 4	42 14 0	2,61,522 8 2	51,115 10 1	90,829 1 9	1,41,944 11 10	1,19,577 12 4	67,735 10 2

37. The receipts, as compared with those of the preceding year, shew a decrease of Rupees 21,372, which may be attributed to the year having comprised only eleven months. There is similarly a falling off in the expenditure also by Rupees 7,729. The charges included certain miscellaneous items, refunds of proceeds of stray cattle to parties, and unadjusted charges, amounting in all to Rs. 4,250. This being deducted from the total expenditure, the remainder, Rs. 46,866, was the outlay on account of establishment and construction and repair of Pounds, as shewn in the following abstract :—

	Rs.	A.	P.
Refunds of proceeds of stray cattle	759	5	11
Amount paid to the Officer Commanding Ceded Districts, being the collections made in Military Cantonment in Bellary... ...	134	14	0
Cost for feeding cattle in Salem...	1,834	7	7
Miscellaneous items	1,374	11	5
Unadjusted charges	146	10	7
	4,250	1	6

Districts.	Receipts.	Charges. Establishment.	Charges. Construction and repair of Pounds.	Charges. Total.	Per-centage of charges to the receipts.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Ganjam... ...	3,460 7 6	1,255 9 11	296 13 1	1,552 7 0	44·88
2. Vizagapatam ...	6,368 13 11	4,708 11 6	340 1 2	5,048 12 8	79·27
3. Godavery ...	10,451 14 1	1,833 13 9	167 4 10	2,001 2 7	19·14
4. Kistna... ...	15,770 9 2	1,560 0 6	881 2 9	2,441 3 3	15·48
5. Nellore ...	14,067 6 11	4,238 9 2	303 6 5	4,541 15 7	32·29
6. Cuddapah ...	4,713 6 8	806 5 5	65 0 0	871 5 5	18·48
7. Bellary ...	5,189 15 8	97 0 0	106 1 10	203 1 10	3·91
8. Kurnool ...	5,760 15 0	95 0 0	133 2 0	228 2 0	3·96
9. Madras ...	4,732 1 1	2,306 13 5	109 9 0	2,416 6 5	51·08
10. North Arcot ...	6,293 0 11	3,571 6 9	55 14 3	3,627 5 0	57·70
11. South Arcot ...	8,246 2 4	5,471 8 6	19 10 6	5,491 3 0	66·59
12. Tanjore ...	14,556 6 3	3,851 4 1	469 8 0	4,320 12 1	28·49
13. Trichinopoly ...	4,714 13 11	1,117 1 2	23 10 0	1,140 11 2	24·20
14. Madura ...	12,150 15 3	867 0 2	964 6 8	1,831 6 10	15·07
15. Tinnevelly ...	8,859 3 0	6,279 0 11	322 10 0	6,601 10 11	74·52
16. Coimbatore ...	7,806 15 10	907 13 1	438 13 0	1,346 10 1	17·12
17. Salem	8,400 2 0	1,713 0 9	144 7 6	1,857 8 3	22·11
18. South Canara ...	364 11 10	33 0 0	8 4 6	41 4 6	11·24
19. Malabar ...	2,478 14 0	1,030 13 0	271 11 0	1,302 8 0	52·57
Total...	1,44,386 15 4	41,744 0 1	5,121 8 6	46,865 8 7	32·45

38. From the foregoing it will be seen that, in the five districts, noted in the margin, the charges for establishment and the construction and repairs of Pounds were more than fifty per cent. of the receipts of the year, while in others it ranged from 3·91 per cent. in the Bellary District to 44·88 in Ganjam.

Vizagapatam	79·29
Tinnevelly	74·52
South Arcot	66·59
Malabar	52·57
Madras	51·08

39. During the year under review, a sum of Rupees 90,829 was transferred to the District Road Fund. In the three districts noted in the margin, the sums specified seem to have been transferred to this fund, though nothing was proposed for transfer in the accounts of 1865-66. In Madras 1,500 Rupees more, and in Kistna 833 Rupees less, than the amounts proposed by the Collectors in their accounts were transferred and in Malabar, the sum of Rupees 2,000 proposed at first to be transferred was not carried to the credit of the District Road Fund, on the plea that the transfer was not sanctioned by the Board. Such sanction was, however, not necessary. Rs. 67,736 were proposed by certain Collectors to be transferred in 1867-68. But in the districts noted in the margin, nothing has been proposed for transfer, except in South Canara, though large balances are outstanding.

	Rs.
Ganjam	3,182
Nellore	4,000
Kurnool	4,000

Godavery.	North Arcot.
Nellore.	Salem.
Kurnool.	South Canara.

40. The unadjusted advances outstanding against the Collectors are given below. The sum of Rupees 56-2-0, against the Collector of Madura, is composed of Rupees 51-2-0, being the difference in the balance brought forward, and Rupees 5 being the difference in the total expenditure entered in the Collector's Statement.

Districts.	Unadjusted Charges.				
	Items of 1865-66.	Items of 1866-67.	Total.	Recovered during the year 1866-67.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Kistna	33 10 0	.....	33 10 0	33 10 0	.....
2. Madura... ...	.....	56 2 0	56 2 0	.....	56 2 0
3. South Canara ...	9 4 0	.....	9 4 0	9 4 0	.....
4. Malabar ...	.....	90 8 7	90 8 7	.....	90 8 7
Total...	42 14 0	146 10 7	189 8 7	42 14 0	146 10 7

41. Public Bungalow Fund.—This fund during the past year obtained to credit a total income of Rupees 27,607. The balance at the beginning of the year was Rupees 22,444, which was with the addition of the receipts raised the amount available to Rs. 50,050. The expenditure during the year amounted to Rupees 17,167, leaving a balance of Rupees 32,883. The following abstract shews the financial transactions of the fund in each district for the year 1866-67:—

	Rs.	A.	P.
Fees from travellers	11,254	14	8
Grant-in-aid from Government	9,762	0	0
Sale of furniture	1,657	0	5
Sale of Bungalows at North Arcot	1,813	0	0
Miscellaneous items	2,495	7	7
Recoveries of unadjusted charges	624	4	1
Total...	27,606	10	9

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Districts.	Balance at the beginning of the year.	Receipts.			Total including the balance.	Expenditure.			Balance.
		Fees, &c.	Grants-in-aid.	Total.		Actual expenditure.	Unadjusted Charges.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	965 15 6	430 12 0	627 0 0	1,057 12 0	2,023 11 6	1,112 13 8	.....	1,112 13 8	910 13 10
2. Vizagapatam...	1,401 2 7	580 15 10	463 0 0	1,043 15 10	2,445 2 5	484 3 6	.....	484 3 6	1,960 14 11
3. Godavery... ...	424 9 8	488 9 3	274 0 0	762 9 3	1,187 2 11	664 14 1	.....	664 14 1	522 4 10
4. Kistna	214 6 9	1,277 10 9	533 0 0	1,810 10 9	2,025 1 6	1,363 11 5	301 0 9	1,664 12 2	360 5 4
5. Nellore	1,040 9 6	1,220 6 0	746 0 0	1,966 6 0	3,006 15 6	1,347 0 6	.....	1,347 0 6	1,659 15 0
6. Cuddapah ...	814 8 11	1,578 5 8	410 0 0	1,988 5 8	2,802 14 7	402 15 1	.....	402 15 1	2,399 15 6
7. Bellary	2,729 4 2	1,289 4 0	857 0 0	2,146 4 0	4,875 8 2	1,929 4 9	.....	1,929 4 9	2,946 3 5
8. Kurnool	167 7 10	323 11 0	.....	323 11 0	491 2 10	350 2 9	.....	350 2 9	141 0 1
9. Madras	882 3 10	298 12 0	424 0 0	722 12 0	1,604 15 10	525 14 9	.....	525 14 9	1,079 1 1
10. North Arcot ...	1,019 12 10	2,208 6 9	336 0 0	2,544 6 9	3,564 3 7	166 6 7	.....	166 6 7	3,397 13 0
11. South Arcot ...	1,409 12 0	539 9 6	720 0 0	1,259 9 6	2,669 5 6	796 8 3	.....	796 8 3	1,872 13 3
12. Tanjore	908 8 2	648 2 7	160 0 0	808 2 7	1716 10 9	456 4 5	.....	456 4 5	1,260 6 4
13. Trichinopoly ...	359 12 3	534 6 3	.....	534 6 3	894 2 6	529 6 9	.....	529 6 9	364 11 9
14. Madura	568 0 9	436 11 6	140 0 0	576 11 6	1,144 12 3	489 9 6	.....	489 9 6	655 2 9
15. Tinnevelly ...	797 15 3	1,171 4 11	127 0 0	1,298 4 11	2,096 4 2	1,278 5 1	.....	1,278 5 1	817 15 1
16. Coimbatore ...	3,838 5 7	1,066 0 9	1,357 0 0	2,423 0 9	6,261 6 4	1,615 15 5	.....	1,615 15 5	4,645 6 11
17. Salem	3,348 5 11	990 6 1	1,021 0 0	2,011 6 1	5,359 12 0	432 3 0	.....	432 3 0	4,927 9 0
18. South Canara...	1,196 8 6	526 2 7	475 0 0	1,001 2 7	2,197 11 1	629 11 2	.....	629 11 2	1,567 15 11
19. Malabar... ...	356 6 1	2,235 1 4	1,092 0 0	3,327 1 4	3,683 7 5	2,290 7 3	.....	2,290 7 3	1,393 0 2
Total ...	22,443 12 1	17,844 10 9	9,762 0 0	27,606 10 9	50,050 6 10	16,865 13 11	301 0 9	17,166 14 8	32,883 8 2

42. The fees from travellers realized during the year shew a small decrease of Rupees 486 as compared with those of the year 1865-66, which is owing to the year consisting of eleven months. The expenditure from this fund amounted to Rupees 17,167, as particularized in the margin, besides Rupees 7,131 from the Imperial Funds on account of repairs of bungalows. The following abstract shews the number of bungalows, the number of travellers who halted at them, and the amount laid out on repairs in each district :—

	RS.	A.	P.
Establishment	10,600	13	8
Batta to Sepoys...	3,395	7	7
Purchase and repair of furnitures	1,629	2	9
Repair of bungalows	185	5	11
Contingencies	1,055	0	0
Unadjusted charges in the Kistna District...	301	0	9
Total ...	17,166	14	8

Districts.	Number of travellers' bungalows.	Number of travellers who halted in the year.	Amount spent in repairing bungalows from Imperial Funds.
			RS. A. P.
1. Ganjam	10	335	.....
2. Vizagapatam...	9	239	123 0 0
3. Godavery	10	369	461 8 3
4. Kistna	21	842	592 14 2
5. Nellore	18	592	246 2 2
6. Cuddapah	6	192	2 14 0
7. Bellary	27	947	851 6 6
8. Kurnool	5	226	.....
9. Madras	8	513	.....
10. North Arcot	2	39	.....
11. South Arcot	9	522	170 0 0
12. Tanjore	6	340	386 0 0
13. Trichinopoly	12	438	262 3 9
14. Madura	6	324	.....
15. Tinnevelly	9	431	744 0 0
16. Coimbatore	18	297	723 7 10
17. Salem	5	260	.....
18. South Canara	16	400	235 8 9
19. Malabar	40	1,184	2,331 11 8
Total ...	237	8,490	7,130 13 1

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43. From the Ganjam Collector's report it appears that the bungalows at Berhampore and Chicacole are hired buildings, while the others are Government property; and that during the past year, the old bungalows at Ganjam and Pundy were put up to auction, but that as there were no bidders for the former building, the Assistant Engineer in charge of the Chilka Canal was allowed its use by Mr. Forbes, the then Collector, on condition of his keeping it in good repair and surrendering it when required.

44. The Collector of Cuddapah proposes to sell the bungalow at Chilmakur, as it is no longer required by the public officers in the district. He also proposes to retain those at Settwasipully and Tallapoddutur, till the Railway is opened to the frontier of the Bellary District. The Board approve these proposals, but they should be brought forward in a separate communication.

45. In North Arcot there were three bungalows at the beginning of the year; but of these that at Vellore was, under the orders of Government, dated 11th December 1866, No. 3,337, handed over to the Judicial Department, for the purpose of being used as a Court-house for the District Munsiff at that place. The Collector states that the remaining two were but little used. Mr. Robinson will be good enough to inform the Board what he proposes to do with these two bungalows.

46. The number of bungalows in Coimbatore, which were nineteen at the beginning of the year, was reduced to seventeen, that at Coonoor having been converted into a public office, and another at Sispara, having been destroyed by fire. There was, however, an addition of a new one at Pothanore, thus raising the number to eighteen; of these one at Metapolliem is rented by Mr. E. Smith as an Hotel for Rupees 20, and those at Pykara* and Neddivuttum,† a native named Emanual, at the rates noted in the margin.

* 10.
† 20.

47. There were twenty-six bungalows in Salem; of these six have been sold, and thirteen are maintained by district Officers from the subscriptions raised by them; two are used by the Public Departments, and five are supported partly by the Government grant, and partly by fees realized from travellers; the transactions of these five only are shewn in the accounts.

48. In paragraph 11 of his report the Collector of South Canara observes that no final orders were received upon the proposals of Mr. Cadell, in regard to the retention of certain Bungalows on the coast line; but the Board find that this subject was settled by Government, as will be seen from paragraph 14 of the Government Order, dated 10th May 1867, No. 1,067, communicated to the Collector with the Board's Proceedings, dated 4th July 1867, No. 4,170.

49. From the separate Statements received from the Collectors, shewing the condition of each bungalow, the Board observe that, with few exceptions, all the bungalows had been well and cleanly kept during the year, and satisfactorily managed. But many of them, it is reported, are in a dilapidated condition, and need immediate repairs. The Board trust that measures are being adopted to put them in proper order; but with the small sum at disposal for repairs, it is next to impossible to execute those repairs which are absolutely needed.

50. ENDOWMENT FUND.—In the districts noted in the margin the Endowment Fund was in operation during the year 1866-67. The Chuttrum at Tripaplore in South Arcot, which has hitherto been included in the list of Lungerkhanas, has this year been added to the list of Chuttrums, with three other Chuttrums in the district. The accounts of the Chuttrums of the several districts, as obtained from the Collector's reports and statements, are given in the following abstract:—

Godavery.
Madras.
South Arcot.
Tanjore.
Trichinopoly.
Madura.
Tinnevelly.
Coimbatore.
Salem.

Districts.	Receipts.								Expenditure.		Balance.	
	Balance at the beginning of the year.		Fixed allowance granted by Government.		Miscellaneous receipts.		Total.		Total including balance.			
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Godavery	5,803	0 0	.....		4,286	9 9	4,286	9 9	10,089	9 9	4,720 1 8	5,369 8 1
Madras	188	6 7	37	11 9	.....		37	11 9	226	2 4	108 3 7	117 14 9
South Arcot	804	10 6	954	9 0	18	4 0	972	13 0	1,777	7 6	1,381 14 11	395 8 7
Tanjore	40,929	0 0	12,848	8 8	1,83,254	10 6	1,96,103	3 2	2,37,032	3 2	1,68,753 5 6	68,278 13 8
Trichinopoly	8,574	7 11	2,055	0 0	368	6 0	2,423	6 0	10,997	13 11	1,744 11 2	9,253 2 9
Madura	19,579	13 9	10,225	0 0	1,837	13 6	12,062	13 6	31,642	11 3	20,568 5 3	11,074 6 0
Tinnevelly	23,720	15 0	682	0 0	8,616	13 11	9,298	13 11	33,019	12 11	3,958 11 4	29,061 1 7
Coimbatore	428	7 5	5,686	0 0	340	6 6	6,026	6 6	6,454	13 11	5,048 9 4	1,406 4 7
Salem	36	0 0	198	0 0	.....		198	0 0	234	0 0	162 13 2	71 2 10
Total ...	1,00,064	13 2	32,686	13 5	1,98,723	0 2	2,31,409	13 7	3,31,474	10 9	2,06,446 11 11	1,25,027 14 10

51. The Collector of the Godavery District states that a sum of Rs. 4,286-9-9 was realized from the Inam lands attached to the charitable Chuttrums at certain places, and that the charges connected with those institutions amounted to Rupees 2,017-4-7, though in the Abstract Statement of Local Funds the expenditure is entered as Rupees 4,720-1-8. The latter sum is taken in the abstract above given, and the Collector will be good enough now to furnish particulars for the charge.

52. The Collector of Madras disposes of the Endowment Fund in two lines, by stating that the balance at the end of the year was Rupees 117-14-9. In the Collector's Abstract Statement the balance brought forward is Rupees 143-7-0, instead of Rupees 188 according to the previous year's accounts. The correct sum is now entered in the Board's Abstract, and the Collector is requested to account for the difference in the balance.

53. In South Arcot there are four Chuttrums including the Tripaplore Chuttrum which have hitherto appeared in the list of Lungerkhanas. The balance of Rupees 804, brought forward at the beginning of the year, includes an unadjusted advance of Rupees 350 made for the repair of the Tripaplore Chuttrum. The Government annual grant for the Chuttrums amounted to Rupees 954, which, with the sum of Rupees 18, realized at Ellis' Chuttrum, and the balance at the beginning of the year, made up a total of Rupees 1,777. Of this, a sum of Rupees 1,382 was spent, of which, Rupees 456 were laid out in the repair of the Tripaplore Chuttrum. The Tripaplore Chuttrum is the only one of the four at which food is given to indigent pilgrims, and the expense incurred during the year on that account was Rupees 543-9-6 for feeding 2,831 travellers, being at a cost of 3 Annas and $3\frac{3}{4}$ Pies per head.

54. In Tanjore there were twenty-nine Chuttrums in 1865-66, and this number was raised to thirty-seven, by the addition of eight Chuttrums receiving ready-money allowances from Government hitherto excluded from the list. Of these thirty-seven Chuttrums, seventeen belong to the late Rajah of Tanjore, four to the Government, and the other sixteen to private individuals. The particulars of the transactions at these institutions are given below :—

Chuttrums.	Balance on 1st May 1866.	Receipts for 1866-67.	Total including the balance.	Charges.	Balance on 31st March 1867.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rajah's Chuttrums ...	29,536	1,65,510	1,95,046	1,57,714	37,332
Government do. ...	1,106	1,070	2,176	834	1,342
Other private do. ...	10,287	5,696	15,983	10,205	5,778
Total...	40,929	1,72,276	2,13,205	1,68,753	44,452

55. It will be seen that, at the Rajah's Chuttrums, the total expenditure amounted to Rupees 1,57,714 during the year, the particulars of which are given in the margin. The cost of food distributed to the poor was Rupees 1,10,541, or Rupees 16,688 more than in 1865-66, in consequence of the great distress which prevailed during the year. There was also a large increase in the item of

	Rs.
Distribution of food	1,10,541
Establishment, including menial servants, gardeners, and village officers	22,630
Repair of Chuttrums, &c...	10,060
Fixed allowance to Pagodas dependent on the Chuttrums	8,143
Jody, &c., paid to Government ...	6,340
	1,57,714

Maramut charges, owing to a large outlay having been incurred on tanks and other irrigation works, with the two-fold objects of repairing the works in question, and affording relief to the impoverished ryots. In four of the Government Chuttrums water-pandals are maintained in the hot season, but the assets of the remaining Chuttrums are only sufficient to keep them in good order as halting places for travellers. From the separate statement, shewing the transactions of each Chuttrum, received from this district, the Board observe that a sum of Rupees 23,826-7-1, said to be the unexpended balance of Pagoda, or Brahmin Swatantrams, hitherto held in deposit, was brought to the credit of the Endowment Fund during the past year. The Collector should explain in more detail how this amount has accrued.

56. In the Trichinopoly District there appear to be eighteen Chuttrums, though in the report for 1864-65, the number was stated to be only thirteen. In these Chuttrums a sum of Rupees 603 was spent on account of feeding the poor, and Rupees 451 in repairing a Chuttrum and in constructing a new one at Pandalur. The sum available for expenditure was Rupees 10,307.

57. It appears from the separate Statement received from Madura that there are eighteen Government, and nineteen private Chuttrums in the district. An expenditure of Rupees 12,345 was incurred for the building of the Chuttrum at Narikudy under the sanction of the Board, dated 1st August 1866, No. 5,723, and for the repairs of the sources of irrigation in the villages belonging to some of the other Chuttrums.

58. There were, as in 1865-66, seven Government, and ten private Chuttrums in Tinnevelly, besides water-pandals at three different places. The total expenditure in them was only Rupees 3,958 during the year under review, of which Rupees 2,000 was the cost of feeding the poor. The Collector promises to submit proposals for laying out, to some advantage, the large balance now remaining to the credit of the Fund.

59. In Coimbatore, besides a Lungerkhana, which is separately noticed, there are sixty-one Chuttrums, for the maintenance of which, there is an annual grant of Rupees 5,686. The expenditure on account of establishment and Saderwarid amounted to Rupees 5,048-9-4. In none of these Chuttrums are any charges incurred for feeding the poor.

60. In the Salem District there is only one Government Chuttrum, namely, that at Toppoor Choultry, which was, as usual, maintained by a Government grant of Rupees 198. Of the remaining twenty-seven Chuttrums in the district for the accommodation of native travellers, eighteen are under the management of the proprietors, with endowments in land, six are supported by the proprietors themselves, without any endowments, and one is in the occupation of the Police Department, the family of the original proprietor having become extinct.

61. During the year under notice there were seven Lungerkhanas in operation in the several districts. The number of persons relieved at each Lungerkhana, during the past year, with the cost and rate per head, as compared with the preceding year, are shewn below :—

Districts.	1865-66.			1866-67.			Comparison.	
	Number relieved.	Cost.	Rate per head.	Number relieved.	Cost.	Rate per head.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore ...	7,130	920 6 1	0 2 1	8,317	1,393 1 7	0 2 8	472 10 9	.....
Nellore... ...	56,394	3,248 6 10	0 1 0	51,527	3,618 9 9	0 1 2	370 2 10	.....
Kurnool ...	.....	360 0 0	.....	10,050	328 0 0	0 0 6	.....	.....
North Arcot. Vellore	75,096	4,223 12 7	0 1 0	58,863	4,123 14 0	0 1 1	.....	32 0 0
North Arcot. Arcot.	17,808	1,036 15 3	0 1 0	13,847	1,248 9 10	0 1 5	161 10 7	99 14 7
North Arcot. Sholingur	.....	1,175 4 1	.....	.....	1,280 9 5	.....	105 5 4	.....
Bellary, Gooty	8,917	1,544 6 10	0 2 9	10,446	2,036 8 7	0 3 1	492 1 9	.....
	.....	12,559 4 6	.....	.....	14,029 5 2	.....	1,601 15 3	131 14 7
							Net. 1,470 8 0	

62. It will be seen that in all the Lungerkhanas, with the exception of Coimbatore and Bellary, (and also Kurnool, in which no comparison can be made, owing to the number relieved, in 1865-66, not having been given by the Collector,) the number of persons relieved was less during the year, though the expenditure was greater as compared with the preceding year. The former result is more probably owing to the year under review consisting of eleven months, and the cause for the latter may be attributed to the high prices which prevailed during nearly the whole of the past year under review.

63. The following abstract shows the financial position of the institutions of the several districts :—

Districts.	Balance at the end of 1865-66 brought forward.	Amount of sanction and receipts from all sources during the year.	Total available for expenditure in the current year.	Charges.			Balance at the end of 1866-67.
				Cost of feeding.	Establishment Saderwarid including medicine.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore...	1,737 1 10	989 9 6	2,726 11 4	1,125 2 11	267 14 8	1,393 1 7	1,333 9 9
Nellore	48 12 1	4,040 0 0	4,088 12 1	3,471 14 0	156 12 0	3,628 10 0	460 2 1
Kurnool	12 3 6	330 0 0	342 3 6	328 0 0	... ...	328 0 0	14 3 6
North Arcot. Vellore... ...	786 0 7	4,176 0 0	4,962 0 7	4,008 6 0	115 8 0	4,123 14 0	838 2 7
North Arcot. Arcot..	787 2 0	1,200 0 0	1,987 2 0	1,149 9 10	99 0 0	1,248 9 10	738 8 2
North Arcot. Sholingur ...	144 9 2	1,280 9 5	1,425 2 7	818 1 5	462 8 0	1,280 9 5	144 9 2
Bellary, Gooty	650 7 2	2,702 12 0	3,353 3 2	1,352 9 1	683 15 6	2,036 8 7	1,316 10 7
	4,166 4 4	14,718 14 11	18,885 3 3	12,253 11 3	1,785 10 2	14,039 5 5	4,845 13 10

64. It is shewn in the above abstract that there are three Lungerkhanas in North Arcot, but that at Sholingur should be treated as a Chuttrum, and the Collector will accordingly include it in future in the list of Chuttrums. In addition to these institutions there are two Dispensaries, one at Vellore and the other at Ranipet, in which an expenditure of Rupees 4,790-14-9 is stated to have been incurred during the year. The average number of sick treated daily at the Vellore Institution during the year was 15½ in, and 28½ out-patients, and the numbers at Ranipet were 17 and 35 respectively.

65. Besides the annual fixed grant, a large amount of surplus Lungerkhana Funds, which had accumulated during the previous years, was credited to the Endowment Fund, of which a considerable portion was spent in relieving the serious distress which prevailed throughout the district in 1866, as sanctioned in the Government Proceedings, dated 30th August 1866, No. 2,293. The following abstract shews the transactions of the several institutions connected with the Endowment Fund for 1866-67. The expenditure at the Sholinghur Choultry is entered here as Rupees 1,280-9-5, (the exact amount of the receipt), though the Collector states in paragraph 56 of his Report that the expenditure was only Rupees 1,175-4-1. This difference should be explained—

		Rs. A. P.	Rs. A. P.
Balance on the 1st May 1866...			3,933 10 7
Fixed allowance granted by Government for the several institutions...		10,922 8 5	
Accumulated Surplus Lungerkhana Fund		20,853 15 1	
Subscription received towards the relief of the poor		2,443 14 1	
Recoveries		0 3 3	
			34,220 8 10
Total sum available.....			38,154 3 5
Lungerkhana at Vellore...		4,123 14 0	
Do. at Arcot		1,248 9 10	
Charity Choultry at Sholingur...		1,280 9 5	
Dispensary at Vellore		2,652 11 6	
Do. Ranipet		2,138 3 3	
Alms-houses at different places...		15,879 7 1	
Expenditure in affording relief to the distressed Christians		300 0 0	
Advanced to Dr. Hunter for the purchase of pottery....		35 0 0	
			27,658 7 1
Balance on the 31st March 1867			10,495 12 4

66. In bringing forward this balance in the accounts of 1867-68, the Collector will clearly shew what portion of it belongs to each of the several institutions in the district. The funds of the several institutions should be kept distinct from each other, and should not be credited to a general Fund as has been done on the present occasion. The balance remaining out of the accumulated surplus should be proportionately credited to the Vellore and Arcot Lungerkhanas.

67. The usual grant allowed by Government to the Lungerkhana at Nellore was supplemented during the year by a special grant of Rupees 1,100, under the Orders of Government, dated 14th March 1867, No. 614, for the relief of the distressed poor during the famine.

68. Though the year 1866-67 consisted of only eleven months, namely, from May 1866 to March 1867, the annual fixed Government grants appear to have been drawn for the whole year of twelve months in the case of many of the Chuttrums and Lungerkhanas.

69. Village Service Fund.—This Fund is in existence in only nine districts, as will be seen from the following abstract :—

Districts.	Balance at the beginning of the year.			Receipts during the year.			Total including the balance.			Expenditure.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Godavery.	15,710	4	8	.....	...	...	15,710	4	8	15,710	4	8	.....	...	...
Kistna....	10,675	3	4	16,214	5	7	26,889	8	11	26,120	12	4	768	12	7
Kurnool..	2,72,400	7	3	2,24,988	7	7	4,97,388	14	10	1,66,571	1	10	3,30,817	13	0
Madras...	280	8	9	2,398	15	11	2,679	8	8	1,782	11	5	896	13	3
North Arcot.....	2,093	6	6	.....	...	...	2,093	6	6	.....	...	...	2,093	6	6
South Arcot.....	.....	...	...	76,096	3	7	76,096	3	7	75,630	13	10	465	5	9
Trichinopoly....	64,640	14	0	1,06,619	15	5	1,71,260	13	5	87,895	15	0	83,364	14	5
Madura...	.....	...	...	583	0	8	583	0	8	583	0	8	.....	...	...
Salem.....	.....	...	...	8,824	11	1	8,824	11	1	8,790	12	5	33	14	8
Malabar..	.....	...	...	56,325	3	3	56,325	3	3	86	0	0	56,239	3	3
Total...	3,65,800	12	6	4,92,050	15	1	8,57,851	11	7	3,83,171	8	2	4,74,680	3	5

70. It will be observed that the balance on the 31st March 1867 was very large in the three districts noted in the margin. The Collector of Kurnool explains that the balance is owing to the Village Police question being still undisposed of, and that if his proposals, as communicated to the Inspector General of Police, are carried out, the whole balance will be required for the payment of the Village Police of the district. The Collector of Trichinopoly states that the balance will be disbursed in payment of salaries for Fusly 1276. In Malabar, the receipts under this head were derived from the deduction of ten per cent. from the Land Revenue Beriz of South Malabar, and amounted to Rupees 56,325, and no expenditure, save Rupees 86, being the personal allowances to the Adigaries of certain Amshoms, was incurred during the year. It is proposed to meet the cost of the Amshom Establishment of the whole district from the ten per cent. cess and the interest on the accumulated assets of former years collected from the same source and carried to Imperial revenue ; the matter has not, however, been finally settled.

	RS.
Kurnool.....	3,30,818
Trichinopoly.....	33,365
Malabar.....	56,239

71. In the Godavery District, there was a balance of Rupees 15,710-4-8 to the credit of the Village Service Fund at the end of 1865-66 ; the Collector states that it was struck off the Plus and Minus Memorandum for December 1866, and that the expenditure incurred for Village Establishment was debited to " 15, Allowances to District and Village Officers," under the instructions of the Accountant General ;

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but it is not explained to what head the sum in question was credited in the Collector's accounts. When the Accountant General gave these instructions he must have desired the Collector to transfer the sum to the credit of some head of receipt.

72. Process Service Fund.—Fees for serving processes were realized from the ryots during the year in all the districts except Vizagapatam, Kurnool, and Malabar, under the Madras Act No. II. of 1864. The financial transactions of the fund are given in the following abstract :—

Districts.	Balance at the beginning of the year.			Receipts during the year.			Total.			Expenditure.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ganjam	.....			987	9	3	987	9	3	875	3	9	112	5	6
Godavery	11	10	0	112	14	10	124	8	10	6	11	0	117	13	10
Kistna	147	6	0	615	6	6	762	12	6	627	4	7	135	7	11
Nellore	71	3	2	164	13	5	236	0	7	9	15	4	226	1	3
Cuddapah	4	3	0	144	12	0	148	15	0	73	14	0	75	1	0
Bellary	7	0	0	10	4	0	17	4	0	.....			17	4	0
Madras	3,267	9	11	7,135	6	7	10,403	0	6	3,237	9	3	7,165	7	3
North Arcot	3,411	11	4	7,060	2	10	10,471	14	2	5,608	9	0	4,863	5	2
South Arcot	4,353	12	6	16,266	2	10	20,619	15	4	13,271	10	6	7,348	4	10
Tanjore	43	10	0	1,165	7	6	1,209	1	6	1,125	11	4	83	6	2
Trichinopoly	384	5	0	2,328	5	0	2,712	10	0	2,139	7	0	573	3	0
Madura	5	8	0	1	0	0	6	8	0	.....			6	8	0
Tinnevelly	30	0	0	178	0	0	208	0	0	26	12	0	181	4	0
Coimbatore	208	10	1	2,030	13	11	2,239	8	0	1,595	1	4	644	6	8
Salem	.....			1,384	0	0	1,384	0	0	827	0	0	557	0	0
South Canara ...	166	4	6	691	14	2	858	2	8	646	3	5	211	15	3
Total...	12,112	13	6	40,277	0	10	52,389	14	4	30,071	0	6	22,318	13	10

73. The balances remaining to the credit of the fund are very large in the three districts of Madras, North Arcot, and South Arcot. The Collectors concerned will submit their proposals separately as to the disposal of these large balances.

74. Irrigation Cess Fund.—This cess was hitherto collected in Trichinopoly only, but from the beginning of the past year the cess was levied in Coimbatore also, under the Orders of Government, dated 16th November 1865, No. 2,810, in the eight talooks noted in the margin, three of which are in the Sub-Collector's division. It appears that the collections of the cess made in the sub-division talooks were not brought to the credit of this fund as directed, in consequence of Mr. McQuhae having issued orders to the Tahsildars of his division, to keep the cess collections as a separate fund, without bringing them into the General Cash Account, and to spend them on their own responsibility, according to the exigencies of the works, furnishing monthly accounts of receipts and disbursements to his office. These orders were irregular. It appears, however, that the Collector has since issued the necessary orders to credit to Irrigation Cess the balance of cash remaining with the

Collector's Division.....	Perindoray. Sattimungalum. Coimbatore. Pollachee. Pulladum.
Sub-Collector's Division.....	Caroor. Dharapooram. Ooroomalpetta.

Tahsildars. Under these circumstances, the transactions are given in the report only for those talooks that are in charge of the Collector.

	Coimbatore Collector's Division.	Trichinopoly.
	RS.	RS.
Balance at the beginning of 1866-67...	5,746	8,095
Receipts during 1866-67...	8,692	8,002
Total...	14,438	16,097
Charges...	5,144	7,476
Balance on the 31st March 1867...	9,294	8,621

75. The cash balance of Rupees 5,746, brought forward for Coimbatore, is stated to be the unexpended portion of the collections made on the irrigated lands under the Calingaroyen channel, in Perindoray Talook, under the old system, the amount having been kept separate in the Talook Treasury.

76. It is observed that the cess collections, during the past year in Trichinopoly, were very much less than those made in 1865-66, while the charges exceeded those of the previous year. The demand of the year under this head was Rupees 8,578. This, together with the arrears outstanding at the beginning of the year, namely, Rupees 5,995, amounted to Rupees 14,573. Of this, Rupees 4,085, on account of current, and Rupees 3,345, on account of arrear demand were collected, leaving Rupees 7,143 at the end of the year. Of this last sum, the Collector states that Rupees 3,717 have been since collected, and that steps have been taken for the speedy realization of the balance.

77. Town Fund in Madura.—The transactions of this fund are not noticed in the Collector's report. The balance was probably transferred to the Municipality, but the Collector should have noticed the subject and stated what sum was transferred to the Municipality, and when.

78. Cochrane's Canal Fund in Madras.—The only other item belonging to Local Funds that requires mention is the Cochrane's and Sadras Canal Fund in the Madras District. The transactions under this head appeared till 1864-65 in the Imperial accounts, but the canals have since been transferred to Local Funds under the Orders of Government, dated 5th March 1866, No. 566. The balance on the 30th April 1866 was, under this head, Rupees 41,479-12-1, the receipts during the year amounted to Rupees 43,919-9-6 making up a total of Rupees 85,399-5-7; out of which, Rupees 25,098-2-10 were expended on account of establishment and repairs of the canals, leaving a balance of Rupees 60,301-2-9 at the end of the year. A large portion of this sum is about to be expended in improving the canal.

79. The following abstract shews, in one view, the transactions of the several funds under the control of the Board for 1866-67. In the last column of the abstract are entered the advances or unadjusted charges outstanding against the several funds to be accounted for by the Collectors :—

Description of the Funds.	Balance at the beginning of year.	Receipts during the year.	Total.	Charges during the year.	Balance.	Unadjusted charges outstanding.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. District Road Fund...	3,15,357 2 7	8,80,810 3 9	11,96,167 6 4	7,88,161 4 8	4,08,006 1 8	75,686 0 3
2. Jungle Conservancy Fund	1,26,764 3 5	1,12,971 15 9	2,39,736 3 2	1,16,061 4 10	1,23,674 14 4	7,927 10 10
3. Pound Fund ...	1,17,092 10 10	1,44,429 13 4	2,61,522 8 2	1,41,944 11 10	1,19,577 12 4	146 10 7
4. Public Bungalow Fund	22,443 12 1	27,606 10 9	50,050 6 10	17,166 14 8	32,883 8 2	301 0 9
5. Endowment Fund ...	1,04,231 1 6	2,46,128 12 6	3,50,359 14 0	2,20,486 1 4	1,29,873 12 8	.....
6. Village Service Fund	3,65,800 12 6	4,92,050 15 1	8,57,851 11 7	3,83,171 8 2	4,74,680 3 5	.....
7. Process do.	12,112 13 6	40,277 0 10	52,389 14 4	30,071 0 6	22,318 13 10	.....
8. Irrigation Cess Fund	13,841 3 10	16,692 10 6	30,533 14 4	12,619 3 10	17,914 10 6	.....
9. Cochrane's Canal do. in Madras ...	41,479 12 1	43,919 9 6	85,399 5 7	25,098 2 10	60,301 2 9	.....
Total ...	11,19,123 8 4	20,04,887 12 0	31,24,011 4 4	17,34,780 4 8	13,89,230 15 8	84,160 6 5

No. 1.—*Statement shewing the Receipts and Disbursements on account of the District Road Fund in the several Districts of the Madras Presidency, for the year* 1866-67.

Districts.	Balance of last year brought forward.	Receipts.		
		Ferry rents.	Tolls on roads and bridges.	Road Cess.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	1,771 14 6	629 2 0	.....	.....
2. Vizagapatam... ...	3,949 7 0	22 2 0	.....	454 7 5
3. Godavery	40,373 8 7	7,562 8 5	.....	18,447 3 8
4. Kistna	28,391 14 8	4,886 11 0	.....	14,774 8 10
5. Nellore	5,472 15 10	.....	1,511 9 6	14,218 4 2
6. Cuddapah	5,854 6 5	.....	.....	5,537 6 2
7. Bellary	10,216 1 3	8,194 12 0	.....	533 10 6
8. Kurnool	2,436 14 2	46 4 0	.....	20,893 4 1
9. Madras	6,898 14 11	15 1 0	.....	2,732 7 1
10. North Arcot... ...	13,882 8 3	.....	.....	32,672 8 6
11. South Arcot	8,998 1 9	1,143 4 5	.....	43,634 0 3
12. Tanjore	38,865 6 7	3,677 8 2	.....	45,639 15 3
13. Trichinopoly... ...	9,563 10 2	.....	.....	28,107 2 3
14. Madura	27,981 9 11	.....	3,775 10 2	1,115 3 10
15. Tinnevelly	19,426 15 11	.....	.....	16,245 15 9
16. Coimbatore	10,166 6 3	4,217 2 0	19,154 5 10	11,824 4 2
17. Salem...	41,828 2 11	2,678 0 2	.....	19,794 2 7
18. South Canara ...	5,559 8 0	10,622 0 8	923 0 0	26,769 11 3
19. Malabar	33,718 11 6	59,443 13 3	.....	1,131 15 10
Total ...	3,15,357 2 7	1,03,138 5 1	25,364 9 6	3,04,526 3 7

Statement of Receipts and Disbursements on account of the District Road Fund,

RE

Districts.	Surplus collection of Pound Fund.	Grass rent.	Rent and sale of reeds.	Rent and sale of manure.	Fish rents.
	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	3,182 0 0	.....	.....	.....	1,536 7 4
2. Vizagapatam ...	2,500 0 0	.....	.....	.....	.....
3. Godavery ...	9,155 5 11	14,333 12 10	.....	.....	.....
4. Kistna	9,167 0 0	29 0 0	.....	.....	6,698 13 4
5. Nellore	4,000 0 0	191 0 0	.....	.....	66 8 0
6. Cuddapah ...	5,000 0 0	.....	.....	.....	.....
7. Bellary	10,000 0 0	.....	.....	1,170 13 4	14 0 0
8. Kurnool... ...	4,000 0 0	.....	.....	.....	.....
9. Madras	3,000 0 0	.....	.....	14 4 4	1,578 0 0
10. North Arcot ...	.....	151 0 0	0 6 0	248 5 4	7,239 5 7
11. South Arcot ...	3,000 0 0	10 2 0	.....	46 6 3	5,098 8 11
12. Tanjore	8,822 7 3	.....	.....	.....	18,494 14 0
13. Trichinopoly ...	4,000 0 0	1,506 6 4	287 3 8	.....	586 11 0
14. Madura	12,000 0 0	65 0 0	82 0 0	.....	14,227 15 9
15. Tinnevelly ...	5,000 0 0	.....	904 7 10	221 2 0	11,076 3 9
16. Coimbatore ...	4,000 0 0	197 2 7	.....	384 0 0	721 13 1
17. Salem	4,002 4 7	50 1 2	.....	393 14 0	2,341 14 7
18. South Canara ...	.....	.....	.....	.....	.....
19. Malabar... ...	.....	146 3 9	.....	.....	.....
Total ...	90,829 1 9	16,679 12 8	1,274 1 6	2,478 13 3	69,681 3 4

Proceedings of the Madras Government, Revenue Department,
20th June 1868.

in the several Districts of the Madras Presidency, for the year 1866-67.—(Continued.)

CEIPTS.—(*Continued.*)

Avenue Clippings.	Contribution in aid of Public Works, as particularized in Enclosure A.	Sale of materials and recoveries of past years' expenditure, as particularized in Enclosure B.	Recoveries of unadjusted charges, as particularized in Enclosure C.	Recoveries of advances made to Imperial works, &c., in 1865-66.
11	12	13	14	15
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 5 0	.....	.....	.....	.....
37 13 1	.....	17 8 0	4 12 5	.....
237 2 8	2,311 13 6	.....	.....	1,000 0 0
358 14 6	.....	1,308 8 4	7,989 0 1	1,270 0 0
.....	.....	28 0 0	10,327 6 2	.....
706 15 1	.....	.....	.....	.....
92 14 3	29 0 0	.....	.....	.....
.....	.....	13 0 0	.....	29 3 3
106 14 1	.....	.....	527 10 6	.....
8 12 3	1,412 3 7	24 10 4	14,124 10 3	.....
.....	.....	.....	501 7 7	117 2 0
4,721 9 11	5,715 4 0	133 2 2	12,082 15 3	.....
.....	.....	.....	28,403 13 10	.....
3,975 6 1	904 0 0	37 10 2	7,154 9 9	.....
2,292 6 9	1,750 0 0	.....	.....	.....
865 8 1	.....	1,363 1 0	7,488 0 4	.....
.....	1,970 1 9	1,280 14 10	7,019 14 1	.....
183 11 1	.....	.....	576 1 6	.....
4,327 14 10	.....	1,751 7 10	1,716 13 3	.....
17,917 3 8	14,092 6 10	5,957 14 8	97,917 3 0	2,416 5 3

Statement shewing the Receipts and Disbursements on account of the District Road Fund

Districts.	Receipts.—(*Concluded.*)			Total including the balance.
	Items which require explanation, as particularized in Enclosure D.	Sundry items as particularized in Enclosure E.	Total.	
	16	17	18	19
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	.....	.....	5,348 14 4	7,120 12 10
2. Vizagapatam ...	3,324 1 0	.....	6,360 11 11	10,310 2 11
3. Godavery ...	665 15 2	.....	53,713 14 2	94,087 6 9
4. Kistna	1,464 2 0	1 12 5	47,948 6 6	76,340 5 2
5. Nellore	.....	.....	30,342 11 10	35,815 11 8
6. Cuddapah ...	.. ..	.....	11,244 5 3	17,098 11 8
7. Bellary	40 12 3	267 5 6	20,343 3 10	30,559 5 1
8. Kurnool... ...	.....	.....	24,981 11 4	27,418 9 6
9. Madras	43 3 9	1,394 3 6	9,411 12 3	16,310 11 2
10. North Arcot ...	3,190 11 5	555 13 3	59,628 6 6	73,510 14 9
11. South Arcot ...	.....	9,552 2 3	63,103 1 8	72,101 3 5
12. Tanjore	747 9 9	.....	1,00,035 5 9	1,38,900 12 4
13. Trichinopoly ...	511 7 1	110 6 3	63,513 2 5	73,076 12 7
14. Madura	2,056 7 10	3,291 5 4	48,685 4 11	76,666 14 10
15. Tinnevelly ...	.....	54,628 6 7	92,118 10 8	1,11,545 10 7
16. Coimbatore ...	.....	5,125 14 4	55,341 3 5	65,507 9 8
17. Salem	379 6 4	2,336 14 5	42,247 8 6	84,075 11 5
18. South Canara ...	.....	42 13 1	39,117 5 7	44,676 13 7
19. Malabar	16,857 9 3	21,948 8 11	1,07,324 6 11	1,41,043 2 5
Total ...	29,281 5 10	99,255 9 10	8,80,810 3 9	11,96,167 6 4

in the several Districts of the Madras Presidency, for the year 1866-67.—(Concluded.)

Expenditure.				Balance.
Accounted for by particulars.	Not accounted for by particulars.	Advances made to Imperial works, &c.	Total.	
20	21	22	23	24
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4,112 3 1	495 15 10	.....	4,608 2 11	2,512 9 11
4,469 15 7	711 11 1	.....	5,181 10 8	5,128 8 3
65,414 6 1	2,773 12 8	.....	68,188 2 9	25,899 4 0
19,580 12 9	205 14 6	.....	19,786 11 3	56,553 9 11
18,171 0 0	.....	.....	18,171 0 0	17,644 11 8
10,076 15 0	1,975 11 10	.....	12,052 10 10	5,046 0 10
20,489 2 4	4,822 7 3	.....	25,311 9 7	5,247 11 6
9,639 14 0	... .	.....	9,639 14 0	17,778 11 6
8,616 10 11	.....	.....	8,616 10 11	7,694 0 3
25,037 6 6	20,658 2 6	.....	45,695 9 0	27,815 5 9
71,517 6 4	583 13 1	.....	72,101 3 5	.....
68,146 9 9	232 0 0	8,775 9 1	77,154 2 10	61,746 9 6
25,576 4 10	2,227 12 4	4,000 0 0	31,804 1 2	41,272 11 5
62,163 2 11	13,840 13 2	... .	76,004 0 1	662 14 9
44,821 6 2	340 10 1	.....	45,162 0 3	66,383 10 4
50,867 11 4	33 8 0	.....	50,901 3 4	14,606 6 4
63,041 1 1	7,014 0 1	.....	70,055 1 2	14,020 10 3
14,170 7 7	.....	.....	14,170 7 7	30,506 6 0
1,26,562 12 2	4,765 0 5	2,229 2 4	1,33,556 14 11	7,486 3 6
7,12,475 4 5	60,681 4 10	15,004 11 5	7,88,161 4 8	4,08,006 1 8

ENCLOSURE A in No. 1.

DISTRICT ROAD FUND.

Statement shewing the particulars of Contributions received during 1866-67.

Districts	Items.	Amount.	Total.
		RS. A. P.	RS. A. P.
Godavery	1. For opening a Channel to lead water to Sapta, Godavery	360 0 0	
	2. For the improvement of good water tanks in the town of Jaganaikapuram	856 13 6	
	3. For repairing Gavuru Korier in the town of Peddapur	475 0 0	
	4. For making and gravelling a road in the town of Cocanada	120 0 0	
	5. For extirpating prickly-pear at Peddapur ...	500 0 0	
			2,311 13 6
Bellary.	1. For repairs to be executed to Oopajerty Gunta.	.....	29 0 0
North Arcot.	1. For improving the town of Chendragheri ...	9 8 0	
	2. Do. do. Chittore	91 8 2	
	3. Do. do. Tripatty	358 0 0	
	4. Do. the Pichanoor Gunta at Gudiattum ...	703 3 5	
	5. For extirpating prickly-pear in the village of Surtham	100 0 0	
	6. For the construction of the Tritany road ...	150 0 0	
			1,412 3 7
Tanjore.	1. Cross-road from Road No. 18 at the Malliar head and joining Road No. 35	858 1 0	
	2. Do. from Pulienjeri, on Road No. 2, to the Coleroon via Teruperambiyam	742 0 10	
	3. Do. from Kandiyar to Trikatpully	200 0 0	
	4. Do. branching from Road No. 4 and leading to Ramoji Ghantike Chuttrum	103 15 3	
	5. Do. from Vettar Bridge to the Sea Custom-house at Nagore	74 0 0	
	6. Constructing a Tunnel in the town of Nedamungalum	61 15 0	
	7. Do. side drainage in Road No. 4 at Karuttangudi	6 10 6	
	8. Clearing tanks used for drinking purposes ...	3,668 9 5	
			5,715 4 0
Madura.	1. For clearing Neliyur channel and directing water into the same	400 6 4	
	2. For repairing Vadagari town	88 0 0	
	3. Do. of Thengarai	110 9 8	
	4. For Varaganady Bridge	305 0 0	
			904 0 0
Tinnevelly.	1. Constructing road from Strivilliputtur to Watrap	1,500 0 0	
	2. Repairing road from Gopalasamudram to Palamcottah	250 0 0	
			1,750 0 0
Salem...	1. For Sanitary Associations of the Huzoor town and Dencanakottah division	823 3 9	
	2. For sinking and repairing wells	927 8 0	
	3. For removing prickly-pear	164 6 0	
	4. For clearing certain Porumboke land in the limits of Canarapatnam, in the Kistnagheri Talook	55 0 0	
			1,970 1 9
	Total...	.....	14,092 6 10

18

ENCLOSURE B in No. 1.

DISTRICT ROAD FUND.

Particulars of sale of Materials and Recoveries of past years' expenditure, (1866-67.)

Districts.	Items.	Sale of materials.	Recoveries of past years' expenditure.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.
Vizagapatam.	Unexpended balance returned.	.....	17 8 0	17 8 0
Kistna ...	Sale proceeds of leaves of Vellattur Choultry	150 0 0		
	Do. of old paddle-boats at Bezorah	1,158 8 4	.....	1,308 8 4
Nellore ...	Sale of boats	28 0 0	.....	28 0 0
Kurnool ...	Amount returned by the Head Assistant Collector of Cumbum as unexpended portion of sum of Rupees 20, drawn by him for the raising of the Fort at Allinagur	.....	13 0 0	13 0 0
North Arcot.	Sale proceeds of old tools and plants	24 10 4	.....	24 10 4
Tanjore ...	Sale proceeds of useless materials	133 2 2	.....	133 2 2
Madura ...	Surplus charge	.....	17 10 2	
	Refund of the advance made for digging a well in Madura Talook water-shed ...	.....	20 0 0	37 10 2
Coimbatore...	Recoveries of past years' expenditure	.....	1,332 0 0	
	Refunded from the advance made for the repair of toll-gates	.....	6 1 0	
	Refund from the advance for the repair of a well	.....	25 0 0	1,363 1 0
Salem ...	Recoveries of loss of tools ...	1 4 1		
	Recovery of former years' expenditure	.....	92 4 0	
	Recovery of 1866-67... ...	.....	453 15 5	
	Refund of balance of previous year	.....	641 10 11	
	Do. of current year's expenditure	.....	91 12 5	
		1 4 1	1,279 10 9	1,280 14 10
Malabar ...	Sale proceeds of old materials, boats, &c.	44 15 9		
	Amount of unexpended balance of old years remaining in the Talook Treasuries brought to account during the year ...	.....	434 8 3	
	Old balances in the hands of the Executive Officer, Public Works Department, adjusted during this year	.....	1,271 15 10	
		44 15 9	1,706 8 1	1,751 7 10
		1,540 8 8	4,417 6 0	5,957 14 8

ENCLOSURE C in No. 1.

DISTRICT ROAD FUND.

Particulars of Recoveries of unadjusted charges, (1866-67.)

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS	A.	P.
Vizagapatam	Recoveries of unadjusted charges of 1865-66 ...	.....			4	12	5
Kistna ...	Amount, being the sum over-debited to Income tax in 1865-66...	1,000	0	0			
	Amount placed at the disposal of Public Works Department in 1865-66	3,212	0	0			
	Advance made for materials in do.	425	0	0			
	Cash remained with Executive Officers in do. ...	3,352	0	1	7,989	0	1
Nellore ...	Refunds of charges by Public Works Department	9,537	5	7			
	Do. by Revenue do. ...	135	0	7			
	Cost of petty establishment in 1865-66... ...	655	0	0	10,327	6	2
Madras ...	Unadjusted items of 1865-66... 1,920 15 2						
	Do. of 1866-67... 1,393 4 8	.....			527	10	6
North Arcot.	Unadjusted items of 1865-66 .. 16,317 11 0						
	Items of 1865-66 remaining to be adjusted at the end of the year 1866-67 ... ... 2,193 0 9	.....			14,124	10	3
South Arcot.	Amount of cash remained with Executive Officers	.....			501	7	7
Tanjore ...	Unadjusted charges of 1865-66 .. 14,760 6 6						
	Do. of 1866-67... 2,677 7 3	.....			12,082	15	3
Trichinopoly.	Cash remained with the Executive Officers recovered	1	3	6			
	Amount recovered from the sum placed at the disposal of Public Works Department in 1865-66	28,402	10	4	28,403	13	10
Madura ...	Recoveries of unadjusted item of 1865-66 ...	.....			7,154	9	9
Coimbatore..	Recoveries of unadjusted items of the year 1865-66...	.....			7,488	0	4
Salem ...	Recovered from the sum placed at the disposal of Public Works Department in 1865-66 ...	6,685	7	3			
	Adjusted charges of 1865-66 ... 2,293 10 10						
	Do. of 1866-67 ... 1,959 4 0	334	6	10	7,019	14	1
South Canara.	Unadjusted charges of 1865-66... 872 0 9						
	Do. of 1866-67... 295 15 3	.....			576	1	6
Malabar ...	Recoveries of unadjusted item of 1865-66 ...	.....			1,716	13	3
	Total ...	.....			97,917	3	0

ENCLOSURE D. in No. 1.

DISTRICT ROAD FUND.

Particulars of items which require explanation (1866-67.)

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Vizagapatam.	Amount credited as per Accountant General's instructions, dated 28th September 1866, No. 3,142.	...	...	...	3,324	1	0
Godavery	Amount added as per Accountant General's letter, dated 26th February 1867, No. 5,810	...	...	...	665	15	2
Kistna...	Amount received from Public Works Department on account of expenditure incurred for Hulling-machine, the same sum having once been credited in the Collector's accounts which has been taken as recovery of advance	1,270	0	0			
	Amount expended, in 1865-66, on repairs of Naval-lekullu tank, which was not included in Collector's Memorandum	166	2	0			
	Amount credited as per Accountant General's letter, dated 21st February 1866, No. 5,715½, being the refund in Public Works Department	28	0	0	1,464	2	0
Bellary...	Amount credited as per Accountant General's Circular, dated 26th February 1867	...	...	...	40	12	3
Madras.	Do. do. dated 27th October 1866, No. 3,665	...	...	...	43	3	9
North Arcot.	Refunded by the Department of Public Works, credited as per Accountant General's letter, dated 21st February 1867, No. 5,723	...	...	...	3,190	11	5
Tanjore.	Receipts realized by Department of Public Works Officers, and credited as per instructions from the Accountant General...	...	...	...	747	9	9
Trichinopoly.	Amount added as per Accountant General's Memorandum under different numbers of 1866-67... ...	...	...	...	511	7	1
Madura.	Refund by the Public Works Department, under the orders from the Accountant General	...	...	...	2,056	7	10
Salem...	Amount realized by the Public Works Department.	212	12	6			
	Balance of 1865-66	166	9	10	379	6	4
Malabar.	Difference between credit given to Public Works Department in 1865-66, and their actual expenditure of that year	11,011	9	4			
	Excess amount included in the Collector's balance ..	5,845	15	11	16,857	9	3
	Total...	...	...	...	29,281	5	10

ENCLOSURE E in No. 1.

DISTRICT ROAD FUND.

Statement shewing the particulars of sundry items under the head of the District Road Fund, for the year 1866-67.

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Kistna ...	Miscellaneous receipts				1	12	5
Bellary ...	Sale proceeds of Fort stones				267	5	6
Madras ...	Sale proceeds of old Tannah station building at Chingleput	52	0	0			
	Do. of do. at Nathum ...	62	0	0			
	Do. of do. at Meyoor ...	39	7	6			
	Interest on Government Promissory Notes ...	1,240	0	0			
	Sundry receipts	0	12	0			
					1,394	3	6
North Arcot.	Sale proceeds of Cutwal's Choultry at Arnee ...	306	6	4			
	Refund of cash balance of the Jungle Conservancy Fund with the Department of Public Works erroneously credited to this fund ...	0	0	1			
	Amount of Special Fund ordered to be placed in deposit for certain works, but erroneously credited to this fund	206	6	10			
	Refund from the cost of supervision by Public Works Department...	43	0	0			
					555	13	3
South Arcot.	Rent of Cocoanut trees on the sides of roads ...	100	0	0			
	Sale proceeds of stones	10	0	0			
	Savings and refunds	5	5	5			
	Amount borrowed from Imperial Funds	9,436	12	10			
					9,552	2	3
Trichinopoly.	Sale proceeds of granite stones from the Fort walls to the Railway authorities	46	1	2			
	Rattan tax	8	8	0			
	Sale of leaves	21	8	0			
	Vellel grass	27	6	0			
	Savings effected in carrying out works	6	15	1			
					110	6	3
Madura ...	Collection on bandy pettahs	1,127	4	4			
	Fees on Measures	179	12	3			
	Amount transferred from Endowment Fund for repairing Cullun Madura one erroneously to this Fund...	70	0	0			
	Pay of mile-man, &c., not disbursed	30	9	5			
	Amount re-imbursed to this fund from Jungle Conservancy Fund, being the charges appertaining to the latter and by mistake debited to the former	1,637	15	1			
	Amount recovered from Imperial Funds of the reward for killing a tiger debited by mistake to this fund	10	0	0			
	Surplus charge of Maramut	13	0	0			
	Amount recovered from the Imperial Fund of the Stamping Fee Fund balance on 1st May 1865, erroneously debited to this fund and credited to the Iyen account	97	11	3			
	Sale proceeds of a building at Teroopulney ...	125	1	0			
					3,291	5	4
Tinnevelly ...	Surplus Devastanum Fund	51,629	13	7			
	Fees collected on cart-stands	108	7	2			
	Rent of Government bazaars	83	1	9			

Statement shewing the particulars of Sundry Items under the head of the District Road Fund, for the year 1866-67.—(Continued.)

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Tinnevelly.—*(Concluded.)*	Sale proceeds of refuse oil from the lamps of Soolochana Moodelliar Bridge	8	8	7			
	Do. of stones, &c., of the demolished Fort wall at Palamcottah	2,790	15	6			
	Recovery of the value of tunnel stones appropriated by certain ryots	7	8	0			
					54,628	6	7
Coimbatore.	Fees levied in the markets at Ootacamund and Coonoor	5,116	0	4			
	Sale of stones, &c., in the old Fort at Suttimungalum	9	14	0			
					5,125	14	4
Salem... ...	Interest on Pagoda surplus Fund	2,150	0	0			
	Sale proceeds of stones and earth of Government wells	26	10	6			
	Tax on Pandals	8	0	0			
	Fines	0	11	0			
	Sale of trees	15	10	7			
	Extra receipts...	10	0	0			
	Rent on market buildings	125	14	4			
					2,336	14	5
South Canara.	Interest	15	3	4			
	Refund, &c.	27	9	9			
					42	13	1
Malabar ...	Ten per cent. on the net receipt from the escheat sales	20,942	11	0			
	Fees on Ponani groynes	1,005	13	6			
	Profit and Loss	0	0	5			
					21,948	8	11
					99,255	9	10

DISTRICT ROAD FUND.

No. 2.—*Statement shewing the particulars of expenditure from the District Road Fund during* 1866-67.

Districts.	Items.	Amount.		Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
GANJAM.	ORIGINAL WORKS.			
	Roads and Communications.			
	Road from Jagannadapur to Poorooshottapur	2,830 10 0		
	Constructing a branch road from Koorlum on Trunk Road No. 6 to the port of Barwah	627 1 1		
			3,457 11 1	
	Repairs.			
	Repair to Aska branch road... ...	...	80 0 0	
	Establishment and Contingencies.			
	Petty Establishment	...	207 0 0	
	Cost of supervision of the works by the Public Works Department	...	366 0 0	
	Sundry Items.			
	Hire of 24 coolies for cutting down trees on the road near the Hill Jail at Rapulconda	...	1 8 0	
	Unadjusted Items.			
	Difference between the amount deducted on account of expenditure for 1865-66, and the amount shown in the Accountant General's letter, dated 28th Sept. 1866, No. 3,142...	...	495 15 10	
				4,608 2 11
VIZAGAPATAM.	ORIGINAL WORKS.			
	Roads and Communications.			
	Constructing branch road from Narsapatam to Golconda...	900 0 0		
	Branch road from do. to Tallapollem.	3,540 0 0		
			4,440 0 0	
	Miscellaneous Public Improvements.			
	Planting and watering trees by the Narsapatam road-side	...	19 15 7	
	Establishment.			
	Huzoor Gumastah, for April 1866 ...	...	10 0 0	
	Unadjusted Items.			
	Amount placed at the disposal of Public Works Department under instructions from the Accountant General	5,151 11 1		
	Deduct the amount accounted for by particulars	4,440 0 0		
		...	711 11 1	
				5,181 10 8

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

Districts.	Items.	Amount.		Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
GODAVERY.	ORIGINAL WORKS.			
	Roads and Communications.			
	Constructing Ghauts at Coringa river, one on each side of Cocanada and Yanam road	2,500 0 0		
	Do. a Channel from Enjeram Canal to Draksharama to supply that town with fresh water	611 7 4		
	Do. road from Penugudur to Jagannadagiri	2,216 12 0		
	Do. District road from Nellapully to Coringa	1,051 9 3		
	Do. a gravelled road on the canal bank between Cocanada and Samulcottah	2,711 6 11		
	Do. road from Ambajipetta to Amalapur, being the unfinished portion of the Gunnaveram and Ambajipetta road	355 7 5		
	Do. District road from Tanuku via Duva to Prattipadu	7,057 5 1		
	Do. Sidhantum to Martur via Pennugonda	2,995 15 3		
	Do. road from Narasapur to Veranavaswarum	5,846 12 2		
	Do. road from Palcole to Dodipatla...	7,864 7 5		
	Do. road from Ellore to Allipulli on the Hyderabad frontier	8,326 2 11		
	Do. road from Panigiri to Nedadavole.	5,588 9 3		
	Works below Rupees 100	37 14 4		
			47,163 13 4	
	Miscellaneous Public Improvements.			
	Planting avenue trees and fencing and watering and watching the existing ones on channels, &c.	4,444 0 4		
	Extirpating prickly-pear at Peddapuram	1,000 0 0		
	Paid to the inhabitants of Jagannaikpur, being grant-in-aid and refunds of local contributions for improving good water tanks in that town under orders of the Board, dated 9th June 1866, No. 3,955	1,713 11 0		
	Do. to do. the inhabitants of Peddapur, being do. for do., Gonru Kovuru at that town under do., dated 27th July 1866, No. 5,181...	950 0 0		
	Do. to Happel, Esq., and do. for gravelling a road in the town of Cocanada under do., 18th August 1866, No. 5,816	240 0 0		
	Compensation to Inamdars whose lands were occupied under District roads — Vide Board's Proceedings, dated 6th July 1866, No. 4,586... ...	218 1 10		
	Cost for constructing 24 Ferry-boats, as sanctioned by the Board in their Proceedings, dated 4th June 1866, No. 3,834	2,875 0 0		
			11,440 13 2	

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
GODAVERY.—(*Concluded.*)	REPAIRS.			
	Roads and Communications.			
	Repairing Kottapully road	750 4 10		
	Maintaining the completed portion of road from Pennuguduru to Jagannadagiri	799 14 1		
	Repairing road from Kottapully to Gunte	249 0 11		
	Do. do. from Gunnaveram to Ambajipetta	299 13 11		
	Do. do. from Ambajipetta to Amalapur	450 14 2		
	Taking out broken pile of the Bander lunka bridge and screwing down new piles, &c.	145 10 1		
	Repairing road from Tanuku to Pratepadu	299 5 10		
	Do. do. Yerraveram to Jaddangi ...	899 9 5		
	Do. do. from Samulcottah to Rajanagram	1,000 0 8		
	Do. do. from Yeleswaram to Jaddangi	359 5 3		
			5,253 15 2	
	Miscellaneous Public Improvements.			
	Repairing a Ferry-boat at Kota ...	398 11 4		
	Do. a Tappal Ferry do. at do. ...	104 6 8		
	Do. a Ferry-boat at Coringa ...	108 11 9		
	Do. a Shoe-boat at do.	80 15 4		
	Do. a Ferry-boat at Kommelli ...	37 0 0		
	Do. a do. at Mulastanum	460 0 0		
	Do. a do. at Goganamatam ...	259 12 1		
	Do. a do. at Vaddiparu	35 13 3		
			1,485 6 5	
	Establishment and Contingencies.			
	Charges for sending Road Cess Notices to Narasapur Talook	1 4 0		
	Do. for conveying Ferry-boats to different places	22 8 0		
			23 12 0	
	Sundry Items.			
	Cost of surveying the road from Samulcottah to Tuni	38 0 0		
	Do. do. from Peddapur to Jaggampetta	8 10 0		
			46 10 0	
	Unadjusted Items.			
	Difference as noticed by the Collector in his letter, dated 17th November 1866...	...	2,773 12 8	68,188 2 9
KISTNA.	ORIGINAL WORKS.			
	Roads and Communications.			
	Road from Ponnur to Yintur	1,629 8 10		
	Do. from Tenali to Jagarlamudi ...	498 1 8		
	Do. from Vellatole to Sendole ...	282 1 4		
	Constructing road tunnel in Ponnur road near Chabrole bridge... ...	118 13 0		
	Do. do. do. on Road No. 6 ...	171 8 7		
	Do. a road dam near Kurnuntooloo on Trunk Road No. 6	132 11 4		

Proceedings of the Madras Government, Revenue Department,
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Statement shewing the particulars of expenditure, &c.—(Continued.)

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
KISTNA.—(*Continued.*)	*Roads and Communications.*—(Contd.)			
	Constructing a road from Jaggiapet to join Hyderabad road at Chillakollu.	169 13 0		
	Works below 100 Rupees	182 9 1		
			3,185 2 10	
	Miscellaneous Public Improvements.			
	For enlarging a trench and converting it into a tank	187 11 0		
	For digging a well in the village of Tummaveram	50 0 0		
	Do. do. at Nanjerapundi Salt Kotar.	40 0 0		
	Removing jungles on both sides of the road in the town of Bezoarah ...	15 0 0		
	Erecting a hulling-machine at Nidamole lock	1,183 5 5		
			1,476 0 5	
	REPAIRS.			
	Roads and Communications.			
	Maintenance of road from Chabrole to Ponnur	321 12 2		
	Do. do. from Ponnur to Bapatla...	123 7 0		
	Do. do. from Guntoor to Chabrole.	606 11 10		
	District road near Satulur, Narasaroyapetta, and Vellupur	968 10 7		
	Maintenance of road from Kankipad to Gudivada	397 7 7		
	Do. of do. from Gudivada to Panaroo	364 11 0		
	Do. of do. between Kankipad and Vuppalur	366 11 1		
	Improving road from Robertson's Petta towards Regimental lines	1,062 2 1		
	Repairing Cantonment road in Masulipatam	300 0 0		
	Levelling the tract between Bunder and Munganapudi	100 0 0		
	Works below Rupees 100	94 12 2		
			4,706 5 6	
	Miscellaneous Public Improvements.			
	For the repairs of the drainage in the town of Masulipatam	9 11 9		
	Repairing hedges to the garden at Nandigamah	11 3 0		
	Repairing Travellers' Bungalows in the Fort of Masulipatam	298 11 5		
	Do. do. at Bapatla...	71 8 6		
	Do. do. at Gunnaveram	24 11 11		
	Repairing Ferry-boat at Pondugalu ...	56 13 4		
	Do. do. at Bezoarah on the Kistna river	62 3 5		
			534 15 4	
	Establishment and Contingencies.			
	Salary of Petta Canal Establishment...	154 0 0		
	Do. of Ferry Establishment ...	134 3 5		
			288 3 5	
	Cost of supervision on works by the Public Works Department... ...	...	2,911 0 0	
	Sundry Items.			
	Value of Bamboo purchased for the use of boats on the Kistna river at Bezoarah	...	9 2 2	

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

Districts.	Items.	Amount.			Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
KISTNA.—(*Concluded.*)	*Erroneous credit of previous years.*				
	Amount transferred to P. W. D. on account of fees collected on licensed boats during the year 1865-66, under orders of the Board, dated 15th January 1867, No. 274	6,399 2 5			
	Do. refunded to the Renters of Ferries at Sooryapollum and Ibrampatam in the Bezoarah Talook, as per orders of the Board, dated 20th November 1866, No. 8,381	70 12 8			
			6,469 15 1		
	Unadjusted Items.				
	Amount recovered from P. W. D. credited in the accounts of last year, which was not included in the accounts received from the Controller of that Department... ...	...	205 14 6		19,786 11 3
	ORIGINAL WORKS.				
	Roads and Communications.				
NELLORE.	Constructing a road from Somaswaram to Nellore	285 9 9			
	Do. Gangapatam road at Virdapenakini	1,431 2 7			
	Improving the road between Kistnapatam and the villages, &c., north of the Kistnapatam Canal	1,427 13 0			
	Completing an arch over the Labura branch of the Narrayanareddipetta Regulator	162 14 0			
	Metalling the road from Anicut toll-gate to Nabobpet bridge	217 5 8			
	Constructing Allur and Kavuragunta road...	900 0 0			
	Do. Allur and Iskapalli road ...	1,700 0 0			
	Do. Kanigiri Kandukuru and Olapolem road to the beach	4,083 0 9			
	Do. a fair-weather road between Ponnalur and Kanigiri	1,057 9 8			
	Do. a Sungum and Kaligiri road ...	1,783 7 1			
	Do. a road from Dornal road to Udayagiri	661 13 0			
			13,710 11 6		
	Miscellaneous Public Improvements.				
	Grant-in-aid of the Nellore Town Conservancy Fund	...	640 4 3		
	REPAIRS.				
	Roads and Communications.				
	Repairing Nellore and Gangapatam road...	707 7 4			
	Do. road from Nabobpet to Narkuru.	240 0 1			
	Gravelling the crown of the Ponnair Anicut	514 6 6			
	Arching over the Indukurpet vent of the Narrayanareddipet Regulator in lieu of the proposed road from Narrayanareddipet to Narukur ...	157 14 7			

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

Districts.	Items.	Amount.			Total.
		Rs. A. P.		Rs. A. P.	Rs. A. P.
NELLORE.—(*Concluded.*)	*Roads and Communications.*-(Contd.)				
	Repairing Allur and Ragoopollem road.	288 0 0			
	Do. do. and Kavurugoonta do...	144 0 0			
	Do. Tettu and Ramayapetta do...	331 1 11			
			2,382 14 5		
	Establishment.				
	Petty Establishment	...	655 0 0		
	Cost of supervision on works by the Public Works Department... ...	...	782 0 0		
	Sundry Items.				
	Amount of Municipal Tax levied on Anicut Toll-house, as per Board's Proceedings, dated 16th March 1867, No. 1,649	...	0 1 10		18,171 0 0
	ORIGINAL WORKS.				
	Roads and Communications.				
	Constructing road from Cuddapah to Pulivendla	1,903 12 7			
	Do. do. from Badwail to Porennawla.	763 14 0			
	Do. do. from Poddatur via Midekur to Nandiallempett	1,439 14 10			
			4,107 9 5		
	Miscellaneous Public Improvements.				
	Grant-in-aid to one Soobba Reddy for constructing a certain road... ...	...	500 0 0		
	REPAIRS.				
CUDDAPAH.	*Roads and Communications.*				
	Repairing road from Calcuddah to Gurrumcondah	764 0 0			
	Do. do. from Camalamadagu to Saddam	1,076 15 7			
	Do. do. from Madanapully to Pulair via Voilpaudu	1,652 15 8			
	Do. do. from Cuddapah to Sidhout ...	524 12 0			
	Do. do. from Midekur to Paramamilla via Yaddaduga Pass ...	950 10 4			
			4,969 5 7		
	Miscellaneous Public Improvements.				
	Grant-in-aid to one Fakeer Saib for cleaning out and re-stoning a well...	...	500 0 0		
	Unadjusted Charges.				
	Amount not accounted for by particulars	...	1,975 11 10		12,052 10 10
	ORIGINAL WORKS.				
	Miscellaneous Public Improvements.				
BELLARY.	Charges incurred by the Municipal Commissioners for the Civil Petta, Bellary	3,300 0 0			
	Do. do. do. at Anantapur... ...	539 4 2			
	Constructing a Village Choultry at Anantapur	200 0 0			
	Planting avenue trees, &c.	1,973 6 5			
			6,012 10 7		

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

Districts.	Items.	Amount.			Total.
		RS. A. P.	RS. A. P.	RS. A. P.	
BELLARY.—(*Concluded.*)	REPAIRS.				
	Roads and Communications.				
	Repairing road from Camalapur to Darojee...	575 11 5			
	Do. do. from Ramandrug to Bellahoony	483 14 9			
	Do. do. from Gurrypoor to the Mysore Frontier at Hurryoor	2,952 3 8			
	Do. do. from Kudligi to Hurpunhulli	863 14 0			
	Do. do. from Huvinhadgalli to Sovaihalli	90 0 0			
	Do. do. from Hindupur to Codiconda.	574 9 0			
	Do. do. from Raidrug to Kadiri ...	2,202 12 0			
	Do. do. from Hurpunhulli to Huvinhadgalli	480 0 0			
	Do. do. from Ojeni to Kotoor ...	360 0 0			
	Do. do. from Kudligi to Goodicottah	538 15 6			
	Do. do. from do. to Hospet ...	417 0 6			
	Do do. from Huvinhudgalli to Tumberhully	316 14 6			
	Do. do. from Hospet to Kumply ...	1,000 0 0			
	Do. do. from Darmaveram to Bookapatam	800 0 0			
	Do. do. from do. to Damajapully.	400 0 0			
	Do. do. from Pengonda to Bookapatam	582 15 6			
	Do. do. from do. to Madacsira ...	851 8 4			
	Do. do. from do. to Hindupur ...	305 10 4			
	Do. do. from Hindupur to Madacsira	450 5 9			
	Do. do. from Heramellunkara to Sovaihulli	100 0 0			
	Do. do. from Mungapur to Magaihulli...	35 0 0			
	Establishment.		14,381 7 3		
	Petty Establishment attached to the Raidrug Range	...	95 0 6		
	Unadjusted Items.				
	Amount of expenditure of 1865-66 not accounted for by particulars ...	...	4,822 7 3		
				25,311 9 7	
KURNOOL.	ORIGINAL WORKS.				
	Roads and Communications.				
	Constructing road from Cumbum to Markapur	2,880 0 0			
	Do. do. from Nandikotkur to Bairluti.	4,519 15 2			
			7,399 15 2		
	REPAIRS.				
	Roads and Communications.				
	Repairing Rampur Ghaut road ...	199 15 0			
	Do. road from Kurnool to Nandikotkur	1,819 15 10			
	Do. do. from Nundial to high road.	200 0 0			
	Sundry Items.		2,219 14 10		
	Miscellaneous payments	...	20 0 0		
				9,639 14 0	

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

Districts.	Items.	Amount.			Total.
		RS. A. P.	RS. A. P.	RS. A. P.	
MADRAS.	ORIGINAL WORKS.				
	Roads and Communications.				
	Road from Codumbakum to Sydapet ...	300 0 0			
	Do. connecting the one by the river side with the Southern Trunk Road at Vembakum	16 1 3			
			316 1 3		
	Miscellaneous Public Improvements.				
	For removing Prickly-pear in the Town of Madras	45 10 0			
	Supplementing local contributions for a road at Streeperamadore... ...	500 0 0			
	For sanitary improvement in the Town of Conjeveram	250 0 0			
	One Boat employed for crossing river Adyar in the Ponnery talook ...	17 8 0			
			813 2 0		
	REPAIRS.				
	Roads and Communications.				
	Road from Trivellore to Nagalapuram.	1,780 0 0			
	Do. from Oottoocaudu to Sattivadu...	450 0 0			
	Do. from Sattivadu to Courapetta ...	870 0 0			
	Do. from Wallajapet to Sunkuwar Choultry	1,000 0 0			
	Do. from Elphinstone Bridge towards Sadras	399 15 0			
	Do. in Sydapet Town	199 0 9			
	Cantonment Bazaar road at Poonamallee	250 0 0			
			4,948 15 9		
	Miscellaneous Public Improvements.				
	For lighting Marmalong Bridge ...	223 6 1			
	Maintaining Avenues...	1,873 1 4			
			2,096 7 5		
	Establishment and Contingencies.				
	Petty Establishment	...	2 0 6		
	Cost of supervision by the P. W. D....	...	440 0 0		
				8,616 10 11	
NORTH ARCOT.	ORIGINAL WORKS.				
	Roads and Communications.				
	Road from Teroovatoor to Wandewash	1,200 0 0			
	Do. from Chittoor to Gudiatum ...	2,995 3 5			
	Do. from do. to Iral	500 0 0			
	Do. from Aroopaukum to Old Arcot.	500 0 0			
	Do. from Teroottany to Railway Station	150 0 0			
	Do. from Chendragerry to 2nd class Road No. 7	50 0 0			
	Do. from Banaveram to Mahandravady...	1,000 0 0			
			6,395 3 5		
	Miscellaneous Public Improvements.				
	Removing Prickly-pear on Kuttammeshe road of Chittoor tank bund...	66 11 7			
	Do. do. in the village of Theerthum	100 0 0			
	Do. do. in Puthulpet on Cuddapah road...	14 0 0			

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
NORTH ARCOT.—*(Continued.)*	*Miscellaneous Public Improvements.*—(Continued.)			
	Digging a well at Damalcheruvu on Cuddapah road	128 4 9		
	Do. on station road at Chittoor ...	45 0 0		
	Planting and maintaining trees along the Road No. 7	42 0 0		
	REPAIRS.		396 0 4	
	Roads and Communications.			
	Road from Chittoor to Koratullupully.	616 6 4		
	Do. from do. to Ponnay ...	2,001 4 7		
	Do. from Sholingur to do. ...	1,300 0 0		
	Do. from Shembakum to Trunk Road No. 1	100 0 0		
	Do. from Allapuram to Oossoor ...	111 1 5		
	Do. from Chekramellore to Trivettore road	200 0 0		
	Do. from Poondy to Palar Anicut ...	200 0 0		
	Do. from Wallajah to Trivettore road.	109 10 6		
	Do. from Chittoor to Penmary ...	750 0 0		
	Do. from Gudiatum to Vencatagiri Cotta	613 3 9		
	Do. from Trunk Road No. 11 to 2nd class Road No. 7	600 0 0		
	Do. from Wallajah to Peroongangu road	350 0 0		
	Causeway across the Ponnay river ...	187 1 8		
	Metalling the principal streets of the Town of Tripathy	2,000 0 0		
	People's Park at Tripathy... ...	1,614 2 9		
	Works below 100 Rupees	389 6 0		
	Miscellaneous Public Improvements.		11,142 5 0	
	Improving a well at Perur on Road No. 7, Tripathy road	237 0 0		
	Improving the Pitchanoor Reservoir at Gudiatum	703 3 5		
	Establishment and Contingencies.		940 3 5	
	Cost of Establishment and Contingent charges	...	987 7 5	
	Transfer.			
	Amount transferred to the Jungle Conservancy Fund under the orders of the Board, dated 4th April 1867, No. 2,134	...	5,137 10 11	
	Erroneous credit of past years.			
	Amount transferred to the Public Works Department, being the sale proceeds of Public Works Tools realized in last year and erroneously credited to the Fund	...	38 8 0	
	Unadjusted Items.			
	Expenditure by Public Works Department, as per advices from the Accountant General for which no particulars are given	20,540 2 6		

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

Districts.	Items.	Amount.		Total.
		RS. A. P.		
NORTH ARCOT.—*(Concld.)*	*Unadjusted Items.*—(Concld.)			
	Amount to be replaced to the credit of the fund on account of advance made for bursting old cannon in 1862-63	15 0 0		
	Advance made for making out the new Railway Petta at Raniguntur, &c...	50 0 0		
	Advance to Mr. Hunter at Madras for white Pottery	10 0 0		
	Amount to be recovered, being the excess charge on account of Public Works supervision	43 0 0	20,658 2 6	45,695 9 0
SOUTH ARCOT.	ORIGINAL WORKS.			
	Roads and Communications.			
	Constructing a bridge of one arch of 32 feet span over the Trivady Main Channel on the road from Poloor to Trivady	2,897 3 11		
	Forming a road from Villapooram to Gingee	2,000 0 0		
	Completing the road from Tukanampakum to Madagudipett	811 0 0		
	Extending covered drain in the Vellala street in the Old Town of Cuddalore.	113 15 7		
	Constructing a road from Chendoor to Vellimodi	5,280 0 0		
	Building tunnels across the irrigating channels on the north and south banks of Poonniar river	540 10 2		
	Constructing a road from Cullacuruchy to Kachirapaliem	499 15 10		
	Forming a road from Boodengudi village to Veeranam tank bank ...	350 0 0		
	Constructing five bridges of two feet across the Arriagosty and Manambatham channel	1,000 0 0		
	Improving the road from Virudachellam to Shatia tope	2,824 9 7		
	Completing the branch road to Comaramangalam...	590 7 0		
	Forming a road from Chellambram and Mannargudi road to Neidvassel village	440 0 0		
	Forming a branch road from Trunk road No. 9 to Vahnoor	100 0 0		
	Do. do. in the suburbs of Cuddalore...	50 0 0	17,497 14 1	
	Miscellaneous Public Improvements.			
	Constructing two ferry-boats	1,000 0 0		
	Charges for purchasing a leather boat to ply on the Virudachellam river...	25 0 0	1,025 0 0	
	REPAIRS.			
	Roads and Communications.			
	Maintenance of the road from Villapuram to Pondicherry...	900 0 0		
	Do. from Trivandipuram to Tripapuliyoor	299 15 11		

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

SOUTH ARCOT.—(Continued.)

Districts.	Items.	Amount.			Total.
	REPAIRS.—*(Continued.)*	RS. A. P.			
	Roads and Communications.				
	Maintenance of the road from Virudachellam to Kundiamanellore ...	999 15 8			
	Do. from Trunk road No. 8 to Muduvapakam	400 0 0			
	Do. from Trepanambakum to Madagapet	350 0 0			
	Do. from Trevandipuram to Paloor by Arunganum	299 15 10			
	Do. from do. Varkalpet	199 15 8			
	Do. from Pattampakum to 107th milestone on Trunk road No. 9 ...	199 15 7			
	Do. from do. to Poloor by Chattarasoor	199 14 0			
	Do. from Virudachellam road to Theyagavally salt pans	200 0 0			
	Do. from Guddelum bridge to Mount Caper	149 15 9			
	Do. from Tripapuliyoor to the Ponnair by Oonnamalay Chetty Choultry.	100 0 0			
	Re-metalling the road through Pudupaliem from Fort Saint David to Guddelum bridge	226 14 0			
	Maintenance of the road from Tindevanum to Pondicherry	1,740 0 0			
	Do. from Gingee to Chaitput ...	1,450 0 0			
	Do. from do. to Vilupuram... ...	600 0 0			
	Do. from Chendoor to Mylum ...	200 0 0			
	Do. from Trinamalay to Omloorpet...	1,360 0 0			
	Do. from do. Poloor	1,160 0 0			
	Do. from do. Tindivanum to Vellimodi	1,000 0 0			
	Do. from Trinomalay to Trickalore...	1,160 0 0			
	Do. from Pennathoor to Omloorpet...	600 0 0			
	Do. from Trickalore to Veeraperumanellore	2,100 0 0			
	Do. from do. to Ellavanasore ...	2,000 0 0			
	Do. from do. to Trinomalay ...	1,000 0 0			
	Do. from do. to Manalurpet ...	800 0 0			
	Do. from Trivanellore to Trickalore.	1,400 0 0			
	Do. from do. to Oolundoorpet ...	1,500 0 0			
	Do. from do. to Vilupuram... ...	400 0 0			
	Do. from do. to Anathoor	800 0 0			
	Do. from Ellavanasore to Assanoor...	700 0 0			
	Do. from Teyagur to Manalurpet ...	1,799 15 10			
	Closing breaches on the Trickalore and Manalurpet roads	230 0 0			
	Maintenance of the road from Chillambram to Bownagherry	499 15 0			
	Do. from do. to Nadarajapuram ...	500 0 0			
	Do. from Mannargudi to Cundamungalam	300 0 0			
	Do. from do. to Oomampulyoor ...	400 0 0			
	Do. from the Vellar Anicut to the Veeranam tank bank	200 0 0			
	Do. from Veeranam tank bank to Chellambram and Mannargudi road.	1,114 0 6			
	Do. from Cosavanpet to Chellambram and Nadarajapuram road	300 0 0			
	Do. from Chellambram to Mannargudi.	1,819 8 6			

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

SOUTH ARCOT.—(Continued.)

Districts.	Items.	Amount.			Total.
	Roads and Communications.—(Contd.)	RS. A. P.	RS. A. P.		RS. A. P.
	Maintenance of the road from Ranjandrasolagum in Oomampullyoor road to Yeilur village	802 4 8			
	Do. from Chillambram to Killay ...	502 4 8			
	Do. from Keelachavadi to Nacharavadangudi salt pans...	150 10 0			
	Do. from Trunk road No. 9 to Kelangudy	101 0 0			
	Do. from do. to Ambapuram ...	200 10 0			
	Do. from Kodialum to Poothoo road.	100 0 0			
	Do. from Viradachellam to Shatia tope	2,856 5 0			
	Do. from do. to Thittagudi and Vellar	1,848 8 2			
	Do. from do. to Oolundurpet ...	2,829 15 1			
	Do. from Kurapaliem to Boothangudy	400 0 0			
	Metalling a branch road in the suburbs of Cuddalore	448 8 8			
	Repair of works below Rupees 100 ...	772 8 1			
			42,672 13 5		
	Miscellaneous Public Improvements.				
	Charges for clearing and repairing the square pond in the town of Vilupuram for drinking purposes	300 0 0			
	Do. for do. in Vannoor	75 7 6			
	Do. for do. in Virudachellam ...	70 0 0			
	Do. for clearing a drainage in the New Town of Cuddalore	3 0 0			
	Repairing the Chuttrum at Vellore anicut	17 9 0			
	Repairing two boats	82 11 0			
			548 11 6		
	Establishment and Contingencies.				
	Pay of a Draughtsman in the Collector's office	450 0 0			
	Establishment for scavenging purposes in the Old Town, Cuddalore ...	420 0 0			
	Cost of Establishment on works ...	2,255 0 0			
	Pay of boatmen for eleven months from April 1866	19 4 0			
	Rent of boats at the Vellar river ...	84 0 0			
	Hire of coolies for conveying boats ...	2 8 0			
			3,230 12 0		
	Cost of supervision for works by the Public Works Department	.....	5,958 0 0		
	Sundry Items.				
	New supplies of tools and plant in Nos. 1 and 3 Ranges	536 3 4			
	Amount authorized by the Accountant General to be charged against the fund on account of expenditure by the Public Works Department for the purchase of tools and plant in 1865-66	48 0 0	584 3 4		
	Unadjusted Items.				
	Amount charged, being the difference in actual expenditure of 1865-56, reported by the Public Works Department and Accountant General	.....	583 13 1		
					72,101 3 5

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

Districts.	Items.	Amount.			Total.
		RS. A. P.	RS. A. P.		
TANJORE.	ORIGINAL WORKS.				
	Roads and Communications.				
	Railway-feeder from Singipatti to Budalore	12,000 0 0			
	Do. from Kordacheri to Lakshumangudi road No. 23	4,350 0 0			
	Cross-road branching from Tiruvelandoor to the Palavar bridge on road No. 41 from Vidiswarankovil to Pundanellore	4,500 0 0			
	Road from Peralum to Ambaghalattur on the French frontier	3,356 13 4			
	Cross-road branching from road No. 18 at the Mulliyar head and joining road No. 35	4,956 6 2			
	Road from Kandiyur to Trickatpalli...	1,776 13 0			
	Cross-road from Palienjeri on road No. 2 to the Coleroon *via* Teruperambiyam	3,093 0 0			
	Completing road from Ramappa Mantapum to Vallam	2,570 0 0			
	Cross-road along the Puttur north bank to connect roads Nos. 35 and 14 ...	1,683 2 4			
	Constructing a road tunnel in the town of Nidamangalam	110 0 0			
	Constructing a road tunnel for road from junction of roads Nos. 1 and 8 to the Cantonment at Tanjore ...	51 11 3			
			38,447 14 1		
	Miscellaneous Public Improvements.				
	Compensation for land taken up for a road	265 8 0			
	Planting avenue trees	178 12 5			
	Erecting temporary sheds over ferry-boats...	83 8 6			
			527 12 11		
	REPAIRS.				
	Roads and Communications.				
	Road No. 47 from Natchiyer Covil to Nannilum along the north bank of the Mudi Kondanoor	3,036 11 1			
	Do. No. 23 from Mannargudi to Trivalur	1,966 12 0			
	Do. branching from road No. 26 in the limits of Kunnalore and joining road No. 25	695 12 7			
	Do. Nos. 30 and 35 from Mayaveram to Trivalore...	2,266 15 0			
	Do. from Setubava to Kuttumavadi...	396 4 10			
	Do. from Kollimodu to Tritrapundi...	1,500 0 0			
	Do. from Residency gate to the Vinnar bridge at Tanjore	1,060 0 0			
	Do. between the north gate and the Vinnar bridge at do...	450 0 0			
	Do. from the Railway viaduct to the Sivagunga Fort at Tanjore	304 8 6			
	Do. from the new south gate to road No. 1 *via* Railway station at do. ...	440 4 0			

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

Districts.	Items.	Amount.			Total.
		RS. A. P.	RS. A. P.		RS. A. P.
TANJORE.—(Continued.)	*Roads and Communications.*—(Continued.)				
	Road branching from road No. 4 to the Rainoji Ghantigi Chuttrum ...	208 15 3			
	Do. from Vellar bridge to the Sea Custom-house at Nagore	1,400 0 0			
	Do. from Sickel to Velipaliem ...	760 0 0			
	Do, No. 6, from Tanjore to Velangu-man	400 0 0			
	Do. No. 10, from Papanasen to do.	278 0 9			
	Do. No. 19, from Pattukottai to Mannargudi *via* Kannigudi ...	930 10 3			
	Do. No. 29, from Sheali to Trimala-vassel	145 0 0			
	Do. No. 32, from Mayavaram to Kavaripatam	305 0 0			
	Do. No. 33, from Nannilam to Nagore	249 13 9			
	Do. No. 38, from Ammapettah to Alungudi	119 15 1			
	Do. No. 40, from Kottalum to lower anicut	299 15 6			
	Do No. 41, from Vidiswaram Covil to Pandanellore	349 9 2			
	Do. No. 43, from Trivangadu to Trannangari	119 4 9			
	Do. No. 44, from Neidavasel to Tiruvangadu	102 6 2			
	Do. No. 46, from Nagur to Kangalunjari	581 10 9			
	Do. 47, from Natcheyar Covil to Nannilam	383 15 6			
	Works below Rupees 100	155 8 4			
			18,907 1 3		
	Miscellaneous Public Improvements.				
	Repairing Government Chuttrum at Kordachery	110 0 0			
	Do. do. at the lower anicut ...	239 12 6			
	Clearing tanks used for drinking purposes in Puttokotta	5,090 15 0			
	Do. do. in Tritrapoondi... ...	3,344 1 6			
	Do. do. in Combaconum ...	500 0 0			
	Do. do. in Tanjore	150 0 0			
	Do. do. in Tranquebar	149 0 0			
			9,583 13 0		
	Establishment and Contingencies.				
	Fees for registering fish-rent and ferry-rent Moochilkahs	.....	86 12 0		
	Sundry Items.				
	Miscellaneous payments	.....	36 4 6		
	Cost of supervision on works by the Public Works Department ...	.....	557 0 0		
	Unadjusted Items.				
	Balance of payment to contractors for work done on a road in previous years	232 0 0			

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
TANJORE.—(*Continued.*)	*Unadjusted Items.*—(Concluded).			
	Amount advanced to the following Salt works :—			
	Repairing the road from Kattamavadi Salt Depôt to the point where the road from Ardhanji to Aiyapatam branches off ... 4,207 11 4			
	Do. road from Arasanagiri to Kannagudi ... 67 7 6			
	Do. do. from Adrampatam to Setubava ... 3,558 11 1			
	Do roads from roads Nos. 32 and 44 to the NaidavasselSaltDepôts 941 11 2			
		8,775 9 1		
			9,007 9 1	77,154 2 10
TRICHINOPOLY.	ORIGINAL WORKS.			
	Roads and Communications.			
	Constructing road from Manaparam to Coolatalar	2,003 0 0		
	Do. bandy road from Trichinopoly to Allitoray	4,662 15 11		
	Do. road from Lalgudi to Shengeriore	7,910 1 9		
	Do. bridge over the Vycondum to Allitoray	2,474 8 0		
			17,050 9 8	
	Miscellaneous Public Improvements			
	Removing the prickly-pear overspread on the public roads leading to Streerungum and Fort... ...	116 4 6		
	Completing the ferry-boat over the Coleroon near Teroomulvody ...	39 11 0		
			155 15 6	
	REPAIRS.			
	Roads and Communications.			
	Repairs to the town roads of Trichinopoly	800 0 0		
	Do. roads and drains in the Rock Fort of Trichinopoly	240 0 0		
	Do. roads from Teroovanacavell Pagoda to Toppacolum and thence to Streerungum gate	810 0 0		
	Do. to the Woriore roads in Trichinopoly	700 0 0		
	Improving a portion of the bandy-track between Madanacurchy and Iyengondasolapuram	1,000 0 0		
	Repairing road from Chintamoney bazar to Woriore at Trichinopoly...	500 0 0		
	Do. Teroothandaney road from Woriore to Carva road	300 0 0		
	Repairing the road from Mylunchendry bazar to tho Lunatic Asylum and Edathervoo road	170 0 0		
	Do. road from Dark bridge to the south gate of the Fort	500 0 0		
	Closing breaches, &c., on the Poodoocotta road	402 0 0		
	Gravelling the Poodoocotta road ...	460 0 0		

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20th June 1868.

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
TRICHINOPOLY.—(*Concluded.*)	*Roads and Communications* — (Concluded.)			
	Road dams on the roads from Trichinopoly to Poodoocotta	124 8 0		
	Repairing road from Fakeer's garden to Illipur, &c., villages	107 3 8		
	Do. Lalgudi road from Seridioor tope to the town of Lalgudi.	1,000 0 0		
	Do. tank-bank of Mahadanapuram Pinnavasa.			
			7,113 11 8	
	Miscellaneous Public Improvements.			
	Repairing the Serunganoor tank in Moosery talook	300 0 0		
	Do. wells of the Fort latrines at Trichinopoly	106 0 0		
	Improving drainage to the extent of 1,200 feet in the Fort of Trichinopoly	500 0 0		
	Repairing and cleaning the tank at Kelapalur in Oodiarpolliem talook.	350 0 0		
			1,256 0 0	
	Unadjusted Items.			
	Amount transferred to the Public Works Department, being the sale proceeds derived through them and credited to the fund in the first instance	2,227 12 4		
	Advanced to an Imperial road from Trichinopoly to Salem *via* Torriore.	4,000 0 0		
			6,227 12 4	31,804 1 2
MADURA.	ORIGINAL WORKS.			
	Roads and Communications.			
	Making the road from Pambar river at Peracolum to Pallaputty first class road	15,235 9 8		
	Do. road No. 20, from Oosamputty to Andiputty, a first class road ...	8,511 9 3		
	Constructing bridge across channel on Palmanaidoo road	320 0 0		
	Do. bridge near Andiputty ...	333 13 2		
	Do. do. across Thathanoni channel.	190 0 0		
	Do. tunnels on the road from Arapoliem to Madura	613 0 0		
	Do. on Vundyoor road	200 0 0		
	Do. near Nellacottah	159 0 0		
	Do. a bridge on road No. 18 across the surplus and Vadagiri channel...	500 0 0		
	Do. bridge over Mungalar river ...	2,000 5 7		
	Do. over the Vencatadricotta river ...	1,858 7 11		
	Blasting rock on the Kodakanel road.	491 8 1		
	Constructing a bridge near Pallaputty channel	540 0 0		
	Works below 100 Rupees	131 12 8		
			31,085 2 4	
	Miscellaneous Public Improvements.			
	Constructing a well near Terookoo Theruvoo	115 0 0		
	Building bazaar near Oosalamputty Chuttrum	32 15 10		

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

Districts.	Items.	Amount.			Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
MADURA.—(*Continued.*)	*Miscellaneous Public Improvements.*—(Concluded.)				
	For excavating pits for planting avenue trees	1,549 2 4			
	Digging a well for watering avenues.	11 8 0			
	For planting avenues	1,748 14 1			
	For raising a wall around avenues...	50 0 0			
	Formation of Cassumputty tope ...	24 0 0			
			3,531 8 3		
	Repairs.				
	Roads and Communications.				
	Repairing road No. 3 between Nuttum and Chuttraputty	3,150 0 0			
	Do. do. between Battalagunta and Dindigul	2,647 0 0			
	Do. bridge across Vundyur channel.	100 0 0			
	Do. road No. 22 from Melur to Teroopavenam	4,328 1 1			
	Do. road from Arapoliem to Madura	715 15 10			
	Do. road from Dindigul to Trichinopoly...	250 0 0			
	Do. Vundyoor road	825 15 0			
	Do. the Pulney hill roads	2,080 7 4			
	Do. the road to the lake at Kodakanal hills	275 0 0			
	Do. the lake-bund at do.	150 0 0			
	Do. bandy-petta at Kottamputty ...	720 0 0			
	Do. Kandimungalum road	134 1 3			
	Gravelling Madura town roads ...	1,876 0 3			
	Do. road about Pulney town... ...	301 9 2			
	Do. Dindigul town roads	470 0 0			
	Do. the streets in the villages of Mungalum and Madura talook ...	100 0 0			
	Maintenance of road No. 18 from Pullaputty to Periacolum... ...	283 12 8			
	Do. of Kodukanal hill roads ...	306 0 0			
	Works below 100 Rupees	197 9 1			
			18,911 7 8		
	Miscellaneous Public Improvements.				
	Repairing Gopaulasamoodrum tank...	55 0 0			
	Do. the well attached to Madura Talook Cutcherry	20 0 0			
	Clearing the bushes on road from Periacolum to Kodukanal hills ...	19 10 8			
	Clearing the Nalyur channels ...	319 9 7			
			414 4 3		
	Establishment and Contingencies.				
	Cost of Establishment for the toll collections of Andiputty Pass ...	390 0 2			
	Do. of bandy-pettahs	488 6 8			
	Saderward for Andiputty tolls ...	53 4 0			
	Do. for bandy-pettah	7 8 0			
	Cost of Establishment for watering and maintaining trees	6,774 9 10			
	Do. of do. for maintaining trees in the travellers' bungalows gardens.	79 0 0			
	Do. of do. for preserving reeds ...	59 6 4			
	Establishment for lending measures and collecting fees for Gosalumpetty market	42 0 0			
	Charges for printing notices for the purpose of Road Cess, &c. ...	24 10 2			

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

Districts.	Items.	Amount.			Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
MADURA.—(*Continued.*)	*Establishment and Contingencies.*—(Continued.)				
	Price of a knife for cutting avenue clippings	2 0 0			
	Do. of a box for keeping Local Fund accounts	3 0 0			
	Hire for carrying measures to Oosalumpetty	1 12 0			
	Price of iron measures to be lent to Oosalumpetty market	8 7 6			
	Price of a lock for the toll-house at Andiputty	0 8 0			
	Do. of Mamoties for Avenue Establishment	13 3 6			
	Do. of 500 pots for avenues	50 0 0			
	Do. of ropes to draw water	0 5 0			
			7,998 1 2		
	Erroneous credits of past years.				
	Outstanding balance of the Stamping Fee Fund on the 1st May 1865, debited to the District Road Fund by mistake, and now transferred to Imperial accounts	97 11 3			
	Sale proceeds of a building at Teroopalani, debited to the District Road Fund by mistake, and now transferred to Imperial accounts	125 0 0			
			222 11 3		
	Unadjusted items.				
	Unadjusted items of 1866-67 ...	8,481 8 1			
	Sum erroneously debited on account of expenditure for constructing horse-stables at Soonkum Bungalow.	293 0 8			
	Do. left out in the totals of expenditure	21 4 5			
	Do. debited to the Road Fund on account of expenditure incurred by Public Works Department during 1865-66, with reference to the Accountant General's instructions ...	5,045 0 0			
			13,840 13 2		
					76,004 0 1
TINNEVELLY.	Original Works.				
	Roads and Communications.				
	Constructing a portion of Road No. 2 from Streevellupuram to Tinnevelly via Sunkernaynarcoil	17,774 10 11			
	Do. of the bridge at Amboor over the Ghaut on Avadi river	32 4 0			
			17,806 14 11		
	Miscellaneous Public Improvements.				
	Demolishing portions of the Palamcottah Fort wall	1,422 9 8			
	Constructing a parapet wall round the old Bastion...	80 5 11			
	Do. steps and lining the sides of the Polayem channel with stones ...	50 15 0			
	Planting Nanul grass	100 0 0			
	Constructing a wall in the back-yard of the Poor-house at Palamcottah...	1 7 9			
			1,655 6 4		

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

Districts.	Items.	Amount.			Total.
		Rs. A. P.	Rs. A. P.		Rs. A. P.
TINNEVELLY.—(*Continued.*)	REPAIRS.				
	Roads and Communications.				
	Repairing road leading from Tenkarei to Pambalipatam	1,999 8 9			
	Do. cross road from Ambasamoodram through Bemadasum and Munnarcoil to Road No. 10	350 0 0			
	Do Road No 17 from Swakasi to Tenkasi via Sunkernaynarcoil ...	3,500 0 0			
	Do. cross road to Streevilleputtoor to Wallhap	2,000 0 0			
	Do. road from Tinnevelly via Melapoliem to junction with Road No. 22.	378 9 3			
	Do. do. from Tinnevelly to Tachanellore	286 12 2			
	Do. do. from Ambasamoodram through Covilcolum and Rungasamoodrum, about five miles to Road No. 10 ...	150 0 0			
	Do. do. from do to junction with Kadayam and Tinnevelly road near Papagudy	754 1 1			
	Do. do. from Pattamodai via Kodaganellore to junction with Road No. 11	541 8 9			
	Do. do. from Shermadevi via Teruttu to Kodaganellore	1,029 5 6			
	Do. do. from Ambasamoodrum via Oorkad to Viravanellore	478 9 8			
	Do. do. from Pattalpudmee to junction with Road No. 11 at turning off the Shermadevi	4,909 2 1			
	Do. do. from Ambasamoodrum to Papanasum	500 0 0			
	Do. do. from Tenkasi to Thenkottah...	460 11 6			
	Do. do. from Kalkad to Senjecolum ...	493 14 9			
	Do. do. from Karungolum to Velapoliem or Pettakollum	201 7 2			
	Do. do. from Nunjenary to Kalkad ...	979 4 2			
	Do. do from do. to junction with Road No. 14 via Viziawaraynum ...	422 1 9			
	Do. do. from Villioor to Viziaputty ...	848 8 1			
	Do. do. from Streevelliputtoor to Tinnevelly via Sunkernaynarcoil ...	1,500 0 0			
	Do. do. Streevycondum to Oottapedarum	1,030 8 3			
	Do. do. from Kokmacolum to Kurchi...	214 0 10			
	Do. do. from Melapolliem to Tinnevelly...	171 14 0			
	Do. Kalkad road	137 8 0			
	Works below Rupees 100	268 9 7			
			23,606 1 4		
	Miscellaneous Public Improvements.				
	Charges for lighting Sooloochana Moodelliar's bridge	.....	455 1 1		
	Establishment and Contingencies.				
	Establishment for Cart stands ...	24 8 0			
	Pay to Nanul watchers	674 11 2			
			699 3 2		

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

Districts.	Items.	Amount.			Total.
	Sundry Items.	Rs. A. P.	Rs. A. P.		Rs. A. P.
TINNEVELLY.—(*Concluded.*)	Purchase of Chucklers' Huts on the bank of Palayam Channel	59 2 0			
	Do. of certain bazaars near the north gate of Palamcottah Fort	26 8 0			
	Do. a Christian Church near do. ...	40 0 0			
	Charges for making four Carts for the use of Convicts	138 0 0			
	Do. for fencing in Police parade-ground	105 0 0			
	Value of Gunpowder for blasting rock to form a square tank	39 4 0			
	Charges for measuring Fort ground ...	1 14 0			
	Hire of a cooly to guard a Government well till the masonry was dry.	1 7 4			
	Charges for removing Fort stones ...	12 14 8			
	Purchase of house-ground at Palamcottah	3 1 4			
			427 3 4		
	Erroneous credits of past years.				
	Amount of unexpended balance credited to the Fund in 1863-64, and now debited as it was not originally defrayed from it	17 12 0			
	Purchase money of certain unfelled thorn trees now refunded to the purchasers	153 12 0			
			171 8 0		
	Unadjusted Items.				
	Cash balance remaining with the Executive Officers on the 30th April 1865	.....			
			340 10 1		
					45,162 0 3
COIMBATORE.	ORIGINAL WORKS.				
	Roads and Communications.				
	Opening a new trace from Kotagherry to Kodanar	594 11 11			
	Road from Coonoor Ghaut to Kartary.	10,032 1 7			
	Levelling and finishing off the upper portion of the new Coonoor Ghaut.	910 0 0			
	Constructing a three vent rough-stone Tunnel on the road from Collegal to Shamaraganagar	33 0 0			
			11,569 13 6		
	Miscellaneous Public Improvements.				
	Removing Prickly-pear	473 12 0			
	Compensation for land taken up for a Chuttrum and Bandy Petta at Pothanoor	1,376 7 4			
	Constructing Cart-stands at Pothanoor.	1,313 15 9			
	Do. market sheds at Caroor	3,172 1 10			
	Do. three Barracks for Sappers employed on the Coonoor Ghaut	1,900 0 0			
			8,236 4 11		
	REPAIRS.				
	Roads and Communications.				
	Repairing road from Kotagherry Ghaut to Metapolliem	474 13 3			
	Do. do. from Ootacamund to Sispara Ghaut	503 8 0			

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
COIMBATORE.—(*Continued.*)	REPAIRS.			
	Roads and Communications.—(Continued.)			
	Repairing road from Coonoor to Ootacamund	1,092 8 0		
	Do. Coonoor and Tegur Ghaut road, comprising road from Coimbatore Railway station by Coonoor Ghaut to Ootacamund	6,218 11 0		
	Do. road from Ootacamund by Seigur Ghaut to Tippucadu	1,287 0 0		
	Maintenance of Coonoor new Ghaut ...	4,696 0 0		
	Repairing road from Goodalore to Kottamungalum	417 3 3		
	Do. do. from Avenashy by Cheyoor to Pooliempally	553 13 3		
	Do. do. from Sattimungalum to Coimbatore by Cheyoor and Amoor ...	734 5 0		
	Do. do. from Pullachee to Kallungode frontier	175 11 11		
	Do. do. from do. to Palghaut frontier.	475 0 0		
	Do. do. from Darapuram to Pullachee.	354 12 0		
	Do. five bridges on the road from Pullachee to Kallungode frontier ...	599 12 10		
	Do. certain Tunnels on the road from Pollachee to Anamalay	206 13 6		
	Do. Gazepathy Ghaut road	809 15 0		
	Do. road from Sattimungalum by Atoney to Bhowany	570 11 3		
	Do. do. from do. to Metoopolliem by Irumbaray and Seeroomagay ...	340 5 0		
	Do. do. from Errode to Caroor by Maliempolliem	703 0 0		
	Do. do. do. do.	1,360 3 6		
	Do. do. from Caroor to Vangal ...	376 15 8		
	Do. do. from Darapuram to Palladum.	755 0 0		
	Do. and rebuilding two Tunnels on the road from Collegal to Samaraganagu.	183 0 10		
			22,889 3 3	
	Miscellaneous Public Improvements.			
	Repairing Malamoo Ghaut Cendalum Chuttrum	492 0 0		
	Do. Moolanoor Chuttrum	533 10 0		
	Do. Arvengad do.	28 1 0		
	Do. Gumungalum do.	280 8 0		
	Do. Metoopolliem do.	345 8 1		
	Do. Darapuram do.	41 0 0		
	Do. a Chuttrum at Metoopolliem ...	43 12 0		
	Do. Wells	55 15 0		
			1,820 6 1	
	Establishment and Contingencies.			
	Petty Establishment	1,592 7 8		
	Pay of Toll Establishment at Senganore, &c.	4,067 7 7		
	Saderward	549 8 4		
	Market Establishment at Ootacamund and Coonoor	135 0 0		
	Contingencies	7 8 0		
			6,351 15 7	

*Statement shewing the particulars of expenditure, &c.—*Continued.)

Districts.	Items.	Amount.		Total.
	Unadjusted Items.	RS. A. P.	RS. A. P.	RS. A. P.
COIMBATORE.—(*Concluded*)	The sum first charged to Jungle Conservancy Fund, and now transferred to the District Road Fund	.....	33 8 0	50,901 3 4
	ORIGINAL WORKS.			
	Roads and Communications.			
	Road between Oossoor and Amukal...	.....	343 11 9	
	Miscellaneous Public Improvements.			
	For sinking wells in the Salem Town.	52 11 10		
	For removing Prickly-pear in the Woomalur Division...	369 6 0		
	On account of Oossoor Sanitary Association	1,619 10 2		
	Do. of Dencancottah Division ...	255 7 11		
	Compensation for lands taken up for roads	491 6 4		
	For planting avenue trees on the Sooramungalum	155 0 0		
	Do. on the road leading to the Salem Town Market shed	61 7 0		
	Charges on account of Government garden in Salem Talook	42 0 0		
	Do. on account of Government Tope in the Darampuri Talook	104 1 2		
	Value of teak seeds for planting on the Shevaroy Hills	14 0 0		
	Charges on account of Government Tope in the Tripatur Talook ...	50 9 5		
	Do. do. in the Oossoor Talook ...	114 1 11		
			3,329 13 9	
SALEM.	REPAIRS.			
	Roads and Communications.			
	Oossoor and Dencancottah road ...	2,800 0 0		
	Oossoor and Thali road	1,599 10 2		
	Dencancottah and Thali road ...	500 0 0		
	Muttiagerri and Allipully road ...	300 0 0		
	Oossoor and Bangalore road ...	500 0 0		
	Muttiagerri and Kalamangalum road.	500 0 0		
	Kulamungalum and Oossoor road ...	500 0 0		
	Kistnagherri and Royacottah road ...	850 0 0		
	Kistnagherri and Darampuri road ...	1,200 0 0		
	Kistnagherri and Samalputty road ...	1,150 0 0		
	Tripatur and Alangayam road ...	500 0 0		
	Tripatur and Sengarapattai road ...	998 8 5		
	Darampuri and Kistnagherri road ...	400 0 0		
	Haroor and Morapur road	385 9 2		
	Uttengherry and Samalputty road ...	250 0 0		
	Road from Salem to the foot of the Shevaroy Hills	157 0 2		
	Salem and Cuddalore road	494 9 8		
	Salem and Trichinopoly road ...	310 12 9		
	Salem and Womalur road	283 4 3		
	Salem and Coimbatore road	1,119 13 2		
	Salem and Senapatei to Trichinopoly road...	409 14 9		
	Athoor and Razipur road	2,247 6 0		
	Senkagerridoorg and Razipur ...	398 14 0		

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
SALEM.—(*Continued.*)	REPAIRS.			
	Roads and Communications. (Concluded.)			
	Namkul and Peramutty road... ...	500 0 0		
	Do. and Moganoor road	550 0 0		
	Paramutty and Veylur road ...	149 7 6		
	Do. and Jadarapolliem road via Veylur	600 0 0		
	Do. and Trichengode road	596 0 0		
	Veylur and Moganoor road	500 0 0		
	Moganoor and Valayaputty	400 0 0		
	Senkagherridroog and Yeddapady road	441 5 1		
	Yeddapady and Pulamputty road ...	289 11 8		
	Namkul and Thallengaraputtai road.	1,050 0 0		
	Trichengode and Senkagherridroog road	346 2 0		
	Namkul and Trichengode road ...	399 12 2		
	Do. and Motherkaputty road ...	449 1 4		
	Road from Hanunthapuram and Tharthamelum	1,690 0 0		
	Road from Royacottah to Keelamungalum	3,627 0 0		
	Road from Tripatur leading to Alangayum	396 5 2		
	Senkagherridroog and Trichengode road	499 1 4		
	Trichengode and Paramutty road ...	297 7 3		
	Senkagherridroog and Pulamputty road via Yeddapady	400 0 0		
	Trichengode and Namkul road ...	688 6 6		
	Veylur and Trichengode road ...	299 15 5		
	Senkagherri and Pullipolliem road ...	701 5 6		
	Salem Town roads	887 4 9		
	Road from Sevaputtai leading to lines.	271 3 0		
	Do. from Oossoor to Annickal ...	210 0 0		
	Do. from Madagherri to do. ...	120 0 0		
	Do. from 10th mile on the road between Palacode and Adamacotta and Darampuri	167 4 8		
	Do. from Dencancottah to Kalamangalum	1,200 0 0		
	Kalamangalum and Attipally road ...	1,000 0 0		
	Pennagarum and Sogattur road via Darampuri and Palacode	9,202 0 6		
	Road from Haroor to Theerthamalay.	150 0 0		
	Repairing 20 miles on the Alengayam, and converting four miles of bullock track in a jungle to good road from the 20th to 24th mile up to Culuparing in the Tripatur Talook ...	4,000 0 0		
	Town roads of Namkul	695 2 6		
	Womalur Town road	225 9 0		
	Do. and Maicharry road	140 4 6		
	Shattamputty and Secumandaputty road	111 9 10		
	Works below Rupees 100	238 4 6		
			51,325 2 8	
	Miscellaneous Public Improvements.			
	Repairing well in the Womalur Division	35 0 0		
	Do. Chetty coolum in Tripatur talock.	240 0 0		

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
SALEM.—(*Concluded.*)	*Miscellaneous Public Improvements.* —(Continued.)			
	Repairing well in the Theroocamchetty-coolum in Tripatur Talook... ...	200 0 0		
	Do. a well in the Kistnagherri Talook.	15 0 0		
	Do. Comalaliem tank, Namkul Talook	300 0 0		
	Do. Royacottah well in Kistnagherri talook	125 0 0		
	Do a tank in Dencancottah, Oossoor Talook	548 8 0		
	Do. wells in Trichengode and Senkagherridroog Talook	1,000 0 0		
	Do. a well in the Darampuri Talook.	107 14 0		
	Do. do. in the Razipur Division ...	85 0 0		
	Do. a tank in the Uttengherry Talook	486 4 2		
	Repairing compound well of the old Talook Cutcherry in the Peramath Division	25 0 0		
	Do. Relief-houses and Choultries ...	236 9 1		
	Clearing certain Porumboke land in Kistnagherri Talook	110 0 0		
			3,514 3 3	
	Sundry Items.			
	Value of tools including carriage hire	4,025 2 5		
	Amount repaid an account of sum borrowed from Imperial Funds in 1865-66	129 4 0		
	Refunds to the purchasers of the avenue trees...	373 11 3		
			4,528 1 8	
	Unadjusted Items.			
	Amount refunded out of the balance remained on the 30th April 1866 with the Officers	781 0 7		
	Do. do. from the amount drawn for expenditure in 1866-67	93 5 8		
	Amount expended by the Public Works Department, deducted in whole from the Plus and Minus Memorandum under instructions from the Accountant General with reference to actual expenditure	6,109 9 10		
	Amount left out in totalling the expenditure	30 0 0		
			7,014 0 1	
				70,055 1 2
SOUTH CANARA.	ORIGINAL WORKS.			
	Roads and Communications.			
	Road from Moodbedry to Beltangadi	1,454 11 5		
	Do from Mulky to Moodbedry ...	1,727 15 4		
	Do. from Pootoor by Vittal to Munjeshwar	2,124 0 7		
	Completing the bridge on Cooputty Nulla	33 12 9		
			5,340 8 1	
	Miscellaneous Public Improvements.			
	Compensation for lands taken up for public roads	68 7 6		
	Purchase of Boats from Forest Conservancy	99 0 0		
			167 7 6	

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
SOUTH CANARA.—(*Concluded.*)	REPAIRS.			
	Roads and Communications.			
	Road between Beltangadi, Nagoor and Mallody	556 2 8		
	Coast road	1,363 11 4		
	Road between Hebry and Cokarim ...	235 7 4		
	Do. between Karkal and Pudbidry ...	467 0 11		
	Do. between Mulky and Pudbidry ...	609 0 7		
	Do. between Beltangadi and Pootoor.	385 6 11		
	Do. Buntwall and Pudbidry ...	530 14 0		
	Do. Beltangadi and do.	459 3 10		
	Do. Cundapur and Halladi	391 8 0		
	Do. Jalsore and Cassergode	845 10 11		
	Do. Pootoor and Munjeshwar ...	677 12 0	6,521 14 6	
	Miscellaneous Public Improvements.			
	Maintenance of Fire Engine	59 6 0		
	Repairs of Ferry-boats and Jangers ...	9 4 6		
	Do. of Ferry-sheds and Jangers ...	38 15 10		
	Establishment and Contingencies.		107 10 4	
	Establishment	788 1 5		
	Toll Establishment and contingencies at Sulia	122 9 1		
			910 10 6	
	Cost of supervision on works by the Public Works Department... ...	.....	958 0 0	
	Sundry Items.			
	Miscellaneous payments	7 0 0		
	Purchase of Tools and Plant	157 4 8		
			164 4 8	
				14,170 7 7
MALABAR.	ORIGINAL WORKS.			
	Roads and Communications.			
	Constructing road from Wandur via Pandicad to Angadipuram, District Road List No. 41A	7,809 5 9		
	Do. from Lutalla via Kutnad to Chavagat	4,086 0 0		
	Do. a bridge on the road from Palghat to Kollengode	7,822 15 6		
	Do. bridges on the road from Manjeri and Malapuram via Anakayom to Angadipuram	2,579 4 4		
	Do. Pulandote truss bridge across the Tuta river	7,061 10 7		
	Do. road from Quilandy via Ulleri to Tambercherry	10,638 14 7		
	Do. from Tambercherry to Areakode.	5,248 0 8		
	Do. from Pudiangadi via Edakad Kokatu bridge to Kokalur Amsham	3,298 7 3		
	Do. Chelta Kadava bridge on District Road No. 32A	2,668 6 4		
	Do. road from Manjeri via Pandicad and Melatur, two miles west of Monor on the Mundoor road	4,817 3 11		
	Do. from Wandur via Pandicad to Angadipuram	710 0 0		

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
MALABAR.—(*Continued*).	*Roads and Communications.* —(Continued.)			
	Constructing road from Manjeri to Edwana	374 4 6		
	Do. from do. to Mungoth	247 1 10		
	Constructing Thunvith bridge on the road from Calicut to Neduvanur ..	5 13 3		
	Do. Kadianghat bridge on the road from Neduvanur to Kuttiade ...	51 3 5		
	Do. tunnels on the road from Edakad to Kokotu bridge	345 8 4		
	Do. road from Cherakal *via* Veluth Inkur Perumparamba and Keparamba to the Coorg boundary	4,950 1 0		
	Do. from Cannanore to Kunrarkum.	34 12 10		
	Do. a bridge and a tunnel on the road from Kotayam *via* Panur to Perinkolum	2,147 8 6		
	Do. a road from Kuttiade *via* Koroth to Teriot road	300 0 0		
	Do. from Chalipoya *via* Mupynad to the Karkur Ghaut road	2,415 15 0		
	Do. five wooden bridges on the road from Manantodi to Penamarani ...	1,618 15 6		
			69,231 9 1	
	Miscellaneous Public Improvements.			
	Construction of rafts...	566 14 0		
	Cost of a site taken up for the Fair at Gudalore	15 0 0		
	Constructing Madilamada Amshom Kacheridin Palghat	250 0 0		
	Advance made for planting avenue trees	265 10 2		
	Purchasing three boats for the use of Kaniengode ferry in Kurumbernad talook	265 0 0		
	Compensation on account of the pay of the boatmen at the Kudakadava bridge	574 2 1		
			1,936 10 3	
	REPAIRS.			
	Roads and Communications.			
	Repairing road from Angadipuram to Cherpulcherry	449 11 1		
	Do. from Lirtalla *via* Kurnad to Chavagat	679 0 0		
	Do. from Beypore *via* Vetulpudiangadi to Tirtalla	418 0 0		
	Do. from Palghat *via* Alatur and Vadakanjeri to Vanienpara	3,135 0 6		
	Do. from do. *via* Elapally to Ertakolem	418 0 0		
	Do. Terupandi bridge on the road from Beypore to Tirtalla	232 0 6		
	Do. Ermurtodu bridge on the road from Palghat to Alatur	644 6 0		
	Do. from Palghat to Pudangarum ...	100 0 0		

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
MALABAR.—*(Continued.)*	*Roads and Communications.*—(Continued.)			
	Repairing coast road half mile north of Badagara *via* Nadapuram, Kullupuram to Kuttiadi	204 5 6		
	Do. road from Neduvanur *via* Pyoli to coast road No. 23	349 11 2		
	Do. from Ulleri *via* Neddoovamur to Kuttiadi	940 15 0		
	Do. road from Calicut *via* Urkadava to Areakode	256 12 2		
	Do. Manjeri to Mangoth at 22nd mile on Malapuram to Calicut	418 0 0		
	Do. road from Manjeri to Areakode...	627 0 0		
	Do. Edmana *via* Wandur to Sholakul.	1,045 0 0		
	Do. Termanangadi to Malapuram ...	627 0 0		
	Do. Keeranellore bridge on the road from Calicut *via* Tiruvangadi to Malapuram	171 6 0		
	Do. bridges on the road from Wandur to Sholakul...	361 0 0		
	Do. road from Quilandy to back-water.	100 0 0		
	Do. Beypore *via* Titulpudiangadi to Tutala	236 2 0		
	Do. wood-work of Ellatore bridge on the coast road from Baliapatam to Beypore	4,031 10 5		
	Do. road from Kavai *via* Madai to Baliapatam...	1,693 4 6		
	Do. Kavai by Nedanad and Kanjimangalum to Taliparamba... ...	1,315 5 1		
	Do. from Dharampatam bridge *via* Mambrem and Anjerkandi to Edayanur on Trunk road No. 4 ...	3,730 15 6		
	Do. Teliparamba to Baliapatam ...	7,430 6 7		
	Do. coast road south of Tellicherry to Perienkolem	564 0 0		
	Do. Perienkolem to Nadapuram ...	753 0 0		
	Do. coast road 1½ miles north of Badagara *via* Nadapuram, Kullupuram to Kuttiadi...	1,582 10 6		
	Do. from Manantoddi to Coorg frontier	4,017 0 6		
	Do. six wooden bridges on the road from Paroni to Petutapudiangadi...	202 0 0		
	Works below Rupees 100	684 1 5		
	Miscellaneous Public Improvements.		37,417 12 5	
	Repairs of Pudiengode Jail... ...	.....	29 3 11	
	Establishment and Contingencies.			
	Establishment	495 8 0		
	Pay of boatmen temporarily employed at some of the Wynaad ferries ...	87 4 4		
	Pay of watchmen entertained at Pyoli lake	60 0 0		
	Rent of Pudiengodi Jail	50 0 0		
	Rent of play-ground at Calicut ...	17 11 8		
	Half of Mähe ferry rent payable to French Government	1,555 0 0		
			2,265 8 0	

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

Districts.	Items.	Amount.		Total.
		RS. A. P.	RS. A. P.	RS. A. P.
MALABAR.—*(Concluded.)*	Cost of supervision on works by the Public Works Department	.....	15,670 0 0	
	Sundry items.			
	Miscellaneous payments	.....	12 0 6	
	Unadjusted items.			
	Amount spent on the road from Manantoddy to Coorg frontier, which is an Imperial line	2,229 2 4		
	Unadjusted items of 1866-67 ...	4,765 0 5		
			6,994 2 9	
				1,33,556 14 11
	Total...	.....	.....	7,88,161 4 8

ENCLOSURE A. in No. 2.

Abstract of expenditure from the District Road Fund in 1866-67.

DISTRICTS.	Receipts including the balance.	WORKS.						Total expenditure on works.
		ORIGINAL WORKS.			REPAIRS.			
		Roads and Communications.	Miscellaneous Public Improvements.	Total.	Roads and Communications.	Miscellaneous Public Improvements.	Total.	
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	7,120 12 10	3,457 11 1	.....	3,457 11 1	80 0 0	.....	80 0 0	3,537 11 1
2. Vizagapatam.	10,310 2 11	4,440 0 0	19 15 7	4,459 15 7	.....	.....	.....	4,459 15 7
3. Godavery ...	94,087 6 9	47,163 13 4	11,440 13 2	58,604 10 6	5,253 15 2	1,485 6 5	6,739 5 7	65,344 0 1
4. Kistna ...	76,340 5 2	3,185 2 10	1,476 0 5	4,661 3 3	4,706 5 6	534 15 4	5,241 4 10	9,902 8 1
5. Nellore ...	35,815 11 8	13,710 11 6	640 4 3	14,350 15 9	2,382 14 5	.....	2,382 14 5	16,733 14 2
6. Cuddapah ...	17,098 11 8	4,107 9 5	500 0 0	4,607 9 5	4,969 5 7	500 0 0	5,469 5 7	10,076 15 0
7. Bellary ...	30,559 5 1	.....	6,012 10 7	6,012 10 7	14,381 7 3	.....	14,381 7 3	20,394 1 10
8. Kurnool ...	27,418 9 6	7,399 15 2	.....	7,399 15 2	2,219 14 10	.....	2,219 14 10	9,619 14 0
9. Madras ...	16,310 11 2	316 1 3	813 2 0	1,129 3 3	4,948 15 9	2,096 7 5	7,045 7 2	8,174 10 5
10. North Arcot.	73,510 14 9	6,395 3 5	396 0 4	6,791 3 9	11,142 5 0	940 3 5	12,082 8 5	18,873 12 2
11. South Arcot...	72,101 3 5	17,497 14 1	1,025 0 0	18,522 14 1	42,672 13 5	548 11 6	43,221 8 11	61,744 7 0
12. Tanjore... ...	1,38,900 12 4	38,447 14 1	527 12 11	38,975 11 0	18,907 1 3	9,583 13 0	28,490 14 3	67,466 9 3
13. Trichinopoly.	73,076 12 7	17,050 9 8	155 15 6	17,206 9 2	7,113 11 8	1,256 0 0	8,369 11 8	25,576 4 10
14. Madura ...	76,666 14 10	31,085 2 4	3,531 8 3	34,616 10 7	18,911 7 8	414 4 3	19,325 11 11	53,942 6 6
15. Tinnevelly ...	1,11,545 10 7	17,806 14 11	1,655 6 4	19,462 5 3	23,606 1 4	455 1 1	24,061 2 5	43,523 7 8
16. Coimbatore...	65,507 9 8	11,569 13 6	8,236 4 11	19,806 2 5	22,889 3 3	1,820 6 1	24,709 9 4	44,515 11 9
17. Salem... ...	84,075 11 5	343 11 9	3,329 13 9	3,673 9 6	51,325 2 8	3,514 3 3	54,839 5 11	58,512 15 5
18. South Canara.	44,676 13 7	5,340 8 1	167 7 6	5,507 15 7	6,521 14 6	107 10 4	6,629 8 10	12,137 8 5
19. Malabar ...	1,41,043 2 5	69,231 9 1	1,936 10 3	71,168 3 4	37,417 12 5	29 3 11	37,447 0 4	1,08,615 3 8
Total...	11,96,167 6 4	2,98,550 5 6	41,864 13 9	3,40,415 3 3	2,79,450 7 8	23,286 6 0	3,02,736 13 8	6,43,152 0 11

Abstract of Expenditure from the District Road Fund in 1866-67.—(Concluded.)

Districts.	Petty Establishment.	Cost of Public Works supervision.	Erroneous credits of past years how debited.	Miscellaneous payments.	Total actual expenditure.	Expenditure to be accounted for.	Grand Total.	Balance.
	10	11	12	13	14	15	16	17
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	207 0 0	366 0 0	.....	1 8 0	4,112 3 1	495 15 10	4,608 2 11	2,512 9 11
2. Vizagapatam ...	10 0 0	.....	.....	.....	4,469 15 7	711 11 1	5,181 10 8	5,128 8 3
3. Godavery ...	.....	.....	.....	70 6 0	65,414 6 1	2,773 12 8	68,188 2 9	25,899 4 0
4. Kistna ...	288 3 5	2,911 0 0	6,469 15 1	9 2 2	19,580 12 9	205 14 6	19,786 11 3	56,553 9 11
5. Nellore ..	655 0 0	782 0 0	.....	0 1 10	18,171 0 0	.....	18,171 0 0	17,644 11 8
6. Cuddapah ...	.....	.....	.....	.....	10,076 15 0	1,975 11 10	12,052 10 10	5,046 0 10
7. Bellary ...	95 0 6	.....	.....	.....	20,489 2 4	4,822 7 3	25,311 9 7	5,247 11 6
8. Kurnool ...	.....	.....	.....	20 0 0	9,639 14 0	.....	9,639 14 0	17,778 11 6
9. Madras ...	2 0 6	440 0 0	.....	.....	8,616 10 11	.....	8,616 10 11	7,694 0 3
10. North Arcot ...	755 1 8	.....	5,176 2 11	232 5 9	25,037 6 6	20,658 2 6	45,695 9 0	27,815 5 9
11. South Arcot ...	3,144 4 0	5,958 0 0	.....	670 11 4	71,517 6 4	583 13 1	72,101 3 5	.....
12. Tanjore ...	.....	557 0 0	.....	123 0 6	68,146 9 9	9,007 9 1	77,154 2 10	61,746 9 6
13. Trichinopoly ...	.....	.....	.....	.....	25,576 4 10	6,227 12 4	31,804 1 2	41,272 11 5
14. Madura ...	7,852 3 0	.....	222 11 3	145 14 2	62,163 2 11	13,840 13 2	76,004 0 1	662 14 9
15. Tinnevelly ...	699 3 2	.....	171 8 0	427 3 4	44,821 6 2	340 10 1	45,162 0 3	66,383 10 4
16. Coimbatore ...	6,344 7 7	.....	.....	7 8 0	50,867 11 4	33 8 0	50,901 3 4	14,606 6 4
17. Salem ...	.....	.....	.....	4,528 1 8	63,041 1 1	7,014 0 1	70,055 1 2	14,020 10 3
18. South Canara...	910 10 6	958 0 0	.....	164 4 8	14,170 7 7	.....	14,170 7 7	30,506 6 0
19. Malabar ...	642 12 4	15,670 0 0	.....	1,634 12 2	1,26,562 12 2	6,994 2 9	1,33,556 14 11	7,486 3 6
Total ...	21,605 14 8	27,642 0 0	12,040 5 3	8,034 15 7	7,12,475 4 5	75,686 0 3	7,88,161 4 8	4,08,006 1 8

No. 3.—*Statement shewing the Unadjusted Charges and Advances which remained under the head of the District Road Fund, in each District of the Madras Presidency at the end of the year* 1866-67.

Districts.	Unadjusted Amounts.				
	Balance in the beginning of 1866-67.	Payments during the year.	Total.	Recovery in cash or by accounts of expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	...	495 15 10	495 15 10	...	495 15 10
2. Vizagapatam.	4 12 5	711 11 1	716 7 6	4 12 5	711 11 1
3. Godavery ...	427 9 7	2,773 12 8	3,201 6 3	...	3,201 6 3
4. Kistna ...	7,989 0 1	205 14 6	8,194 14 7	7,989 0 1	205 14 6
5. Nellore ...	10,672 4 2	...	10,672 4 2	10,327 6 2	344 14 0
6. Cuddapah ...	...	1,975 11 10	1,975 11 10	...	1,975 11 10
7. Bellary ...	212 12 8	4,822 7 3	5,035 3 11	...	5,035 3 11
8. Kurnool ...	...	...	...	...	...
9. Madras ...	1,920 15 2	...	1,920 15 2	527 10 6	1,393 4 8
10. North Arcot.	16,317 11 0	20,658 2 6	36,975 13 6	14,124 10 3	22,851 3 3
11. South Arcot.	681 7 7	583 13 1	1,265 4 8	501 7 7	763 13 1
12. Tanjore ...	14,760 6 6	232 0 0	14,992 6 6	12,082 15 3	2,909 7 3
13. Trichinopoly	32,642 13 10	2,227 12 4	34,870 10 2	28,403 13 10	6,466 12 4
14. Madura ...	7,154 9 9	13,840 13 2	20,995 6 11	7,154 9 9	13,840 13 2
15. Tinnevelly ...	...	340 10 1	340 10 1	...	340 10 1
16. Coimbatore ...	7,488 0 4	33 8 0	7,521 8 4	7,488 0 4	33 8 0
17. Salem ...	13,293 10 10	7,014 0 1	20,307 10 11	7,019 14 1	13,287 12 10
18. South Canara.	872 0 9	...	872 0 9	576 1 6	295 15 3
19. Malabar ...	4,577 8 9	4,765 0 5	9,342 9 2	1,716 13 3	7,625 11 11
	1,19,015 11 5	60,681 4 10	1,79,697 0 3	97,917 3 0	81,779 13 3

Advances.				
Balance in the beginning of 1866-67.	Payments during the year.	Total.	Recovered.	Balance.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
...	...	...	...	...
...	...	...	...	...
1,000 0 0	...	1,000 0 0	1,000 0 0	...
1,270 0 0	...	1,270 0 0	1,270 0 0	...
...	...	...	...	...
...	...	...	...	...
55 0 0	...	55 0 0	...	55 0 0
29 3 3	...	29 3 3	29 3 3	...
...	...	...	...	...
...	...	...	...	...
117 2 0	...	117 2 0	117 2 0	...
...	* 14,287 7 3	14,287 7 3	...	14,287 7 3
...	† 4,399 7 0	4,399 7 0	...	4,399 7 0
54 0 0	...	54 0 0	...	54 0 0
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	2,229 2 4	2,229 2 4	...	2,229 2 4
2,525 5 3	‡ 20,916 0 7	23,441 5 10	2,416 5 3	21,025 0 7

	RS.	A.	P.
* In 1865-66...	5,511	14	2
,, 1866-67...	8,775	9	1
	14,287	7	3

	RS.	A.	P.
† In 1865-66...	399	7	0
,, 1866-67...	4,000	0	0
	4,399	7	0

	RS.	A.	P.
‡ In 1865-66...	5,911	5	2
,, 1866-67...	15,004	11	5
	20,916	0	7

ENCLOSURE A. in No. 3.

DISTRICT ROAD FUND.

Particulars of Unadjusted Expenditure of 1866-67.

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Ganjam ...	Difference between the amount deducted on account of expenditure for 1865-66, and the amount shewn in the Accountant General's letter, dated 28th Sept. 1866, No. 3,142.				495	15	10
Vizagapatam	Amount placed at the disposal of Public Works Department under instructions from the Accountant General ... 5,151 11 1						
	Deduct amount accounted for by particulars 4,440 0 0				711	11	1
Godavery ...	Difference as noticed by the Collector in his letter, dated 17th November 1866, No.				2,773	12	8
Kistna ...	Amount recovered from Public Works Department, credited in the accounts of last year, which was not included in the accounts received from the Controller of that Department				205	14	6
Cuddapah ...	Expenditure not accounted for by particulars				1,975	11	10
Bellary ...	Expenditure of 1865-66 not accounted for				4,822	7	3
North Arcot.	Amount of expenditure not accounted for ...	20,540	2	6			
	Amount to be replaced to the credit of the fund on account of advance made for bursting old cannons in 1862-63	15	0	0			
	Advance made for making out the new Railway Petta at Ramaguntur, &c.	50	0	0			
	Advance made to Mr. Hunter for white pottery	10	0	0			
	Amount to be recovered, being the excess charge made on account of Public Works Stores in 1865-66	43	0	0			
					20,658	2	6
South Arcot.	Difference in actual expenditure of 1865-66 by the Public Works Department, as reported by the Range Officers and entered in last year's Statement, and as communicated by the Accountant General				583	13	1
Tanjore ...	Balance of payment to Contractors for work done on a road in previous years	232	0	0			
	Advance made to certain Salt works... ...	8,775	9	1	*A*		
					9,007	9	1
Trichinopoly	Transferred to Public Works Department, being the sale proceeds derived through them and credited to the fund in the first instance, (as this sum does not, however, appear to have been brought to account in the account of previous years)	2,227	12	4			
	Advance to an Imperial work. Road from Trichinopoly to Salem *via* Torriore ...	4,000	0	0	*A*		
					6,227	12	4

Proceedings of the Madras Government, Revenue Department, 20th June 1868.

Particulars of unadjusted expenditure of 1866-67.—(Concluded.)

Districts.	Items.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Madura ...	Unadjusted items of 1866-67	8,481	8	1			
	Sums erroneously debited on account of expenditure for constructing horse-stables at Soonkum bungalows	293	0	8			
	Sum left out in totalling the expenditure ...	21	4	5			
	Do. debited to this Fund on account of expenditure incurred by the Public Works Department during 1865-66, with reference to the Accountant General's instructions	5,045	0	0			
					13,840	13	2
Tinnevelly ...	Cash remaining with the Executive Officers ...	...	...	...	340	10	1
Coimbatore...	The sum first charged to Jungle Conservancy Fund, and now transferred to the District Road Fund	...	...	...	33	8	0
Salem	Amount refunded out of the balance remained on 30th April 1866 with the officers	781	0	7			
	Amount refunded from the amount drawn for expenditure in 1866-67	93	5	8			
	Amount expended by the Public Works Department, deducted in whole from the Plus and Minus Memorandum under instructions from the Accountant General, with reference to actual expenditure	6,109	9	10			
	Amount left out in totalling the expenditure...	30	0	0			
					7,014	0	1
Malabar ...	Unadjusted items of 1866-67...	4,765	0	5			
	Amount spent on the Imperial road from Manantoddy to Coorg frontier...	2,229	2	4			
					6,994	2	9
	Total ...	...	...	...	75,686	0	3

A. Advances made to Imperial Works.

No. 4.—Statement shewing the particulars of expenditure from the Jungle Conservancy Fund during 1866-67.

Districts.	Items.	Amount.	Total.
		RS. A. P.	RS. A. P.
Ganjam ...	*Nurseries, &c.*		
	Maintenance of trees in Jail compound... ...	4 8 6	
	Unadjusted Charges.		
	Expenditure by the Public Works Department, for which no particulars are furnished 415 4 9		
	The maintenance of trees in salt plat-forms, which charge should be borne by the Salt Department... ... ... 50 0 0		
		465 4 9	469 13 3
Vizagapatam.	*Nurseries, &c.*		
	Planting trees, &c	... ...	12 14 11
Godavery ...	*Nurseries, &c.*		
	Formation of topes in the Sub-division... ...	69 4 4	
	Commission.		
	Commission to Village Officers at 20 per cent. on the collections made by them	378 14 1	
			448 2 5
Kistna	*Nurseries, &c.*		
	For raising nurseries at Bezoarah, Nundigama, Rajapettah and Bander Talook... ... ... 600 0 0		
	Amount expended for constructing a well at Rajapettah 10 0 0		
	Repairing a drainage at Vinnooconda garden 4 0 0		
	Repairing hedge around the garden at Rajapettah 28 8 0		
	Repairing ditch around the garden at Vinnooconda 3 0 0		
	Miscellaneous 386 8 7		
		1,032 0 7	
	Commission.		
	Commission to village servants for the collections	148 11 4	
	Establishment.		
	Salary of the gardeners	209 11 10	
			1,390 7 9
Nellore ...	*Nurseries, &c.*		
	Value of Casuarina plants ... 970 8 5		
	Planting avenues on the Madras road 107 14 0		
	Charges on account of the Nellore jungle-farm 1,470 14 4		
	Do. for planting Palmyra topes. 1,919 11 0		
	Do. for sinking wells 47 1 4		
		4,516 1 1	
	Commission.		
	Fees to villagers	111 13 10	

Statement shewing the particulars of expenditure from the Jungle Conservancy Fund during 1866-67.—(Continued.)

Districts.	Items.	Amount.	Total.
		RS. A. P.	RS. A. P.
Nellore ... (*Continued.*)	*Establishment.*		
	Salaries of Establishment for watering Casuarina trees	1,670 7 0	
			6,298 5 11
Cuddapah ...	*Nurseries, &c.*		
	Formation of topes 1,189 2 0		
	Improvement and maintenance of topes 910 1 6		
	Avenues 1,634 11 9		
		3,733 15 3	
	Establishment.		
	Establishment for watering trees in topes 1,810 6 2		
	Do. for avenues 4,747 12 6		
		6,558 2 8	
	Unadjusted Charges.		
	Advances for works, and cash remaining with the Executive Officers	186 9 5	
			10,478 11 4
Bellary... ...	*Nurseries, &c.*		
	Formation of fresh plantations and topes, &c 340 0 0		
	Improvements and maintenance of topes... ... ... 1,164 6 9		
		1,504 6 9	
	Commission.		
	Commission for the collection	178 2 2	
			1,682 8 11
Kurnool ...	*Nurseries, &c.*		
	Expenditure for nurseries in six Talooks... ...	... ...	3,200 8 9
Madras... ...	*Establishment and Sundries.*		
	For watching the trees on the banks of Mylapore tank, &c... 68 12 0		
	Do. do. at Roshenbog and Homes' garden 86 3 0		
	Pay of Sepoys for watching the jungle in the village of Alamothy of Ponnany Talook... ... 33 13 10		
	Cost of bamboos 10 0 0		
	Cooly for cutting and bundling the above 4 8 0		
	Sundry items 5 8 0		
	Rent of Streeharicotta jungle, remitted to the Collector of Nellore... ... ... 10,300 0 0		
		10,508 12 10	
			10,508 12 10

Statement shewing the particulars of expenditure from the Jungle Conservancy Fund during 1866-67.—(Continued.)

Districts.	Items.				Amount.			Total.		
					RS.	A.	P.	RS.	A.	P.
	Nurseries.									
North Arcot.	Amount expended by the Revenue Department on account of plantation and maintenance of avenue trees				20,055	9	8			
	Commission.									
	Commission paid for the collection of taxes ...				556	11	10			
	Establishment.									
	Contingent and sundry charges				434	8	0	21,046	13	6
	Nurseries, &c.									
South Arcot.	Charges for the purchase of seeds, watering and fencing plants, conveyance of plants, &c ...	3,006	3	11						
	Charges for sinking two wells ...	35	10	3						
	Amount spent by the Public Works Department, in 1865-66, in the improvement of avenues.	667	3	7						
					3,709	1	9			
	Establishment.									
	Wages of Establishment				306	13	11	4,015	15	8
	Nurseries, &c.									
Tanjore ...	Forming new plantations and improving existing ones	3,632	5	4						
	Miscellaneous	58	1	6						
					3,690	6	10			
	Establishment.									
	Establishment				559	1	9	4,249	8	7
	Nurseries, &c.									
Trichinopoly.	Formation of fresh plantations and topes	294	4	2						
	Amount spent on pauper relief works	200	0	0						
					494	4	2			
	Commission.									
	Amount paid to Village Officers for levying the prescribed fees on firewood cut from jungles.				181	7	1			
	Establishment and Sundries.									
	Refund of the value of avenue trees improperly sold	26	6	0						
	Amount of excess collections refunded to the parties on account of bamboos	1	4	0						
					27	10	0			
	Unadjusted items.									
	Amount deducted from the monthly balances, as per Accountant General's instructions ...				1,238	6	11	1,941	12	2

Proceedings of the Madras Government, Revenue Department, 20th June 1868.

Statement shewing the particulars of expenditure from the Jungle Conservancy Fund during 1866-67.—(Continued.)

Districts.	Items.				Amount.			Total.		
					RS.	A.	P.	RS.	A.	P.
	Nurseries, &c.									
Madura... ...	For excavating pits to plant avenues	5,630	2	5						
	For planting avenues	2,866	10	8						
	For digging wells	54	1	9						
	For raising walls around avenues.	94	2	6						
	Price of looms	56	0	0						
	,, of sickle	0	9	6						
	For iron-pots to draw water from wells	15	0	0						
	Price of Palmira seeds	355	4	5						
	,, Cocoanut seeds	0	12	0						
					9,072	11	3			
	Commission.									
	Commission for collecting fees...				658	3	8			
	Establishment and Sundries.									
	Establishment of avenues	2,092	14	9						
	Establishment of Oosalumputty tope...	96	0	0						
	,, of bungalow gardens ...	639	5	7						
	Establishment for examining receipts given for fuels	263	3	11						
	Sum transferred to Forest Department	8	0	0						
	Charges for printing receipts ...	2	0	0						
					3,101	8	3	12,832	7	2
	Nurseries, &c.									
Tinnevelly...	Formation of fresh plantation and topes...	8,905	0	11						
	Cultivation, &c., of Carolina paddy	28	6	8						
	Improvement and maintenance of plantation and topes	281	10	10						
	Clearing two square reservoirs near Pundaracolum	100	0	0						
					9,315	2	5			
	Establishment and Sundries.									
	Establishments of forests under the Revenue Department ...	581	10	6						
	Charge for making iron seals and a hammer for stamping forest trees...	11	0	0						
	For erecting huts for forest Watchers...	3	13	4						
	Reward paid to informer out of sale proceeds of stolen timber, as per Proceedings, No. 8,264, dated 15th November 1866 ...	441	7	8						
	Fixing rails around the church at Tuticorin...	3	0	0						
					1,040	15	6	10,356	1	11

Statement shewing the particulars of expenditure from the Jungle Conservancy Fund during 1866-67.—(Concluded.)

Districts.	Items.				Amount			Total.		
	Nurseries.				Rs.	A.	P.	Rs.	A.	P.
Coimbatore...	Sinking and repairing wells				243	4	0			
	Commission.									
	Commission to Village Officers...				29	15	8			
	Establishment and Sundries.									
	Establishment employed for watering topes...	198	11	3						
	Seigniorage refunded	11	12	0						
	Re-transferred to Forest Department...	237	9	0						
					448	0	3			
								721	3	11
	Nurseries.									
Salem... ...	Formation of fresh plantations and topes...	6,826	13	6						
	Improvement and maintenance of topes...	44	3	0						
	Value of Palmira seeds	117	0	0						
	Value of Tobacco seeds	8	0	0						
					6,996	0	6			
	Establishment, &c.									
	Amount which was erroneously credited and subsequently transferred to the District Road Fund...	100	0	0						
	,, to Forest revenue	194	0	0						
					294	0	0			
	Unadjusted Charges.									
	Amount debited to the Plus and Minus Memorandum, as per Accountant General's instructions	152	6	10						
	Do. refunded from the sums drawn for expenditure in 1866-67...	1,192	15	5						
	Cash with the Officers of the Revenue Department	2,619	1	2						
					3,964	7	5			
								11,254	7	11
	Establishment and Sundries.									
South Canara.	Expenditure in gathering and selling wood for fuel...				...	...	...	131	10	4
	Unadjusted Charges.									
Malabar ...	The balance outstanding on 30th April 1866, which was according to 3rd November 1866, No. 2,986, should have been carried to the District Road Fund, but which is altogether left out by the Collector in the accounts of the District Road and Jungle Conservancy Funds				...	...	...	15,020	13	7
				Total ...				1,16,061	4	10

No. 503. ORDER THEREON, 20th June 1868, No. 1,745.

Local Funds, No. 15.

Account.

1. In these Proceedings the Board of Revenue report on the operations of the several "Local Funds" of the Presidency in the year 1866-67.

2. The Board attribute the delay in the submission of this report to the confused state of the accounts received from the districts. They point out that the returns furnished to the Accountant General by the Collectors are not suited to their requirements, as they do not shew the entire expenditure of the year and the balance at the end of the year, and they, therefore, propose to procure, in future, a distinct set of accounts from the Collectors. This arrangement will entail much additional labor on the Collectors' offices, but as the Accountant* General has reported that he acts under the orders of the Government of India, the Board's suggestion is approved.

* Letter dated 3rd December 1867, No. 279, paragraphs 8 and 9, (Proceedings of Government, dated 16th December 1867, No. 2,995.)

3. The Government proceed to notice briefly the operations under each of the subordinate heads of the "Local Funds."

4. DISTRICT ROAD FUND.—The receipts under this head amounted to Rs. 8,80,810, against Rupees 6,53,354 in 1865-66. The increase occurred chiefly under "Road Cess," which was introduced into several districts† for the first time in the year under report. There was also a large increase of Rs. 95,274 under "Recoveries of unadjusted charges," but this was nominal, the item being no source of actual income.

† Vizagapatam. Cuddapah. Tanjore. Tinnevelly. South Canara. Malabar.

5. The total sum available for expenditure was Rupees 11,96,167, inclusive of the balance at the commencement of the year. The sum actually spent was Rupees 7,88,161, inclusive of the cost of Establishments and other items, as shewn in the margin. The outlay on roads and communications was 61·18 per cent. of the sum available for that purpose, against 51·52 per cent. in the previous year. The Board explain that the former is not the true *ratio* of the total expenditure, as in some districts the entire sum spent by the Public Works Department is not included in the return for want of information as to the amount, and, in others, lump sums are entered in the Collectors' statements, as expended by Range Officers, but which the Board have transferred to the head "Unadjusted charges," to be accounted for hereafter. This state of things tends to mislead, and prevents the Government from forming an accurate opinion of the extent to which the funds have been utilized. They trust that the Board will be able, in future, to place before them

	Rs.
Roads and Communications	6,43,152
Petty establishments and contingencies	29,641
Cost of Public Works supervision ...	27,642
Erroneous credits in previous years and transfers to other heads ...	12,040
Unadjusted charges	75,686
Total...	7,88,161

more reliable and complete information, and orders will be issued to the Engineer Officers, through the Public Works Department, to render every assistance to the Collectors in making their statements represent the entire transactions of the year.

6. The proportion of the expenditure to the sum available in the several districts is explained in paragraphs 19 and 20 of the Board's report. The Government do not consider the results to be satisfactory, except in the districts noted in the margin. The expenditure of only 14·99 per cent. with the sum of Rs. 66,456 available in the Kistna district, is very unsatisfactory. The large balances in the several districts, specified by the Board in paragraph 20, should have been utilized to a greater extent.

South Arcot	100 per cent.
Madura	98·79 ,,
Malabar	93·55 ,,
Salem	80·67 ,,
Bellary	79·53 ,,
Coimbatore	75·29 ,,

7. Among the items constituting the cost of "Petty Establishment and Contingencies" out of the District Road Fund, the Government observe one of Rupees 6,853-9-10 for "watering and maintaining avenue trees in Madura." The returns shew that the cost of planting new avenues was about Rupees 3,400, and unless the avenues to be maintained are very extensive, the former charge was a very heavy one. The Board will call for an explanation from the Collector on the subject, and submit it to Government.

8. Jungle Conservancy Fund.—The entire receipts on account of the Jungle Conservancy Fund amounted to Rupees 1,12,971-15-9, against Rupees 94,349 in 1865-66. With the balance of Rupees 1,26,764-3-5, the total sum available was Rupees 2,39,736-3-2, but the expenditure was Rupees 1,16,061-4-10 against the Budget provision of Rupees 1,23,000. The difference between the last two sums in the aggregate was only about Rupees 7,000, but the entries for several districts shew that no adequate steps have been taken to utilize the provision made in the Budget, and the Government are much disappointed at this result. In paragraph 15 of their Proceedings, dated 12th February 1868, No. 395, the Government remarked that there was a large accumulated surplus at the close of 1865-66, and relied upon the large sums provided in the Budgets for 1866-67 and the two subsequent years being actually turned to account. The report of the actual transactions of 1866-67, now before Government, is very discouraging.

9. The actual expenditure in each of the undermentioned districts, compared with the Budget provision and the sum actually available, is exhibited in the subjoined table:—

Districts.	Budget Estimate.	Sum actually available.	Actual expenditure.
	Rs.	Rs.	Rs.
Kistna	14,768	20,369	1,390
Bellary	11,800	18,303	1,682
Madras	3,770	4,955	208
Trichinopoly	3,100	3,787	703
Coimbatore	2,000	4,681	721

These figures shew that the Collectors of the districts named have evinced little or no interest in the work of utilizing the Fund, and the Government have in vain sought in their reports for any satisfactory explanation.

10. The Collector of North Arcot fully employed the amount at his disposal, and the attention which Mr. Robinson has given to the planting of topes and avenues in the district, has already received the commendation of Government. The extent of operations in Cuddapah, Madura, and Tanjore was satisfactory.

11. Pound Fund.—The receipts under "Pound Fund" amounted to Rupees 1,44,430, against Rupees 1,65,759 in 1865-66. The decrease of Rupees 21,372 is attributed by the Board of Revenue to the year 1866-67 having comprised only eleven months. The total sum available, inclusive of the previous year's balance, amounted to Rupees 2,61,522, and the expenditure was Rupees 1,41,945. The contribution from this source to the District Road Fund was Rupees 90,829.

12. The transfer of the surplus under "Pound Fund" to the "District Road Fund" should be made in each district without delay, and the Board have properly noticed the irregularities in this respect in some of the districts.

13. Public Bungalow Fund.—The fees received from travellers amounted to Rupees 11,254-14-8. There was a decrease of Rupees 486 compared with the collection in 1865-66, owing to the year under report having comprised only eleven months. The grant-in-aid paid by Government was Rupees 9,762 and, inclusive of other minor items,* the entire receipts amounted to Rupees 27,606-10-9. The expenditure during the year amounted to Rupees 17,167, and the balance of the Fund at its close was Rupees 32,883.

	Rs.	A.	P.
* Sale of furniture	1,657	0	5
Sale of bungalows	1,813	0	0
Miscellaneous items	2,495	7	7
Recoveries of unadjusted charges	624	4	1

14. The Board allude (paragraph 49) to the dilapidated condition of many of the bungalows and the small sum available for their repairs. The Government have already approved the appropriation of the annual surplus for the repair of the bungalows, and the Board will take steps to act upon that order, and to make the best possible use of the balance in repairing the buildings.

Procs., dated 30th November 1866, No. 3,265.

15. Endowment Fund.—*Chuttrums.*—The income under this head amounted to Rupees 2,31,409-13-7, and the total sum available was 3,31,474-10-9, inclusive of the balance of Rupees 1,00,064-13-2. The expenditure of the year amounted to Rs. 2,06,446-11-11, and the balance at its close was Rupees 1,25,027. The balances in the districts noted in the margin were large, and the Board should have stated, with reference to paragraph 15 of the Proceedings of Government 10th May 1867, No. 1,067, how it is proposed to utilize the surplus in each district. The Government observe that the Collector of Madura reported in his letter† to the Board, dated 13th December 1867, No. 343, that a new Choultry, estimated to cost Rs. 10,000, was to be constructed

	Rs.
Godavery	5,369
Tanjore	68,279
Trichinopoly	9,253
Madura	11,074
Tinnevelly	29,061

† Board's Proceedings, dated 28th March 1868, No. 2,267.

at Muttanendal, and that this expenditure, added to the outlay in repairing certain Chuttrums, would leave no balance in that district available for extending operations.

16. *Lungherkhanahs.*—The number of Lungherkhanahs (Alms houses) in 1865-66 was eight in six districts. The number shewn by the Board in their report before Government is seven in five districts. The decrease is owing apparently to the transfer of the Chuttrum at Tripaplore in South Arcot, hitherto treated as a Lungherkhanah, to the list of Chuttrums.

17. The receipts on account of these institutions amounted to Rs. 14,718-14-11, and with the balance of Rupees 4,166-4-4, at the commencement of the year, the total sum available was Rupees 18,885-3-3. The charges on account of cost of feeding and establishments amounted to Rs. 14,039-5-5, and the balance left was Rupees 4,845-13-10.

	RS.	A.	P.
Feeding...	12,253	11	3
Establishments	1,785	10	2
Total...	14,039	5	5

18. The number of persons relieved during the year was 153,050, against 197,837 in 1865-66. The decrease was owing to the year 1866-67 having comprised only eleven months. The expenditure was, however, larger in consequence of high prices.

19. The Board state in paragraph 68, that though the year 1866-67 consisted of only eleven months, the annual fixed Government grants appear to have been drawn for twelve months in the case of many Chuttrums and Lungherkanahs. A uniform course should have been followed in such matters in all the districts, and the Accountant General will be requested to report on the subject.

20. Village Service Fund.—This item appears in nine districts* out of nineteen. The balance at the commencement of the year was Rupees 3,65,800-12-6, and the receipts during the year amounting to Rupees 4,92,050-15-1, the total sum available for the payment of village establishments was Rupees 8,57,851-11-7. The expenditure amounted to Rupees 3,83,171-8-2, and the balance left was Rs. 4,74,680-3-5, occurring mainly in the districts noted in the margin. The Board explain, in paragraph 70, how those in Kurnool and Trichinopoly will be disposed of. In regard to Malabar, the Board remark that no expenditure save that of Rupees 86 was incurred during the year from the Fund. The Government presume that the Village Establishments were paid from the Imperial Revenue, out of the provision made in the Civil Budget of charges up to the year 1867-68, but if so, this expenditure from general revenues, while a separate and specific fund was available, was irregular. It cannot, however, be repeated, as the Government have, by paragraph 21 of their Proceedings, dated 20th December 1867, No. 3,033, struck out the entire provision for the district from the Budget for 1868-69.

* Kistna. Kurnool. Madras. North Arcot. South Arcot. Trichinopoly. Madura. Salem. Malabar.

	RS.
Kurnool	3,30,818
Trichinopoly	83,365
Malabar	56,239

21. With reference to paragraph 71 of the Board's Proceedings, the Government desire to be fully informed of the circumstances under which the balance to the credit of the Village Service Fund, at the end of 1865-66, in the Godavery district, was ordered to be struck off the "*Plus* and *Minus* Memorandum," the Village establishments being paid from the Imperial Budget. The Accountant General will be requested to report on the subject.

22. Process Service Fund.—The sum available under this head was Rs. 52,389-14-4,* the charges amounted to Rupees 30,071-0-6, and the balance left was Rupees 22,318-13-10. The Board will submit to Government the reports called for from the Collectors of certain districts† as to the disposal of the large balances in those districts.

	RS.	A.	P.
* Balance	12,112	13	6
Receipts	40,277	0	10
	52,389	14	4

† Madras.
North Arcot.
South Arcot.

23. Irrigation Cess Fund.—This Fund exists only in the districts of Coimbatore and Trichinopoly. The Board have very properly noticed the irregularity of the instructions issued by Mr. McQuhae, Sub-Collector of Coimbatore, directing the Tahsildars to keep the cess collection as a separate fund, *without bringing them into the general cash account*, and to spend them on their own responsibility, furnishing monthly accounts to his office. The creation of such separate funds is extremely objectionable.

24. The Government noticed in paragraph 20 of their Order, dated 10th May 1867, No. 1,067, that only 57 per cent. of the demand on account of the Irrigation Cess in Trichinopoly was collected within the year 1865-66, and that some explanation as to the delay seemed called for. The case was worse in 1866-67. The total demand for the year, both arrears and current, amounted to Rs. 14,573, but only Rupees 7,430, or little more than 50 per cent. were collected. There is no satisfactory explanation given for this backward state of the collection. The necessary result would seem to be that those who pay readily provide the benefit secured by the cess, for the defaulters, which is manifestly unfair.

25. Cochrane's Canal Fund in Madras.—This is the only remaining Fund requiring notice. This fund was transferred to the "Local Funds" in 1865-66. The balance on the 30th April 1866 was Rupees 41,479-12-1, and the receipts of the year 1866-67 having amounted to Rupees 43,919-9-6, the total sum available was Rupees 85,399-5-7. The charges of the year amounted to Rupees 25,098, and orders have been recentl issued for utilizing the balance in improving the canal.

(Signed) W. HUDLESTON,
Secretary to Government.

VIZAGAPATAM, 30th April 1867.

No. 239.

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

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

1. I have the honour to report on the Local Funds of this district during the past official year 1866-67, ending 31st March last.

2. DISTRICT ROAD FUND.—The collections under this head as per Treasury Accounts are Rupees 6,360-11-11; adding balance at the beginning of the year, Rupees 3,949-7-0, the total is Rupees 10,310-2-11. Of this sum, it will be seen that Rupees 3,328-13-5 are credited to Miscellaneous receipts. This was done by order of the Accountant General, dated 28th September 1866, No. 3,142, copy of which I observe has been sent to the Board.

The expenditure also as per Treasury Accounts amounts to Rupees 5,181-10-8, of which sum Rupees 5,151-11-1 are debited to the Public Works Department. This is also by order of the Accountant General.

3. The *bonâ fide* expenditure by Public Works Department on roads is Rupees 4,440, as shown in the Supplemental Budget for the period ending March last; but this figure does not appear in the Statements now submitted, the Accountant General having directed that no adjustment whatever should be made in my accounts on account of works done by the Public Works Department.

The two roads on which this expenditure was incurred are:—

		Expenditure. RS.
Sanctioned in G. O., dated 6th September 1866, No. 2,383.	1. Branch road from Narsipatam to Golgonda, 9 miles	900
Sanctioned in G. O., dated 6th September 1866, No. 2,383.	2. Branch road from Narsipatam to Tallapalem, 19½ miles	3,540
		4,440

The sum required to complete these roads is Rupees 17,690, which I have duly provided for in my Supplemental Budget.

Of No. 1, it appears three miles of road have been made.

Of No. 2, three miles of road have been made, and six small bridges, 6 feet span arches, built.

4. JUNGLE CONSERVANCY.—This branch is as usual in a very backward state. The collections during the past year amount to Rupees 37-9-6; including old balance, it comes to Rupees 50-8-5. The expenditure is Rupees 12-14-11, of which particulars have already been sent to the Board.

5. BUNGALOW FEE FUND.—These receipts amount to Rupees 1,043-15-10, which includes the Government grant of Rupees 468. The balance is composed of the following items:—

	RS.	A.	P.
Fees	238	14	0
Sale proceeds of Bungalow furniture	342	1	10
	580	15	10

The expenditure, Rupees 484-3-6, is chiefly wages to establishment, and batta to sepoys, the sum of Rupees 50 and odd only having been spent on petty repairs, particulars of which are herewith forwarded. The usual Statement on the condition of the Bungalows accompanies this Report.

6. POUND FUND.—The amount collected during the past year is Rupees 6,368-13-11, which together with the balance on hand, amounts to Rupees 9,186-6-10.

The expenditure has been Rupees 7,548-12-8. The greater portion of this money was for establishment, Rupees 2,500 were tranferred to District Road Fund, and Rupees 340 were spent on 24 new pounds, and repairs to others.

The total number of pounds in this district are now 169. Five years ago there were 23 only.

7. LUNGERKHANAS AND CHUTTRUMS.— There are no Lungerkhanas in this district, and only one Chuttrum endowed by Government.

The usual Statement as required by the Board's Circular Order, dated 20th July 1865, No. LXXXVI., is annexed.

Exd. T. Cartledge.

MADANAPULLY, 14TH May 1867.

No. 70.

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

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

1. I have the honour to submit my report on the Local Funds of this district for 1866-67, or from May 1866 to 31st March 1867, accompanied by the prescribed Statements.

2. DISTRICT ROAD FUND.—The balance under this head at the close of 1865-66 was Rupees 5,853-7-11, exclusive of the balance of cash* which remained with the Executive officers of the Public Works Department; but the balance shown by the Board in the Abstract† Statement appended to their Proceedings, dated 15th January 1867, No. 274, is Rupees 5,855, the difference being the fractional parts of a Rupee included by the Board in framing their Statement as explained in my Report for last year. The receipts during the year under review amounted to Rupees 11,245-3-9, inclusive of the Road Cess, Rupees 5,537-6-2, collected from the Ryots under Act III. of 1866, from January 1867. The total amount of available funds under this head for expenditure in the year was Rupees 17,098-11-8, inclusive of the balance‡ on the 30th April 1866.

* Rs. A. P.
0 14 6

† Enclosure No. 1.

‡ Rupees 5,853-7-11.

The expenditure incurred during the year on the several roads, as shown in the Progress Reports of the Executive officers of the Department of Public Works, amounts to Rupees 9,076-15-0,§ against Rupees 9,500 provided for in the Budget Estimate; but the amount shown in the Memorandums received from the Accountant General up to the present date, as expenditure incurred from May to November 1866, is Rupees 6,009-2-1, which being added to the three items noted in the margin, the total expenditure is Rupees 8,984-13-11. The balance on the 31st March 1867, after deducting the expenditure, is Rupees 8,113-13-9.

§ Vide Statement No. 2 herewith sent.

	Rs.	A.	P.
Paid to Fakeer Saib, for the reconstruction of a well in addition to the amount subscribed by him	500	0	0
Paid to Subba Reddy, for the construction of a road, in addition to a like sum subscribed by him	500	0	0
Difference between the actual expenditure by the Public Works Department, and the amount deducted under this head for 1865-66	1,975	11	10
	2,975	11	10

3. JUNGLE CONSERVANCY FUND.—There was on the 30th April 1866 a balance under this head of Rupees 7,482-14-4, but the Board's Abstract Statement in paragraph 50 of their Proceedings shows Rupees 7,640, inclusive of the sum of Rupees 156-9-11, being advances for works and cash remaining with the Executive officers unadjusted on the above date. The receipts during the year amounts to Rupees 3,003-2-5, with the unadjusted item, Rupees 156-9-11, of last year brought forward. The total amount of funds, including the balance on the 30th April 1866, available for expenditure was Rupees 10,486-0-9. The expenditure incurred in the year for the formation of fresh plantations and the improvement and maintenance of the several topes in the district, inclusive of the cost for sinking and repairing wells, amounts to Rupees 3,909-9-8, whereas the outlay on several avenues alone is Rupees 6,382-8-3. The actual expenditure under the two heads amounts to Rupees 10,292-1-11, to which the sum of Rupees 186-9-5, advances for works and cash remaining with the Executive officers unadjusted at the close of the year, being added, the total expenditure is Rupees 10,478-11-4, and the balance on the 31st March 1867 is Rupees 7-5-5, after deducting the expenditure from the total funds Rupees 10,486-0-9.

4. The Board will observe that a very little balance was left unexpended at the close of the year, and that much more improvement has been made in the year under review than in the last, in the formation of topes and avenues.

5. The enclosed Statements show the number of avenue trees planted on the several lines of road, and the nurseries maintained for that purpose in the various places in this district. They are all reported to be in a promising condition. A report on the village topes having been submitted to the Board, I deem it unnecessary to enter into any further details on the subject here.

Nos. 3 and 4.

6. Pound Fund.—The balance on the 30th April 1866 under this head was Rupees 5,958-12-6, or Rupees 5,959 as per entry in the Abstract Statement in paragraph 58 of the Board's Proceedings. The receipts in the year were Rupees 4,713-6-8, and the total funds including the balance is Rupees 10,672-3-2. The expenditure actually incurred in the year on account of the establishment and the construction and repairs of Pounds, amounted to Rupees 871-5-5, exclusive of Rupees 5,000 transferred to the District Road Fund, and the balance on the 31st March 1867 is Rupees 4,800-13-9, after deducting the total expenditure, Rupees 5,871-5-5, from the total available funds Rupees 10,672-3-2. Out of the balance, a sum of Rupees 4,000 is proposed to be transferred to the District Road Fund in 1867-68, reserving the remainder, Rupees 800-13-9, for expenditure in the current year.

7. Public Bungalow Fund.—The balance under this head at the close of 1865-66 has been enhanced to Rupees 1,436-10-5, by adding Rupees 622, balance of grants-in-aid of the former years as per Board's instructions in Official Memorandum, dated 12th August 1866, No. 798. The receipts during the year amounts to Rupees 1,366-4-2, inclusive of Rupees 410 grant-in-aid, and the total funds including the balance at the close of 1865-66 amounts to Rupees 2,802-14-7, from which the expenditure in the year, Rupees 402-15-1, being deducted, the balance of the Fund on the 31st March 1867 is Rupees 2,399-15-6. A report on the condition of the Bungalows still retained in this district is submitted. The Superintending Engineer has been requested to execute the necessary repairs to the buildings needed. The Bungalow at Chilmakur might, I think, be sold when no longer required by any of the Public Officers in the district, which I propose to do after Board's permission; those at Settiwaripally and Tallapoddatur being retained till the Railway is opened to the frontier of the Bellary district.

8. Process Service Fund, Revenue Department.—This is a new head lately introduced. The receipts during the year under report were, however, Rupees 148-15-0, inclusive of the small collection of Rupees 4-3-0 brought forward from 1865-66. The expenditure, Rupees 73-14-0, in the year being deducted, the balance on the 31st March 1867 is Rupees 75-1-0.

Exd. T. Cartledge.

Masulipatam, 15th May 1867.

No. 141.

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

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

1. I have the honour to submit my annual Report on the operations of the Local Funds for the official year 1866-67, together with the two Statements prepared in the forms received with the Board's Standing Circular of 23rd June 1863.

2. District Road Fund.—The total receipts of the year under this head amounted to Rupees 47,948-6-6, including the unadjusted items, &c., which by the previous year's balance of Rupees 28,391-14-8, was raised to Rupees 76,340-5-2. The expenditure of Rupees 19,786-11-3* being deducted from it, there remained a balance of Rupees 56,553-9-11 at the end of the year.

	Rs.	A.	P.
*1. For the construction and repair of roads	12,813	8	1
2. Establishments...	288	3	5
3. Sundry items	6,684	15	9
Total... ...	19,786	11	3

3. The Budget grant for the year under report is Rupees 26,220. The per-centage of expenditure on the construction and repair of roads up to the end of November 1866, as debited in the accounts of this office according to Memoranda received from the Accountant General, is Rupees 48. The subsequent expenditure up to the end of March 1867 will be debited in the accounts of the current official year 1867-68, when Memoranda are received.

4. The principal causes for the full amount of allotment not being spent were the very late date on which the estimates were sanctioned, and the strict orders of Government not to commence any work till fully sanctioned by Government, as stated by the Superintending Engineer in his Administration Report.

5. In paragraphs 22, 23, and 24 of my Report on the inspection of the public works for the official year 1866-67, I have made observations on some of the principal district roads.

6. Jungle Conservancy.—The receipts under this head in the year are Rupees 20,368-10-4, of which a sum of Rupees 1,390-7-9 was expended by the Revenue Department on account of the items detailed in Statement No. 1. As regards the expenditure by the Public Works Department, no Memorandum has yet been received from the Accountant General. Measures have been adopted for the utilization of a large sum in the official year 1867-68.

	Rs.	A.	P.
Balance at the beginning of the official year 1866-67	10,658	2	5
Receipts during the year	9,710	7	11
Total... ...	20,368	10	4
Deduct expenditure	1,390	7	9
Balance up to the end of the year	18,978	2	7

7. Pound Fund.—The receipts during the year under report amounted to Rupees 31,454-9-9 together with the last year's balance. The charges during the year, including the amount transferred to the District Road Fund, are Rupees 12,427-6-0, as shown in the margin. A sum of Rupees 10,000 is also proposed to be transferred to the District Road Fund in 1867-68, sufficient provision having been made in the Budget of this year for erection and repair of Pounds.

	Rs.	A.	P.
Receipts.			
1. Balance of last year brought forward...	15,650	6	7
2. Unadjusted items of last year	33	10	0
	15,684	0	7
3. Collections during the year	15,770	9	2
	31,454	9	9
Deduct Charges.			
1. Establishment and Pounds, &c.	3,260	6	0
2. Amount transferred to the District Road Fund...	9,167	0	0
Total... ...	12,427	6	0
Balance... ...	19,027	3	9

Receipts.	Rs.	A.	P.
1. Balance of last year...	2,014	6	9
During the current year.			
Fees, &c	932	9	0
Grant-in-aid	533	0	0
Sale proceeds of unserviceable furniture, &c...	44	1	0
Amount transferred to this head from District Road Fund.	298	14	2
Cash balance with the Executive Engineer...	2	2	7
	1,810	10	9
Total... ...	2,025	1	6
Deduct expenditure.			
Establishment	738	12	0
Contingencies	624	15	2
	1,664	12	2
Balance... ...	360	5	4

8. Public Bungalow Fund.—The financial transactions of this Fund are given in the marginal abstract, from which it will be seen that the fees realized during the year amounted to Rupees 932-9-0, which together with the Government grant-in-aid of Rupees 533, and the previous year's balance, &c., of Rupees 214, raised the available sum for expenditure to Rupees 2,025-1-6, from which the expenditure during the year, viz., Rupees 1,664-12-2 being deducted, there remained a balance up to 31st March 1867 of Rupees 360-5-4.

Receipts.	Rs.	A.	P.
Balance of last year	10,675	3	4
Receipts during the year	16,214	5	7
	26,889	8	11
Deduct			
Expenditure	26,120	12	4
Balance... ...	768	12	7

9. Village Service Fund.—The total receipts in the year are Rupees 26,889-8-11, including the balance of the last year, as detailed in the margin. The amount expended therefrom is Rupees 26,120-12-4, leaving a cash balance of Rupees 768-12-7.

10. In paragraph 98 of their Proceedings, dated 15th January 1867 the Board required explanation as to the cause of the large balance remaining up to the end of the official year 1865-66. I beg to state that the balance remained unpaid, the Bills for the same not having been received from the Tahsildars within the official year, and that the same was paid in full in the year under report.

	Rs.	A.	P.
Actual balance on 1st May 1866	147	6	0
Receipts in 1866-67	615	6	6
Total... ...	762	12	6
Deduct expenditure in 1866-67..	627	4	7
Balance... ...	135	7	11

11. Process Service Fund.—The receipts under this head including the balance of last year, are Rupees 762-12-6, of which Rupees 627-4-7 were expended on account of batta paid to Peons, leaving a balance of Rupees 135-7-11 at the close of the year.

School Fee Fund.
Port Fund.
Police lodging Fund.
Municipal Fund.
Educational Building Fund.
Stamping Fee Fund.

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

N.B.—The report on the actual condition of Travellers' Bungalows will be forwarded shortly.

Exd. T. Cartledge.

Mangalore, 18th May 1867.

No. 83.

From W. S. WHITESIDE, Esq.,
Acting Collector of SOUTH CANARA,

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

1. I have the honour to submit the Annual Report on the Local Funds of this district for the past official year 1866-67, accompanied by the usual Statements Nos. I, II, and III, and another showing the actual condition of the Travellers' Bungalows in the district, prescribed in Board's Miscellaneous Circular No. 86, of 20th July 1865.

2. Being new to this district, and having scarcely had an opportunity of making myself acquainted with its roads and internal communications, I must unavoidably refrain from entering into any detailed observations both as regards what has been done during the year, or what is to be carried out in future, and respectfully beg that I may be excused for the brevity of this report.

	Rs.
*Demand or Instalments due from January to March ...	32,032
Actual Collections	26,769
Outstanding	5,263
†1865-66	13,507
1866-67	11,772
Decrease...	1,735

3. The collections of the year have been swelled by the receipts from the Road Cess to the large sum of Rupees 38,541. Rupees 26,769* were realized from this taxation, and Rupees 11,772† from other ordinary sources. The latter amount is comparatively small, and this is owing to the year under report having been closed a month earlier, as is known to the Board.

4. Statement No. 2 shows the expenditure incurred during the year, amounting to Rupees 11,976. Of this, Rupees 5,050 were laid out in new works, and Rupees 6,521 in the maintenance of such as have been previously worked out.

‡From Government, 25th February 1867, No. 458.
From Board, 26th do.

	Rs.
Road from Pootoor by Vitla to Munjeshwar	3,000
Beltangadi and Mudbidri road.	3,000
Mudbidri and Buntwal road ...	1,000
	7,000

5. In sending a Supplemental Budget for 1867-68, for works to be carried out from Road Cess collections, Mr. Cadell obtained authority‡ for commencing the works marginally noted during the fair season which has just expired; but owing to the lateness of the proposition and of receipt of orders of Government thereon, much progress could not be made up to the end of the year under report.

6. The fund at our disposal is now large, and with it it is proposed to bring first to completion the several communications carried out some years since, and of erecting permanent bridges where they are absolutely required to render them fully available for wheeled conveyances; and with this view full provision will be made in the Supplemental Budget for 1867-68, which will now have to be revised with reference to the Proceedings of the Board, dated 30th April 1867, No. 2,634, and to which attention will be immediately directed.

7. Jungle Conservancy Fund.—As proposed by Mr. Cadell in his report last year, he took charge of the Firewood Jungles, and caused supplies of wood for fuel to be gathered from such localities as were easily accessible, and had it sold by public auction in the town of Mangalore. He also made such other arrangements as he conceived would supply the wants of the public at other places in the interior. The revenue derived has not, however, been by any means large, but I find that by the arrangements adopted, the wanton cutting of such jungles has been greatly checked. The subject requires still to be further considered, and there is room for considerable further improvement which, I understand, it was the intention of Mr. Cadell to make, with reference to the outturn of the year under report. In his absence now, I trust that the matter will be taken up by his successor in office. I do not, therefore, think it necessary for me to say anything more on the subject; my tenure of office here has been so short that I do not feel justified in putting on record an authoritative expression of my opinion, on this very important subject.

8. Pound Fund.—This Fund shows a balance in its favour of Rupees 740 at the end of the year. Of this, Rupees 400 will be transferred to the District Road Fund as proposed in the Budget of the present year. The balance is still large for the ordinary requirements of the year, and will probably be so increased by the collections of the year; that a further sum of about 500 rupees will be again available for a similar transfer during the ensuing year 1868-69.

9. Public Bungalow Fund.—The balance to the credit of this Fund at the beginning of the year was Rupees 1,196-8-6; the receipts from fees during it amounted to Rupees 526, which with the Government Grand-in-aid, Rupees 475, gave a total income of Rupees 2,197-11-1, as the available fund of the year.

	Rs.	A.	P.
Establishment	498	5	3
Contingencies	8	4	0
Monsoon repairs	123	1	11
	629	11	2

10. Of the above amount, Rupees 629-11-2 were laid out as marginally shown, and a surplus of Rupees 1,567 is now to the credit of the Fund at the end of the year.

11. Mr. Cadell in his Report last year gave his opinion in detail as regards the retention of certain Bungalows on the coast line, and the Board recommended his proposals for the orders of Government, upon which no final orders have been received. From the little that I have seen or known, I do not find reason to differ from Mr. Cadell's views.

Proceedings, 15th January 1867, No. 274, page 68.

12. As observed by Mr. Cadell in his Report last year, the meagre grant of Rupees 203 for the annual monsoon repairs of these buildings was altogether unequal to actual wants. The Board, however, sanctioned* an additional grant of Rupees 550 out of the Bungalow Fund, for the Bungalows and Moosaferkanahs; but when this was available, the rains had been falling incessantly for a length of time, and much could not be done without further injury to the buildings at such a time. A sum of Rupees 123 was therefore spent in mere patch-work, and the more important repairs were left to be executed this year; unexpectedly however, the grant for this year is equally small.† As soon as this was known, through the Superintending Engineer of the Division, an emergent application was submitted to the Board for the grant of Rupees 431 out of the Bungalow Fund, and I trust to receive the orders of the Board thereon at an early date as requested. The continued want of attention to these buildings in proper time from insufficiency of Funds has, I regret to observe, been the cause of serious deterioration in them.

* Board's Proceedings, 18th July 1866, No. 4,915.

† Rupees 203.

Letter, dated 13th April 1867, No. 66.

13. I find, moreover, that in regard to the subject of Crockery kept at the Bungalows, the uselessness whereof was reported on by Mr. Cadell last year, the Board said that he was at liberty to bring the matter forward in a separate communication. In his absence from the district, and owing to my transfer therefrom, I must leave the subject for the consideration of Mr. Thomas.

14. Process Service Fund.—The receipts under this head amounted during the year to Rupees 692, consisting of batta for serving Processes, &c., under Act II. of 1864, and the disbursements on the same account to Rupees 646. In this district, the Government demand is generally promptly met, and I think that no particular observations are called for on this item.

15. I beg in conclusion to offer a few remarks as to the manner in which the account of actual expenditure of District Road Fund, submitted with this Report, has been prepared.

16. Under the system now observed, the monthly Plus and Minus Memoranda, furnished both to the Board and Accountant General, exhibit such portion of the expenditure incurred by the Public Works Department as is communicated to this office by the Accountant General, and such portion as is not so notified is exhibited separately by a foot-note in the monthly Progress Reports, as directed in Board's Proceedings, 5th March 1,867, No. 1,367. By this procedure the actual available balance in the district in favour of the Fund is not at once known either from the Plus and Minus Memorandum, or the monthly Progress Reports. The system seems defective and to call for modification, so that the actual available balance may always be apparent in the accounts; while it is also desirable that it should not differ in the different Returns submitted to the several offices. I must here state that in view to exhibit the complete operations of the year under report, the accounts accompanying this Report have been prepared so as to include the full expenditure for the eleven months representing the year 1866-67, whether the same was communicated by the Accountant General or not.

Rrd. T. Cartledge.

Negapatam, 20th May 1867.

No. 91.

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

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

1. I have the honour to submit my Report on the operations of the Local Funds in this district, during the past Official year 1866-67, accompanied, as usual, by the prescribed Statements Nos. 1 and 2.

2. District Road Fund.—The receipts under the head of the District Road Fund, amounted to Rupees 99,094, as shown in Statement No. 1. This added to the previous year's balance, together with the unadjusted items, raised the amount available to Rupees 1,52,720. Of this sum, Rupees 86,028 were expended during the past year, leaving a balance of Rupees 66,692, as particularized in the margin.

	Rs.
Unadjusted item	2,677
Actual balance in the Collector's Treasury ...	64,015
	66,692

3. The subjoined table shows the receipts during the year from the several sources which contribute to the District Road Fund, in comparison with those of the preceding year:—

Items.	1865-66.			1866-67.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Ferry Rents	4,479	2	8	3,677	8	2	...	...	...	801	10	6
Road Cess	...	...	...	45,639	15	3	45,639	15	3	...	...	...
Surplus Pound Fund...	9,067	9	7	8,822	7	3	...	...	...	245	2	4
Fish Rent	26,886	13	5	18,494	14	0	...	...	...	8,391	15	5
Avenue Clippings	2,922	13	2	4,721	9	11	1,798	12	9	...	...	...
Miscellaneous receipts.												
Private contributions in aid of Public Works	3,247	3	3	5,715	4	0	2,468	0	9	...	...	...
Recoveries of advances, &c.	553	12	8	507	2	2	...	...	...	46	10	6
Sale proceeds of useless materials ...	27	4	0	133	2	2	105	14	2	...	...	...
Receipts realized by Department Public Works Officers	...	...	...	747	9	9	747	9	9	...	...	...
Amount refunded being the difference between the actual expenditure and the sum placed at the disposal of Department of Public Works in 1866-67, as per instructions from the Accountant General	...	...	...	10,634	9	0	10,634	9	0	...	...	...
Surplus Devastanum Fund credited to this head	429	0	8	...	...	...	...	...	...	429	0	8
Total...	47,613	11	5	99,094	1	8	61,394	13	8	9,914	7	5
						Net...	51,480	6	3			

4. The slight decrease of Rupees 801-10-6 in the Ferry Rents, is chiefly attributable to the collections of the past year having been made only for eleven months.

5. Road Cess.—This is a new item, the receipts under which have only been collected under the provisions of Madras Act No. III. of 1866, since the 1st January 1867.

6. The collections under the heads of Surplus proceeds of Cattle Pounds and Avenue clippings are items of an uncertain nature, and, therefore, call for no remark.

7. In Fish Rents there is an apparent decrease of Rupees 8,391-15-5 ; but from the receipts of 1865-66, the sum of Rupees 7,000 must be deducted ; as that amount represented the collections of former years under this head, which appertained to the late Rajah's territory, and was only credited during the preceding year ; compared therefore, with the remainder, which is the actual collections of 1865-66, the receipts of the year under report exhibit a decrease of Rupees 1,391-15-5, which is accounted for by the fact that the collections were only made for eleven months, in consequence of the year closing one month earlier than usual.

8. In "Miscellaneous Receipts," the only item that requires notice is that of private contributions in aid of public works. The increase under this head, viz., Rupees 2,468, is owing to the inhabitants of the dry taluks having largely availed themselves of the benefit of the Grant-in-aid rules, which allows of their contributions being supplemented by money from the Local Funds. The particular works for which these contributions were made are shown below:—

Works.	Amount.		
	RS.	A.	P.
Cross road from Road No. 18 at the Mulliar head, and joining Road No. 35 ...	858	1	0
Do. from Pulienjeri on Road No. 2, to the Coleroon *viâ* Tiruperambiyam ...	742	0	10
Do. from Kandiyur to Trikatpalli	200	0	0
Do. branching from Road No. 4 and leading to Ramoji Ghautike Chuttrum	103	15	3
Do. from the Vettar Bridge to the Sea Custom House at Nagore	74	0	0
Constructing side drainage in Road No. 4 at Karuttangudi	61	15	0
Clearing Tanks used for drinking purposes	6	10	6
	3,668	9	5
Total... ...	5,715	4	0

9. The total expenditure as per Statement No. 2, amounts to Rupees 86,027-8-5 ; but from this, the sum of Rupees 12,581-8-7, as shown in the margin, must be deducted, thus leaving Rupees 73,445-15-10 as the actual amount expended on works. I must add, however, that this sum includes only Rupees 1,412-14-9, out of Rupees 3,681-4-4 really spent during the past year by the officers of the Public Works Department, in consequence of the advices received from the Accountant General, requesting the expenditure by that Department to be deducted from the *Plus* and *Minus* Memorandum, amounting only to the first mentioned sum. If the full sum expended by the Public Works Department be taken into account, the actual amount of work done comes to Rupees 75,714-5-5, or more than double the preceding year's expenditure. In comparing the actual expenditure with the receipts, the collections on account of the Road Cess as well as the increase in the actual receipts over the estimate, should not be taken into account, because the collections under the Road Cess were made only during the last quarter of the past official year, and therefore could not possibly have been spent within that year, whilst the increase over the estimated receipts could only be ascertained at the close of the year. Deducting, therefore, these two items, as well as the miscellaneous charges from the total receipts as shown in the margin, the actual sum available for expenditure amounted to Rupees 87,887, and of this Rupees 75,714 or 86 per cent. was actually expended. This result will, I trust, be deemed satisfactory, more especially when it is remembered that the expenditure appertains only to eleven months, and that in the year under report we lost April, which is the best working month of the twelve in this district, for the crops are then all cut, and the Mirasidars make no objection to their coolies being employed on public works.

	RS.	A.	P.
Avenues	178	12	5
Public works supervision	557	0	0
Sundry items	11,845	12	2
	12,581	8	7

	RS.
Total receipts	1,52,720
Deduct	
Road Cess	45,640
Increase over the estimated receipts...	6,612
Miscellaneous charges...	12,581
	64,833
Remainder actually available	87,887

10. This expenditure as apportioned under several heads is shown in the margin, and from this it will be seen that the largest outlay has been on new works. Several new roads of local importance have been formed or commenced, and these, it is hoped, will open up parts of the district hitherto inaccessible for cart traffic. Of these, the two roads from Senjipatti to Budalore, and Koradacheri to Road No. 23, are not only important as Railway feeders, but also useful District Roads. The expenditure under the head of Repairs consists of the usual maintenance allowance on the District cross roads, as well as the improvements of the several Salt roads. The principal charge under "Miscellaneous Public Improvements" is for the clearing of the tanks used for drinking purposes. The excessive drought of the last year afforded a good opportunity for clearing tanks, and as the opportunity was judiciously taken advantage of, the outlay also helped to relieve the distressed classes in the dry taluks of this district.

	RS.	A.	P.
New works	38,447	14	1
Repairs...	27,682	10	4
Miscellaneous Public Improvements ...	9,583	13	0
Total...	75,714	5	5

11. The balance left at the close of the year is Rupees 64,015, and in accordance with the instructions* of the Board, I am now in communication with the Superintending Engineer of the Division on the subject of submitting a supplementary Budget for spending this money, and will shortly forward the same for the Board's sanction.

* Proceedings dated 5th February 1867, No. 718.

12. JUNGLE CONSERVANCY FUND.—The transactions of the Jungle Conservancy Fund is shown in the subjoined tabular abstract:—

	1865-66.			1866-67.		
	RS.	A.	P.	RS.	A.	P.
Balance brought forward	4,042	13	10	4,077	11	10
Receipts during the year	2,251	9	9	2,868	12	10
Total...	6,294	7	7	6,946	8	8
Expenditure during the year	2,216	11	9	5,699	13	4
Balance remaining at the close of the year	4,077	11	10	1,246	11	4

The receipts compared with the preceding year exhibit an apparent increase of Rupees 617-3-1, which is owing to the unexpended portion of the amount drawn from the Collector in 1865-66 having been refunded in the year under report. The increase under the head of expenditure is mainly due to a much larger amount having been laid out during the past year on the formation of fresh plantations and improving existing ones. Much attention was bestowed on the conservancy of the Government Jungles at Kodikarai and Sheally, especially on the latter where a considerable number of palmira nuts and seeds of other trees, useful both for firewood and timber, have been sown. A beginning has also been made towards planting village topes and those near the Salt Vadies planted in the year preceding have considerably improved during the past year, notwithstanding the excessive drought that prevailed for the first six months. The formation of Casuarina topes has also not been lost sight of, and seeds have been distributed among the wealthy and willing landholders, as well as seedlings planted in the village topes and avenues. I must also mention that the extensive plantations and gardens attached to the late Rajah's Chuttrums have received their full share of attention. Regarding the further operations of this Fund, I shall write more fully in my report on the progress made in planting village topes, &c., to be submitted shortly.

13. Cattle Pound's Fund.—The transactions of the Cattle Pound's Fund are shown in the subjoined tabular abstract in comparison with those of the preceding year. This Statement requires no particular notice:—

	1865-66			1866-67.		
	Rs.	A.	P.	Rs.	A.	P.
Balance brought forward	...	...	...	...	...	...
Receipts during the year	13,083	7	6	14,556	6	3
Total	13,083	7	6	14,556	6	3
Expenditure during the year	4,261	0	3	4,320	12	1
Balance at the close of the year to be carried to the credit of the District Road Fund	8,822	7	3	10,235	10	2

14. Public Bungalow Fund.—The receipts and expenditure of the Public Bungalow Fund during the year under report are given in the sujboined abstract, as compared with the preceding year:—

	1865-66.			1866-67.		
	Rs.	A.	P.	Rs.	A.	P.
Balance brought forward	502	2	4	908	8	2
Receipts during the year	980	2	3	808	2	7
Total	1,482	4	7	1,716	10	9
Expenditure during the year	573	12	5	456	4	5
Balance left at the close of the year	908	8	2	1,260	6	4

15. As stated in the last report, there are six Bungalows kept up in this district for the accommodation of European travellers. Of these, the three* bungalows noted in the margin were repaired during the past year at the cost specified opposite to each. From the accompanying tabular report it will be seen that all the bungalows except Tanjore are in repair and good condition. The state of the last named building was fully reported on last year, and the late Acting Collector further promised to bring this subject specially before the Board in a separate communication. Accordingly a plan and estimate, amounting to Rupees 5,130, were obtained for constructing a new Bungalow near the Railway station, but the Superintending Engineer having expressed his strong doubts as to the Government allotting the necessary funds, I have deferred submitting the same to the Board, as there is no doubt that a public Bungalow is not absolutely required at Tanjore, though it would be certainly useful to travellers now and then.

	Rs.
*Combaconum...	36
Sheally	110
Tranquebar	240
	386

16. Endowment Fund.—The transactions of the Endowment Fund during the past year, are shown in the subjoined table:—

	Rajah's Chuttrums.			Circar Chuttrums.			Other private Chuttrums.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	*Rs.	A.	P.
Balance on 1st May 1866 ...	29,536	1	9	1,106	3	0	10,286	11	3	40,929	0	0
Receipts during the year ...	1,65,510	5	3	1,069	10	3	5,696	12	7	1,72,276	12	1
Total ...	1,95,046	7	0	2,175	13	3	15,983	7	10	2,13,205	12	1
Expenditure during the year	1,57,714	7	10	833	12	2	10,205	1	6	1,68,753	5	6
Balance on 31st March 1867.	37,331	15	2	1,342	1	1	5,778	6	4	44,452	6	7

17. A separate Statement showing in detail the result of the administration of this Fund is submitted as usual. It will be observed therefrom that eight more Chuttrums receiving ready-money allowances from Government are brought under this head, thus raising the number of these institutions composing this Fund to 37.

18. Of these, the seventeen Chuttrums belonging to the late Rajahs of Tanjore are, as already observed, by far the most important. The total receipts of these institutions during the year under report from the landed endowments as well as from the ready-money allowances from the Public Treasury amounted in the aggregate to Rupees 1,65,510 as shown above, being Rupees 4,779 in excess of the receipts of the preceding year. In the receipts from the rents of lands, &c., there was an increase of Rupees 8,250 gained mainly by enhanced current selling prices, at which the rents fixed in kind were converted into money. In the ready-money allowances received from Government, there is a decrease of Rupees 3,471, the allowances drawn during the past year being only for eleven months. The receipts during the year added to the previous year's balance* amounted to Rupees 1,95,046, which after deducting expenditure, amounting to Rupees 1,57,714, leaves a balance of Rupees 37,332 to the credit of these institutions at the close of the year.

*Rupees 29,536.

19. The expenditure as distributed under the different heads is shown below in comparison with the preceding year:—

	1865-66.	1866-67.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Distribution of food	93,853	1,10,541	16,688	...
Establishment including menial servants, gardeners, and village officers	25,416	22,630	...	2,786
Repair of Chuttrum buildings, and village maramut, including improvement of gardens	6,146	10,060	3,914	...
Fixed allowances to Pagodas dependent on the Chuttrums	10,632	8,143	...	2,489
Jody, &c., paid to Government	10,104	6,340	...	3,764
Total... ...	1,46,151	1,57,714	20,602	9,039
Net...			11,563	

The increase under the head of Distribution of Food is attributable chiefly to the enhanced rates at which the value of the paddy has been converted into money, as also to the larger amount of relief afforded to the distressed poor, in consequence of the adverse nature of the season. The decrease under the head of establishment is mainly due to the salaries of the Chuttrum servants having been paid only for eleven months in the past year. The increase in Maramut charges is owing to a larger outlay incurred on tanks and other irrigation works with the two-fold objects of repairing the works in question, as well as affording relief to the impoverished ryots. The decrease in fixed allowances to Pagodas, and Jody to Government, is attributable to the payments having been made only for eleven months during the past year.

20. Of the remaining Chuttrums,* it is only in the two marginally noted that food is distributed; in four of the Circar† Chuttrums as well as in that of Nadiem, water pendals are maintained in the hot season, the assets of the remaining Chuttrums being only sufficient to keep them in good repair so as to afford accommodation for travellers to halt in.

*1. Anikaram Chuttram.
2. Ramachendraniethas
Do. at Trinadi.
†1. Grand anikat.
2. Perallam.
3. Kuttalam.
4. Alangudi.

21. Process Service Fund, Revenue Department.—The only remaining item under the Local Funds to be noticed is the Process Service Fund, Revenue Department, the transactions of which are detailed in the tabular Statement annexed below:—

	Rs.	A.	P.
Balance at the beginning of the year	43	10	0
Receipts during the year	1,165	7	6
Total	1,209	1	6
Expenditure during the year	1,125	11	4
Balance at the close of the year...	83	6	2

Exd. T. Cartledge.

NELLORE, 22nd May 1867.

No. 150.

From J. A. C. BOSWELL, Esq.,
Acting Collector of NELLORE,

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

1. I have the honour to submit my Annual Report on the operations of the Local Funds of this district, for the official year 1866-67, accompanied by the usual Statements.

2. I.—DISTRICT ROAD FUND.—The receipts under this head during the year amounted to Rupees 30,032-9-10 or, including the balance of Rupees 5,472-15-10, to Rupees 35,505-9-8. Of this sum, Rupees 17,860-14-0 were spent during the year, leaving a balance of Rupees 17,644-11-8 on 1st April available for 1867-68. The receipts of 1865-66 were Rupees 38,791-12-4 larger than the present year's receipts, because a larger sum was transferred that year from the Pound Fund to the District Road Fund. The particulars of this expenditure are exhibited in Statement No. II., and may be summarized as follows:—

	RS.	A.	P.
New works	13,710	11	6
Repairs...	2,382	14	5
Charges for superintendence	782	0	0
Unadjusted Items...	344	14	0
Miscellaneous payments	640	6	1
	17,860	14	0

The whole was laid out by the Public Works Department; the only expenditure by the Revenue Department consisted of Rupees 285-9-9, an adjustment made on account of the Someswaram road, as reported in my letter to the Board, dated 30th April, No. 120. Statement No. II. shows clearly the progress towards completion, which each important work under execution has attained during the year under review.

3. II.—JUNGLE CONSERVANCY FUND.—The receipts of the year under this head amounted to Rupees 14,639-2-11 or, with the balance of Rupees 22,499-5-0, to Rupees 37,138-7-11. Out of this sum, Rupees 1,004-5-0 was a refund sanctioned by Government in their Order, Revenue Department, No. 689, dated 21st March 1866. Deducting this amount, the actual receipts of 1866-67 were Rupees 13,634-13-11 as against Rupees 26,442-2-8 in 1865-66. The cause of the difference was the adjustment in the latter year of Rupees 12,280, on account of the Jungle Rent of Sriharikotta, sanctioned by the Board of Revenue in their Proceedings, dated 16th November 1865, No. 7,331.

The charges of this year amounted to Rupees 6,298-5-11 as against Rupees 7,523-6-11 in 1865-66, and were as follow:—

		RS.	A.	P.
1.	Cost of Casuarina plantations	2,688	0	9
	Viz., Plants ... ... RS. 970 A. 8 P. 5			
	Establishment 1,670 7 0			
	Sinking wells 47 1 4			
2.	Experimental Firewood plantation near Nellore ...	1,470	14	4
3.	Fees of Watchers for reserved tracts	111	13	10
4.	Avenues on Madras Road	107	14	0
5.	Planting topes of palmyra, &c.	1,919	11	0
		6,298	5	11

A report regarding the Casuarina plantations was made to the Board by Mr. Dykes in his letter dated 5th March 1867, No. 66, and a report regarding the planting of Topes and Avenues was submitted by him in his letter, dated 4th March 1867, No. 69; on 1st April 1867, the balance left in hand amounted to Rupees 30,840-2-0.

4. III.—Pound Fund.—The receipts under this head amounted to Rupees 14,067-6-11 or, including the balance of Rupees 3,396-5-9, to Rupees 17,463-12-8. Of this sum, Rupees 4,628-3-7 were expended on establishments and the maintenance and construction of Pounds, &c., while Rupees 4,000 were transferred to the District Road Fund, leaving a balance of Rupees 8,835-9-1 on 1st April 1867.

5. IV.—Public Bungalow Fund.—The receipts during the year on account of Bungalows amounted to Rupees 705-6-0. To this has to be added Rupees 515, the sale proceeds of the old Bungalow at Nagaluppalapad and the Grant-in-aid from Imperial Funds, Rupees 746, and the previous year's balance, Rs. 1,040-9-6, which raised the total sum available in the year to Rs. 3,006-15-6. The expenditure was as follows:—

	Rs.	A.	P.
1. Cost of Establishments	1,073	0	3
2. Contingencies	274	0	3
	1,347	0	6

which left a balance in hand of Rupees 1,659-15-0.

6. A Statement showing the actual condition of the bungalows in this district, as required by Board's Proceedings, dated 20th July 1865, is under preparation, and will be submitted as soon as it is ready.

7. V.—Endowment Fund.—The balance of this Fund was Rupees 249-7-8 on 1st May 1866, as reported by the Collector in his letter, dated 23rd November 1866, No. 355. The regular Government grant for the Langarkhana Charity in Nellore was Rupees 2,940, which was supplemented by a special grant of Rupees 1,100, as appears by the correspondence marginally noted, making the total sum available for the year Rupees 4,289-7-8.

Board's Proceedings, dated 27th December 1866, No. 9,166A.
Letter from Collector to Board, 1st February 1867, No. 20.
Board's Proceedings, dated 5th March 1867.
Proceedings Madras Government, Revenue Department, 14th March 1867, No. 614, recorded in Board's Proceedings, dated 16th March 1867, No 1,648.

8. This charity as usual has been administered by a Committee, consisting of the Judge, Collector, and Zillah Surgeon. The unusual scarcity, with the prevalence of high prices last year, rendered the usual grant insufficient for the relief of the increased distress, so that Government were induced to make a special supplementary grant of Rupees 1,100, as stated above.

9. A Statement showing the extent of relief afforded and the charges incurred accompanies this report. The total expenditure of the year was Rupees 3,618-9-9, at the rate of Rupees 0-1-1¼ per head, on 51,527 persons relieved during the year. Besides this, Rupees 192 paid from the old Permanent Advance Fund was adjusted under Board's Proceedings, dated 9th October 1866, No. 7,259, and Rupees 18-11-10, expended during the year 1865-66, was debited in May of the year under report. Thus the total expenditure amounted to Rupees 3,829-5-7, leaving a balance of Rupees 460-2-1.

10. VI.—Process Service Fund.—The balance of this Fund on the 30th April 1866 was Rupees 71-3-2, the receipts during the year amounted to Rupees 164-13-5, making in all Rupees 236-0-7. The disbursements from the same were Rupees 9-15-4, leaving the balance on the 1st April 1867 at Rupees 226-1-3.

11. I regret to find that the Board's instructions in their Proceedings, dated 15th January 1867, No. 274, paragraph 101, have not been attended to in this district, or there would have been no balance, no collection being made beyond the actual requirements. I will take measures to ensure the adoption of this course for the future.

Exd. T. Cartledge.

Chetterpore, 27th May 1867.

No. 1,529.

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

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

1. I have the honour to forward the usual Statements connected with the Local Funds in operation in this district for the year 1866-67.

2. These funds are the District Road, Jungle Conservancy, Public Bungalow, and Revenue Process Service Funds.

3. District Road Fund.—Statements 1 and 2 relate to the District Road Fund. The expenditure from this Fund has been almost entirely made by the Public Works Department on the Jagganathpore and Barwa roads. The former of these will be speedily completed, and the latter may perhaps be finished in the course of this year. Only 80 rupees were spent by the Revenue Department in repairing the Aska branch road. The two Statements connected with this expenditure have been already despatched to the Board. As no money was expended by the Revenue Department on *new* works, Statement No. 3 was not sent.

4. The expenditure out of the District Road Fund, as shown in the monthly reports to the Board, is, according to the Memorandums from the Accountant General, Rupees 860-0-3; but the Assistant Engineer, in his Progress report for March last, shows that Rupees 3,457-11-1 were spent by him during the year. For the difference, Rupees 2,597-10-10, no Memorandum has up to this date been received from the Accountant General.

5. Jungle Conservancy Fund.—Statement No. 3 represents the transactions of the Jungle Conservancy Fund. It will be seen that there is a balance against the Fund of Rupees 261-15-9. With the exception of Rupees 50-0-0 expended by the Salt Deputy Collector, and Rupees 4-8-6 by the Collector himself, all the rest has been spent by the Public Works Department, and it is feared that the greater portion of the expenditure, if not the entire amount, represent the charges connected with the planting and watering of avenue trees, which charges are, according to paragraph 3 of the Board's Miscellaneous Circular No. XXXVII, dated 9th May 1865, debited to District Road Fund and not to Jungle Conservancy Fund. On this point a separate letter has been despatched to the Board. At the four* Salt Pans, 2,961 trees were in existence at the close of the year 1865-66. During the year just terminated 6,518 were planted: all the trees are reported to be in good condition.

* Ganjam.
Itchapore.
Nowpada.
Vomeravelly.

6. Pound Fund.—Statement No. 4 shows the results of the Pound Fund. The number of cattle pounds throughout the district was 130, viz., in

Chicacole Taluk	20	Brought forward	70
Narasanapetta Division	12	Sonnapore Division	1
Teckally Division	12	Poorshottapore do.	10
Nowpada	1	Sompetta do.	8
Purla Kemidy Zemindary	13	Ganjam do.	17
Berhampore Taluk	9	Aska do.	10
Itchapore Division	3	Gumsur Taluk	5
	70	Surada Division	8
		Poondy	1
		Total...	130

7. Bungalow Fund.—The following table furnishes the required information respecting the Public Bungalows of this District :—

Stations.	No. of Travellers.	Amount of Fees.	Condition of Bungalows.	By whom inspected.
		Rs. A. P.		
1. Itchapore...	60	40 12 0	All require repair, and some of them very extensively.	By the Itchapore Sub-Magistrate.
2. Kanchelly	46	37 0 0		By the Sompetta Sub-Magistrate.
3. Harripore	30	17 4 0		Do. do.
4. Kassibuga	50	65 12 0		By Teckally Sub-Magistrate.
5. Chicacole	32	71 4 0		By Chicacole Tahsildar.
6. Patta Teckally ...	23	58 12 0		Teckally Sub-Magistrate.
7. Gopalpore	12	8 8 0		Do. do.
8. Berhampore	32	58 0 0		Berhampore Town Sub-Magistrate.
9. Injelli	26	17 2 0		Pushottapore Sub-Magistrrate.
10. Chetterpore	24	15 4 0		Ganjam Sub-Magistrate.
Total...	335	389 10 0		

The Bungalows at Berhampore and Chicacole are hired buildings; all the other Bungalows; are Government property. During the past year, the old Bungalows at Ganjam and Poondy were put to auction; the latter fetched Rupees 31-0-0, but there was no bidder for the former building. The Assistant Engineer in charge of the Chilka Canal has been permitted* to have the use of this building on the condition of keeping it in good repair, and surrendering it when required.

* By Mr. Forbes.

8. Revenue Process Fund.—No remarks are called for respecting the Revenue Process Service Fund. The receipts of, and repayments from, this Fund are shown in Statement No. 6.

9. The following tabular Statement shows the receipts and disbursements of all the Local Funds for the year in comparison with those of the previous year :—

Funds.	Receipts.		Difference.	Charges.		Difference.
	1865-66.	1866-67.		1865-66.	1866-67.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	3,446 0 0	5,349 0 0	+1,903 0 0	2,232 0 0	942 0 0	—1,290 0 0
Jungle Conservancy Fund ...	88 0 0	58 0 0	— 30 0 0	449 0 0	435 0 0	— 14 0 0
Pound Fund ...	3,671 0 0	3,460 0 0	— 211 0 0	3,880 0 0	4,858 0 0	+ 978 0 0
Bungalow Fund...	1,469 0 0	1,058 0 0	— 411 0 0	993 0 0	1,113 0 0	+ 120 0 0
Process Service Fund, Revenue Department	... ...	988 0 0	988 0 0	... ...	875 0 0	875 0 0

There is no doubt that these Local Funds were also more or less affected by the recent Famine.

Erd. T. Cartledge.

Cocanada, 31st May 1867.

No. 142.

From J. Fraser, Esq.,
Collector of the Godavery District,

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

1. I have the honour to submit my Report on the Local Funds for the past official year, accompanied by the usual Statements, prepared in the forms furnished with the Board's Standing Circular, dated 23rd June 1863, No. 73.

2. District Road Fund.—The total expenditure during the year is Rupees 65,414-6-1, exclusive of the amount of Rupees 21 refunded into the Treasury. The greater portion of that expenditure, viz., Rupees 62,510-11-1, has been spent on the construction and repairs of district roads and ferry boats, as well as on plantation of avenue trees on the channel banks, &c.

3. A sum of Rupees 2,903-11-0 having been subscribed by the inhabitants of the Towns of Jaganaikpuram, Peddapur, and Cocanada, for improving the good-water tanks in the first named towns, and for gravelling a road in the last mentioned town, the same was supplemented by an equivalent grant under the sanctions marginally indicated. A sum of Rupees 360 was also sanctioned for excavating a fresh-water channel to a tank at the town of Draksharama, in the Board's Proceedings under date the 14th June 1866, No. 4,075, as grant-in-aid to an equivalent amount of subscription raised by the inhabitants of that town. The subscription, amounting to Rupees 360, was as usual credited to the District Road Fund, and the grant of Rupees 720, inclusive of the subscription, having been transferred to the Drawing Account of the Public Works Department, it was not included under "Miscellaneous payments" in the Statements now forwarded. A sum of Rupees 500 having been contributed by the inhabitants of Peddapur for the extirpation of the Prickly Pear, the same has been supplemented by grant of equivalent amount under Government Order, dated 9th July 1861, No. 1,372, communicated with the Board's Standing Circular No. 3,762, dated 16th idem. A sum of Rupees 218-1-10 was paid, agreeably to the Board's Proceedings of the 6th July 1866, No. 4,586, to Inamdars whose lands have been occupied under district roads, and Rupees 22-8-0 were disbursed on account of cost of conveying ferry boats to different places.

Board's Proceedings, 9th June 1866, No. 3,955.	
Do. ,, 27th July ,, ,, 5,181.	
Do. ,, 18th August ,, ,, 5,846.	

Vide Board's Proceedings, 11th September 1866, No. 6,500.

4. The outlay during the year under review exceeds the Budget allotment of Rupees 60,392, as communicated in the Board's Proceedings, dated 17th January 1866, No. 410A, in consequence of additional grants having been specially sanctioned from time to time for important works noted in the margin.

	Rs.
For Chintalapudi road, vide Government Order, No. 2,270, dated 30th August 1866, Revenue Department	7,400
For ghauts at Coringa, vide Government Order, dated 5th November 1866, No. 3,013, conveyed in Board's Proceedings of 8th idem, No. 8,118	3,520
On account of ferries, vide Board's Proceedings, 4th June 1866, No. 3,824.....	2,875

5. I proceed to notice briefly some of the important roads.

The road from Narsapur to Viravasaram, in No. 3 or Western Delta Range, is in progress; earth-work nearly completed; sanding in progress; five tunnels of sizes completed; one building; and materials collected for others and for large bridges.

The road from Palcole to Doddipatla in the same range is also in progress; earth-work completed; road partially sanded; gravelling through Palcole town completed; five tunnels of sizes completed; bridge across bank canal three-quarter built; materials for large bridges collected. For the completion of these two roads, as well as that from Tanuku viâ Duvva to Prattipad, further allotments have been applied for in the supplemental Budget Estimates submitted with my letter, dated 8th instant, No. 99. The next road to be noticed in No. 4 Range is that from Ellore to Allipilly on the Nizam's frontier viâ Chintalapudy. Earth-work completed as far as Viziaroy; six culverts completed and four in progress. Earth-work to 5½ miles and twelve culverts on the road from Pungidy to Nidadavole in the same range completed. The other works call for no special remarks. I myself saw the roads from Tanuku to Duvva, from Amlapur to Gunnaveram aqueduct, and from Cocanada to Jaganadhagiri. They are most useful lines, well executed, and already a good many bandies traverse them, thereby showing the necessity that existed for their construction. The road along the Junction Canal from Cocanada to Samulcottah is also much used by bandies. An estimate for widening and repairing it has just been sent in. A sum of Rupees 4,444-0-4 was usefully laid out for new plantations, watering, &c., of the existing ones on the channel banks as well as in other localities, such as road sides, &c. Of the above amount, Rupees 512-0-5 were spent by the Revenue Department.

6. The following Abstract exhibits a comparison between the receipts of the past official year and those of the year under review.

Items.	1865-66.	1866-67.	Increase.	Decrease.
District Road Fund.				
Ferry rents and tolls...	5,106	7,562	2,456	
Road Fund...	7,029	18,447	11,418	...
Avenue clippings...	312	238	...	...
Grass rents...	17,777	14,334	...	74
Surplus Collections of Pound Fund...	9,164	9,155	...	3,443
Tolls levied on Boats...	2,966	...	...	9
Total...	42,354	49,736	13,874	2,966
		Net ..	7,382	6,492

The increase in the ferry rents is due partly to certain more ferries having been brought under the renting system, and partly to the enhanced rental of other ferries during the year. The large increase of Rupees 11,418 in the Road Fund is owing to the extension of the new Survey Settlement to the remaining portion of the district during the year. The decrease in the Grass rents calls for no special remarks, the item being of a fluctuating character. The decrease in the tolls levied on boats is the result of the transfer of the receipts on that account to Imperial Revenue, under the Order of Government, dated 28th November 1865, No. 3,588, as noticed in paragraph 7 of the last year's report.

7. Jungle Conservancy Fund.—The receipts during the year have been Rupees 1,559-2-0, against Rupees 1,994-14-5 in the preceding year. The decrease calls for no remarks, the item being of a fluctuating nature. I may however mention that the falling off in the collections of this source of revenue is, it is presumed, chiefly due to the privilege allowed in the Board's Standing Circular of the 27th February 1865, No. 12, to the villagers to cut, free of charge, firewood in the adjacent jungles, having been made use of by them more largely during the year under report, than in the one immediately preceding it.

8. The total expenditure incurred under this head during the current year is Rs. 448-2-5, of which Rupees 69-4-4 were spent by the Revenue Department in planting Casuarina trees in the sub-division, and Rupees 378-14-1 on account of commission to village Officers under Jungle Conservancy Rules.

9. Pound Fund.—The receipts under this head, in the year under notice, are as shown in the margin, and the difference calls for no remarks. The charges of establishment, pounds, &c., in the year amount to Rupees 2,189-8-1, which are below those in the past year by Rupees 378-8-1. This is chiefly attributable to the repairs to, and construction of, pounds not having been carried out to the same extent during the year under report as in the previous one.

	Rs.	A.	P.
1865-66.....	11,723	6	1
1866-67.....	10,451	14	1
	1,271	8	0

10. Bungalow Fund.—The receipts under this head, including a sum of Rupees 274 being grant-in-aid from Government, are shown in the margin. The decrease is chiefly owing to the Government grant for the year under review being less than that for the year previous to it.

	Rs.	A.	P.
1865-66.....	1,020	15	0
1866-67.....	762	9	3
Decrease...	258	5	9

11. Endowment Fund—The receipts under this head are Rupees 4,286-9-9, being the revenue derived from the Inam lands attached to the charitable Chuttrams at Peddapur and Wantimamidi, and the charges connected with those institutions amount to Rupees 2,017-4-7, against Rupees 2,614-9-1 in the past year. The decrease is owing chiefly to less expenditure on repairs during the year under report than in the last year.

12. Village Service Fund.—The expenditure on this account having been debited to "15. Allowances to District and Village Officers" under the orders of the Accountant General, dated 28th August 1865, No. 20A, this head has received no debits on account of the payments made to village servants in the year under report. Consequently, the balance of Rupees 15,710-4-8 on the 30th April 1866, as shown in the Statement No. 1 appended to the last year's report, has been struck off the *Plus* and *Minus* Memorandum for December last, as per Accountant General's letter, dated 22nd December 1866, No. 4,738.

13. The usual Abstract Statement, showing the Demand, Collection, and Balance of Ferry Rents and Tolls and District Road Fund, will be forwarded shortly, complete information not having been received from the taluks.

14. The Local Fund will soon be increased to a sum of about 2½ lacs by the large increase derivable from the Road Cess Act. This sum will enable me to propose for sanction and carry out many roads which have hitherto been desiderata, but were likely to remain so only from insufficiency of funds for their completion. Surveys and Estimates will be prepared for all of these ere sanction is asked for the projects.

Exd. F. R. Bantleman.

TINNEVELLY, 31st May 1867.

No. 283.

From R. K. PUCKLE, ESQ.,
Collector of TINNEVELLY,

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

1. I have the honour to report on the administration of Local Funds for 1866-67.

2. The total receipts amounted to Rupees 1,21,258-3-11 which, added to the balance in hand at the end of the previous year, aggregate Rupees 1,87,602-12-0. Of this sum, Rupees 72,042-15-5 were spent, leaving a balance of Rupees 1,15,559-12-7.

Rupees 66,344-8-1.

3. I.—DISTRICT ROAD FUND.—The receipts were Rupees 92,118-10-8 against Rupees 21,826-15-5 the year before, and there was a balance in hand of Rupees 19,426-15-11 at the beginning of the year. The increased receipts are mainly owing to Rupees 51,629-13-7 having been transferred from the Devastanam Fund, and Rupees 16,245-15-9 having been collected on account of Road Cess under Act III. of 1866. Rupees 5,000 were transferred from the Pound Fund against Rupees 2,000 in the previous year, and Rupees 904-7-10, the rent and sale proceeds of reeds and nanal grass from August 1866, were also credited to Road Fund. Miscellaneous receipts, as per margin, amount to Rupees 412-10-11. There were private contributions to roads to the extent of Rupees 1,750, or Rupees 1,550 more than the year before. There was a decrease of Rupees 2,569 in the receipts from tank fishery, of Rupees 694 from avenue clippings, and of Rupees 127 from sale of fort stones. The other items of receipts need no remark.

Rupees 70,291-11-3.

Paragraph 19 of Board's Proceedings, No. 274, dated 15th January 1867.

Circular Order Board of Revenue, No. XXIX. of 1866.

	RS.	A.	P.
Sale of Manure	221	2	0
Fees on Carts Stand	108	7	2
Rent of Bazaars	83	1	9
	412	10	11

Constructing road from Strivilliputur to Wattrap...	1,500	0	0
Repairing road from Gopalasamudram to Palamcottah	250	0	0
	1,750	0	0

	1865-66. RS.	1866-67. RS.	Decrease. RS.
Fish rent...	13,645	11,076	2,569
Avenue Clippings	2,986	2,292	694
Fort stones...	2,918	2,791	127

4. The total expenditure from the District Road Fund was Rupees 44,821-6-2, viz.:—

	RS.	A.	P.
Roads and bridges inclusive of expenditure from the surplus Devastanam Fund (Rupees 17,774-10-11.)	41,393	0	3
Demolishing the fort wall and improvements in the town of Palamcottah	2,002	9	8
Miscellaneous charges, viz., pay of nanal watchers, charges for planting nanal grass, &c., establishment of Carts Stands at Petta and Tinnevelly, charges for lighting Sulochenam's bridge, and other sundry items	1,425	12	3
	44,821	6	2

5. No new works were executed, but Rupees 23,586-1-4 were spent in repairs, viz., Rupees 7,865-4-9 by the Public Works Department on five roads, and Rupees 15,720-12-7 by the Revenue Department on twenty-four roads. The cause of the expenditure by the Revenue Department falling below the Budget Grant is mainly owing to the late receipt of detailed Estimates from the Superintending Engineer. There are only three dry months, March, April, and May, in river-irrigated villages, and as these months occur just at the end and beginning of official years, there is almost always some good cause why nothing should be done in them.

Allotment.	RS.
By Department Public Works	7,850
„ Revenue Department	21,800
	29,650

Vide Board's Proceedings, No. 274, dated 15th Jan. 1867.

6. No charge was made for supervision by the Department Public Works, the subject being under the consideration of Government.

7. Rupees 74,265 were sanctioned from the Devastanam Fund for the road from Sankaranainarkovil to Tinnevelly. Rupees 17,775 were spent in 1866-67, which, added to former expenditure, amounts to Rupees 40,410, leaving a balance in hand of Rupees 33,855.

Proceedings of Government No. 2,757, dated 23rd September 1865.

8. The expenditure by Public Works Department is as per Progress Reports of the Range Officers. There will consequently be some discrepancy between the total of these and the sum shown in the Local Fund Statement for March last, the expenditure from December 1866 to March 1867 not having been debited in the latter Statement, owing to the non-receipt of the Memoranda of Local Fund expenditure from the Accountant General. This also accounts for the difference between the closing balance of District Road Fund as per Statement No. 1, and as per *Plus* and *Minus* Memorandum for March 1867.

9. The sale of fort stones realized Rupees 2,790-15-6, and there was a balance in hand of Rupees 952-5-7 at the commencement of the year; with this a great deal has been done; the wall has been entirely removed, and Rupees 2,002-9-8 have been spent in improving the neighbourhood of Palamcottah. Rupees 1,740-11-5 remained in hand at the close of the year.

10. Audited bills for Rupees 1,394-9-0, out of an expenditure of Rupees 17,723-6-3 by the Revenue Department, were sent to the Board, with the Local Fund Statement for March 1867; and bills for the remaining Rupees 16,328-13-3 will be submitted as soon as received from the Superintending Engineer.

11. The expenditure of Rupees 44,821 from District Road Fund, although it exceeded that* of the preceding year by Rupees 2,243, is out of all proportion to the available funds, but the works were undertaken with reference to the estimated receipts of the Budget.

* Inclusive of Rupees 17,575 expended from the surplus Devastanam Fund in 1865-66.

Rupees 1,11,545.

	Estimate. RS.	Actuals. RS.
Balance on 1st May 1866	15,843	19,427
Receipts during 1866-67	21,200	40,488
Surplus Devastanam Fund	51,630	51,630
Total sum available...	88,673	1,11,545

12. Deducting all charges on Road Fund, there still remains a balance of Rupees 66,724-4-5.

13. II.—Jungle Conservancy Fund.—The receipts from Jungle Conservancy Fund amounted to Rupees 9,505-3-5, which added to the balance of Rupees 13,595-8-10, at the beginning of the year, gives a total of Rupees 23,100-12-3. Deducting Rupees 10,356-1-11* expended in forming nurseries, planting topes and trees, &c., the balance stands at Rupees 12,744-10-4.

	RS.	A.	P.
* By Department Public Works	2,091	12	4
„ Revenue Department	8,264	5	7
	10,356	1	11

14. Twelve topes have been formed, and more are being enclosed; about 50,000 trees have been planted out in topes and along the roads, and the experimental planting of Casuarinas near Tuticorin is so far a decided success.

15. Some complaints were made by the villagers that their right of cutting fuel, &c., had been encroached on, but these grievances were redressed; the conservancy of forest at the head of the river is said to have had the effect of increasing the number of tigers; but regarding this, I shall be better able to report next year.

16. In this fund also there will be discrepancies between the figures here given and those exhibited in the Local Fund Statement and *Plus* and *Minus* Memorandum for March for the reason stated in paragraph 8.

17. III.—Pound Fund.—The receipts from Pound Fund during the year were Rupees 8,859-3-0, and there was a balance in hand of Rupees 8,773-1-1 at the commencement of the year, total Rupees 17,632-4-1; the expenditure amounted to Rupees 11,601-10-11, leaving a balance at the end of the year of Rupees 6,030-9-2. Of this sum, Rupees 4,000 will be carried to the credit of District Road Fund in the current official year, the remainder being reserved for contingencies.

18. IV.—Public Bungalow Fund.—The receipts amounted in 1866-67 to Rupees 1,298-4-11, inclusive of the Grant-in-aid of Rupees 127 allotted to this district. This sum added to the balance on the 31st March 1867, viz., Rupees 797-15-3 aggregated Rupees 2,096-4-2. The expenditure therefrom on account of establishment, purchase, and repair of furniture, and contingencies amounted to Rupees 1,278-5-1, leaving a balance of Rupees 817-15-1. A Statement showing the condition of the Bungalows is herewith forwarded.

Vide Board's Miscellaneous Circular No. LXXXVI., dated 20th July 1865.

The Bungalows at Sattur, Covilpatty, Panagudi, and Alankolom were repaired by the Public Works Department at a cost of Rupees 703; those at Virdupatty, Palamcottah, Nanguneri, and Tuticorin have undergone some slight repairs at a cost of Rupees 41. Several bungalows require further repairs, and the Range Officers have been called upon to frame estimates for repairing them

19.—V. Endowment Fund.—The receipts from Government and private Chuttrums amounted to Rupees 9,298-13-11, inclusive of the Grant-in-aid of Rupees 682 for eleven months, which, with the balance on 1st May 1866, makes Rupees 33,019-12-11, or deducting Rupees 3,958-11-4 expended on account of establishment, feeding travellers, and Miscellaneous charges, there remain Rupees 29,061-1-7, as shown in the accompanying Statement. I hope shortly to submit proposals for laying out this fund to advantage.

The annual allowance is Rupees 744.

20. VI.—Process Service Fund.—The fees realized from Revenue defaulters under Madras Act II. of 1864 amounted to Rupees 178, and the balance at the beginning of the year to Rupees 30, total Rupees 208. Batta paid to Peons for serving revenue processes, &c., was Rupees 26-12-0, leaving a balance at the close of the year of Rupees 181-4-0.

Exd. T. Cartledge,

SYDAPET, 5th June 1867.

No. 156.

From G. THORNHILL, ESQ.,
Acting Collector of MADRAS.

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

1. I have the honour to submit a report on the operations of the Local Fund in this district, for the official year ending 31st March 1867, together with the usual Statements of receipts and disbursements. An abstract Comparative Statement showing the receipts of the past year, as compared with that of the previous one, is also enclosed.

2. The balance on hand on the 30th April 1866 under the head of Road Fund was Rupees 6,898-14-11, including the cash balance with the Executive officers amounting to Rupees 8,819-14-1. The receipts during the year under report were Rupees 8,884-1-9. The total sum available for expenditure was, therefore, Rupees 17,703-15-10. Out of this, Rupees 8,616-10-11 were expended as per particulars shown in Statement No. 2.

3. It will be seen from this Statement that Rupees 4,948-15-9, according to the Progress Reports received from the Department of Public Works, have been spent upon the maintenance of the several Local Roads completed during the past years. Rupees 316-1-3 were expended upon the new roads mentioned in the margin.

From Codambakam to Sydapet.
In Vembakam near the Palar, leading to the Southern Trunk Road, in the Chingleput taluk.

The Codambakam road is almost completed. It is not proposed to metal this road, but to make it a good cart track—*Vide* Mr. Fane's letter No. 54, of the 7th March 1867. The Superintending Engineer has been requested to frame an estimate for a road from Sydapet to Kundoo Pillay's Choultry, which will be communicated to the Board when received. A sum of Rupees 750 has been laid out in supplementing local contributions for a road at Streeperoomadoor, and for sanitary improvements in the town of Conjeveram. For the maintenance of avenues and the establishment of nurseries, a sum of Rupees 1,873-1-4 has been spent. The other items of expenditure are of a sundry nature, and require no particular remark.

4. JUNGLE CONSERVANCY FUND.—At the commencement of the past official year, there was a balance under the head of Jungle Conservancy Fund of Rupees 4,013-15-10, inclusive of the cash on hand with the Executive officers. The receipts during the year amounted to Rupees 11,799; of this amount, Rupees 10,300 were paid into this Treasury for the rent of the Streecharicottah Jungle, and that sum has since been remitted to Nellore. The actual receipts, therefore, with the balance amounted to Rupees 5,512-15-10. The expenditure during the year amounted to Rupees 208-12-10, leaving a balance of Rupees 4,746-11-9. It is to be regretted that a larger amount was not expended; the difficulty of raising topes in the interior of the district is very great, as has already been explained by Mr. Cockerell in his letter, No. 322, of the 15th October last. Even during the last Settlement, Mr. Fane appears to have endeavoured to persuade many of the respectable ryots in the Trivellore and Ponneri taluks to plant topes, but without result. Under these circumstances, it will perhaps be better to undertake the plantation of a limited number of topes on behalf of Government. It is possible that the example thus set may induce ryots to take an interest in planting.

5. PUBLIC BUNGALOW FUND.—The Bungalow Fund shows a balance of Rupees 882-3-10 on the 30th April 1866. The receipts during the past year, inclusive of the Government grant, amounted to Rupees 722-12-0. The expenditure during the year was Rupees 525-14-9, leaving a balance of Rupees 1,079-1-1.

6. ENDOWMENT FUND.—Under this head, the balance at the close of the past official year was Rupees 117-14-9, against a balance of Rupees 143-7-0 at the end of the year preceding.

7. POUND FUND.—The transactions under the head of Pound Fund during the past year show a balance of Rupees 4,671-3-1 on the 31st March 1867. Rupees 3,000 out of this balance have been transferred to the District Road Fund, and out of the remainder it is proposed to construct permanent pounds in a few important towns in the district.

8. The only other item that requires any mention is the Cockrane's and Sadras Canal Fund. The balance on the 30th April 1866 under this head was Rupees 41,479-12-1. The receipts during the year amounted to Rupees 43,919-9-6, out of which, Rupees 25,098-2-10 have been expended on account of establishment and the repairs of the Canal. There is now a balance of Rupees 60,301-2-9. This sum it is proposed to expend in deepening the Canal, as it is reported by Mr. Fraser to be very shallow in many places, and will form the subject of a separate communication.

Exd. T. Cartledge.

HOSPETT, 7th June 1867.

No. 102.

From A. WEDDERBURN, Esq.,
Collector of BELLARY.

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

1. I have the honour to forward the Statements of receipts and disbursements an account of Local Funds, and of the particulars of expenditure from the District Road Fund, for the past official year.

2. DISTRICT ROAD FUND.—From the former of these Statements it will be seenthat the balance of this Fund on the 30th April 1866 amounted to Rupees 10,216-1-3, and the receipts during the year on account of Surplus Pound Fund, Ferry Rents, sale of manure, and other items, to Rupees 20,523-3-7, making the total receipts under this head amount to Rupees 30,739-4-10. There is a net decrease of Rupees 1,053-9-9 in the collections, which is attributable to the sale of the Ferry Rents having realized less in the year under report than in the previous one.

The total disbursements aggregate Rupees 23,612-4-6, which include the charges incurred by the Public Works and Revenue Departments.

3. The principal works executed under the supervision of the former Department are the road from Gourypore to the Mysore frontier, Rupees 2,952, part of which I have inspected, and the road from Raidrug to Kudair at a cost of Rupees 2,203 and other works, making the total amount expended by the Department Public Works, inclusive of the charges on account of petty establishment attached to the Raidrug Range, Rupees 7,838-1-4.

4. A sum of Rupees 6,973-15-5 has been expended under the supervision of the Revenue Department, and the principal works executed on the road from Hospett to Kumply at a cost of Rupees 1,000, the road from Dhurmavaram to Bookapatnum at a cost of Rupees 800, and the road from Penkondah to Madaksera at an outlay of Rupees 851-8-4; a village Choultry has also been constructed for Rupees 200. I have inspected these works with the exception of the first.

5. The total disbursements from this Fund, including the charges on account of avenue establishment, and the sum of Rupees 3,839-4-2, disbursed to the Municipalities of Bellary and Anantapur, amount to Rupees 23,612-4-6, which exceed the expenditure of the previous year by Rupees 3,571-15-10.

6. JUNGLE CONSERVANCY FUND.—There was a balance of Rupees 15,366-6-10 available from this Fund on the 30th April 1866, attributable to large receipts realized by sales of fuel, bamboos, and trees, and fees from Charcoal burners. The receipts from these sources only amounted to Rupees 2,936-3-7 during the year under report, while the receipts of the previous year aggregated Rupees 7,433-4-10. The decrease is mostly attributable to a greater economy in the use of fuel, owing to the pressure on the lowest classes during part of the year. The total receipts of this Fund, inclusive of the balance above adverted to, amount to Rupees 18,302-10-5, and the total disbursements under this head to Rupees 1,682-8-11, being Rupees 813-3-0 in excess of the expenditure of the previous year on the same account. This is attributable to larger disbursements towards the improvement and maintenance, and the formation of fresh plantations and topes. The expediency of employing the balance in the construction of wells for irrigating plantations is under consideration, and has been pressed on the division Officers.

7. POUND FUND.—The total receipts from this source, including the balance of Rupees 11,969-2-8 on the 30th April 1866, amount to Rupees 17,159-2-4, which are less than the total receipts of the previous year by Rupees 4,885-14-5, attributable to a less number of strays being sold during the year under Section 12, Act III. of 1857. The disbursements amount to Rupees 10,423-0-2, being Rupees 347-2-1 in excess of the disbursements of the previous year, attributable to a large transfer in the year under report to the District Road Fund. A larger provision for the extension of the Cattle Trespass Act, which cannot be said as yet to be in full operation over the district, is being made from the balance of the Pound Fund.

8. Bungalow Fund.—The total receipts from this source including the balance of Rupees 2,729-4-2 on the 30th April 1866, and the grant-in-aid of Rupees 857 sanctioned by Government, amount to Rupees 4,875-8-2, being in excess of the total receipts of the previous year by Rupees 55-10-0, which calls for no special remark.

The disbursements amount to Rupees 1,929-4-9, being in excess of the charges of the previous year by Rupees 529-2-7, attributable to increased wages to the Bungalow servants during the prevalence of the scarcity, and to the purchase and repair of furniture in the Bungalows.

9. Endowment Fund.—The balance on the 30th April 1866 was Rupees 650-7-2, which with the Government grant of Rupees 2,576 to the Lungerkhana at Gooty, and the sum of Rupees 126-12-0 realized by the sale of old materials belonging to the Chuttrums in the taluks of Anantapur, Dhurmavarum, and Hindupur, amount to Rupees 3,353-3-2, being in excess of the total receipts of the previous year by Rupees 1,158-5-2. The disbursements aggregate Rupees 2,036-8-7, of which Rupees 1,352-9-1 (or an increase of Rupees 380) have been expended as feeding charges in the Lungerkhana at Gooty, Rupees 662-5-0 on account of establishment entertained at that institution, and Rupees 21-10-6 as Saderward.

10. Process Service Fund.—The balance on the 30th April 1866 was Rupees 7, and the receipts during the year amounted to Rupees 10-4-0, on account of fees realized by serving Notices, &c., making the total receipts under this head Rupees 17-4-0, with no disbursements.

Exd. T. Cartledge.

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Chittoor, 15th June 1867.

No. 159.

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

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

From 1 to 17.

1. I have the honour to submit along with the usual Statements, 17 in number, my Report on Local Fund operations during the official year 1866-67.

2. Statement No. 1 exhibits the receipts and charges relating to each Local Fund item, and the balance on hand at the beginning and close of the year under review.

3. District Road Fund.—From this Statement the Board will find that the total amounts, "receipts" and "charges," belonging to this head of the Fund were as noted in the margin.

	Rs.	A.	P
Balance of last year	13,882	8	3
Receipts during the year	61,821	7	3
	75,703	15	6
Expenditure during the year.....	47,888	9	9
Balance...	27,815	5	9

4. Statement No. 2 exhibits the particulars of the total expenditure incurred by the Revenue Department from the District Road Fund during the year under report; but for expenditure by Public Works Department the aggregate only can be entered, derived as that is from advices received from time to time from the Accountant General.

5. Enclosure No. 3 is an Account Current prepared in the prescribed form, comprising the whole account transactions "credit" and "debit" connected with the District Road Fund during the year. From this voucher it will be found that a sum of Rupees 3,190-11-5 has been credited to the Fund with no other explanation than that it is a refund by the Public Works Department. The Accountant General has been asked to give the detail of this item of refund.

6. It will be further gathered from this Statement that a sum of Rupees 2,311-0-9 still remains to be brought to the credit of the Fund. The causes which have impeded the adjustment of this item will be noticed further on.

7. An item of Rupees 206-6-10 belonging to Special Funds and kept in deposit for the payment of a famine work was erroneously credited to Local Fund, as was also a petty item of 1 pie under head Jungle Conservancy exhibited as a cash balance in the Executive Office's Account Current for 1865-66, and erroneously credited to District Road Fund in 1866-67.

8. Rupees 1,622 were charged and included in the Accounts for 1865-66 for Public Works Establishment employed during that year, but the Controller of Public Works Accounts has admitted only Rupees 1,579 of the amount, and the difference has now been brought to credit for adjustment in the ensuing year.

9. Deducting the total expenditure in the Revenue and the Public Works Departments and the sum total of all unadjusted items, the Cash balance in my Treasury at the close of the year under review is Rupees 27,815-5-9.

10. Enclosure No. 4 is a list of all original works and repairs proposed for execution during the official year 1867-68 by the Public Works and Revenue Departments from the District Road Fund as allotted in the Local Fund original and supplemental Budgets for the year, submitted to the Board with my letters, dated 25th September 1866, No. 283, and 13th June 1867, No. 153, respectively.

11. I now proceed to offer some remarks on the more important works executed during the year. Of the seven items under new works, Form II, the second "Road from Chittoor to Gudiattum" is the only one upon which any considerable expenditure was made; on this, besides the Rupees 3,000 from Local Funds, a supplemental grant from Special Funds of Rupees 3,400 were laid out. The road, 27 miles in length, now only requires trifling improvements in the two miles of it which cross some hilly country and the two bridges sanctioned in Government Order, No. 791, dated 4th April

1867, to be a first rate line. The remaining expenditure on new works and repairs has been laid out advantageously, as I can state from personal observation in regard to the great majority of these items.

12. Indeed, I may say of the Local Roads in the principal Division, that they are in a high state of efficiency, and all that is required to put them on an absolute equality with imperial lines, is the construction of the necessary masonry works, to which class of work the Fund must hereafter be principally applied. Of the Local Fund lines in the Sub-division, I cannot say as much; although having had a large share of Special Funds, they are in a very much more advanced stage of completion than was the case this time last year. A sum of Rupees 2,034-6-0 was expended on street improvements in the towns of Tirupatti and Chendragiri in the proportions shown in the margin. Rupees 2,000 of this was a grant-in-aid from Local Funds of the large private donations made by the late and present Mahant on behalf of the improvements in the town of Tirupatti which have been in progress for some years past. Of the same character is the expenditure of Rupees 1,614-2-9 on the "People's Park" at that place, which has contributed so much to the health, comfort, and embellishment of a town which five or six years ago was a very seed-bed of cholera and other epidemic disease.

Tripaty	Rupees	2,000	0	0
Chendragiri's ...	,,	34	6	0
Total...		2,034	6	0

13. Of all the money spent in the district, there has been none productive of more marked results than that employed in opening out the approaches, and improving the streets and environs of this great religious centre. Rupees 180-11-7 from Local Funds were laid out to excellent purpose in the extirpation of prickly-pear, besides a much larger sum* from Special Funds. For the improvement of wells and spring water reservoirs, Rupees 1,113-8-2 were most usefully expended. The items are particularized in the margin, and do not include many works of the same class executed from Special Funds.

* Rupees 2,068-12-5.

	Rs.	A.	P.
Sinking a well at Damulcherri, on Cuddapah road	128	4	9
Improving a well at Perur, on Tripaty road No. 7.	237	0	0
Sinking wells on Station roads at Chittoor...	45	0	0
Improving the Pichanur gunta at Gudiattum...	703	3	5
	1,113	8	2

14. The sum of Rupees 2,311-0-9, referred to in paragraph 5 as remaining unadjusted, is made up of the seven following items:—

	Rs.	A.	P.
Balance of cash in the hands of Tahsildar	0	4	3
Balance to be refunded by the Department of Public Works on account of money overdrawn by them for one per cent. Income Tax Fund works in 1862-63...	670	12	6
Amount to be re-credited to Fund on account of erroneous debit made from the Fund	1,550	0	0
Amount to be replaced to credit of Fund on account of advance made for bursting old cannon in 1862-63	15	0	0
Amount advanced for marking out the new Railway petta at Ranugunta, Tirupatti station	50	0	0
Amount advanced for experiments with Carolina paddy seed in Chittoor taluk...	15	0	0
Amount advanced for supply of white pottery to Dr. Hunter at Madras... ...	10	0	0
	2,311	0	9

15. The first item, viz., 0-4-3 is in cash with the Tahsildar, and will be adjusted shortly.

16. The second item relates to the sum of Rupees 1,079-4-11, mentioned in paragraph 11 of last year's report. A portion, viz., Rupees 408-8-5, was refunded by Department of Public Works during the year under report, and as regards the balance, I am in communication with the Accountant General in view to its early adjustment.

17. In regard to item No. 3, viz., Rupees 1,550, I beg to offer the following explanation.

18. This sum was laid out during 1865-66, by one of the Range officers on behalf of Revenue Department, on the two works noted in the margin, the funds requisite being disbursed to the Range officer from the money at the disposal of the Revenue Department. This was accordingly included in the total expenditure, Rupees 24,160-10-5, by the Revenue Department for that year, as may be seen from the Statement No. II. submitted with last year's report. The Range officer having rendered his accounts to the Controller of Public Works Accounts, that officer added this charge to the total expenditure by Department of Public Works, which was set down in my report as Rupees 17,843-9-4. My report was despatched, but the Accountant General having in the meantime accepted the Controller's figures, instructed me in his letter, dated the 16th November 1866, to credit to the Fund Rupees 11,721 only of the Rupees 13,228 shown in the Account Current as unadjusted. The deductions thus ordered in the credit is Rupees 1,507, to which were added Rupees 43, the difference between the cost of Public Works Establishment, as entered in my report, and that rendered by the Controller of Public Works Accounts in his letter dated 16th November 1866, No. 2,693, and thus it is that the unadjusted item of Rupees 1,550 finds place both in expenditure by Revenue Department, and in that by Department of Public Works. It will now have to be replaced to the credit of the Local Fund from the Department of Public Works receipts. I am about to arrange with the Accountant General for its speedy adjustment.

Road from Tripaty to Trichanore, and road from Poody Railway station to Trichanore.

19. Item No. 4 is the amount advanced for bursting old ordnance in 1862-63. I have written to the Accountant General to press the early adjustment of the item.

20. The item No. 5 will be adjusted from the sale proceeds of building plots in the new petta at Ranugunta, (Tirupatty Railway station,) which are to be disposed of in fee simple, under the Order of Government, dated 31st May 1867, No. 1,230, Revenue Department.

21. The items Nos. 6 and 7 will in like manner be adjusted by being charged to the Revenue Contingent.

22. In the monthly Local Fund Statement for March last, the total expenditure from this Fund is set down in the Treasury Accounts as Rupees 49,143-6-6; whereas in the Account Current which accompanies this report, the expenditure amounts only to Rupees 45,577-9-0. The difference, viz., Rupees 3,565-13-6, I will here explain. Rupees 603-4-0 of this is a sum which was erroneously debited to the Fund, but has been replaced to credit during the year, and Rupees 2,887-9-6 is the amount originally advanced for expenditure on account of famine works and subsequently adjusted from the special grant of one lac. There thus remains only a sum of Rupees 75 to be adjusted. These items have necessarily been excluded from the expenditure shown in the Account Current, although they are included in the charges for March Statement.

23. The total expenditure from this Fund during the year was thus Rupees 45,577-9-0. There are three items in this, viz., Rupees 20,540, Rupees 5,137-10-11, and Rupees 38-8-0, for which I need not submit bills. The first item is the expenditure incurred on works by Department of Public Works, the second is the amount transferred to the credit of Jungle Conservancy Fund, (vide Board's Proceedings, dated 4th April 1867, No. 2,134,) and the last is the sum transferred to the credit of Public Works Department as having been erroneously credited to Local Fund.

24. The total expenditure remaining to be accounted for by bills is Rupees 19,861-3-7. Of this, bills amounting to Rupees 2,299-1-9 have already been forwarded to the Board with the monthly Statements, and bills for Rupees 48 5-8 more are herewith forwarded.*

* With a list No. 5.

25. For the balance, viz., Rupees 17,513-12-2, bills will be forwarded in due course, as some of them have been sent to the Superintending Engineer for audit, as required by the rules, and some are still under preparation.

* Statement No. VI.

26. JUNGLE CONSERVANCY FUND.—An account* particulars showing the receipts and charges under this head is herewith forwarded From this the Board will learn that the receipts during the year amounted to Rupees 14,840-1-1, made up of items noted in the margin.

	Rs.	A.	P.
Seigniorage collected on timber	7,072	12	10
Sale proceeds of trees	2,414	6	3
Fees from charcoal burners	114	11	0
Miscellaneous receipts	5,238	3	0
	14,840	1	1

27. The miscellaneous receipts include Rupees 19-7-10, realized from the sale of the produce of nurseries and avenues, and Rupees 5,137-10-11 the amount transferred to the credit of this head of account from the Road Fund. With the receipts thus credited plus the balance at the beginning of the official year, viz., Rupees 6,271-14-6, the fund available for expenditure amounted to Rupees 21,111-15-7. Against this the expenditure was Rupees 21,046-13-6, of which Rupees 20,055-9-8 were laid out in the formation and maintenance of avenues, plantations, and nurseries, Rupees 556-10-4 as commission on collections of seigniorage, and Rupees 434-9-6 on account of sundry charges. The Board will also find from the Account Current that a sum of Rupees 40-11-1, (particulars as per margin,) shown as an unadjusted item in the Account Current submitted with the last year's report, has now been carried to the credit of the Fund.

	Rs.	A.	P.
Sale proceeds of tools	1	14	11
The amount charged in 1864-65 but not required to be disbursed....	7	11	9
Amount charged in 1864-65 and 1865-66 and remaining still to be disbursed....	31	0	5
	40	11	1

28. In support of this total expenditure of Rupees 21,046-13-6, vouchers have already been forwarded to the Board with the monthly Statements for Rupees 19,016-0-7, and vouchers are now sent with a list† for a further amount of Rupees 995-10-7. If these two amounts be deducted from the total expenditure, there remains a balance of Rupees 1,035-2-4, which will be accounted for in due course.

† No. 7.

29. If the Account Current be compared with the entries under this head Jungle Conservancy Fund in the Monthly Statement, a difference of Rupees 2,029-14-9 will appear in the item of balance at the beginning of the year. This is the amount of unadjusted item included in the total cash balance at the end of the last year, as will be seen from the last Account Current. This has necessarily been excluded from the Monthly Statement, in order that the net Treasury balance may be exhibited in it; the balance brought over in the Account Current includes these unadjusted items, and hence arises the difference.

30. Again the amount of Miscellaneous receipts shown on the Account Current will be found less by Rupees 3,127-11-9 than that entered in the Monthly Statement. This difference is made up of six items noted in the margin. These items were at the time the transactions to which they relate took place entered at first either as credits or debits according to the nature of each, but have since been adjusted *vice versâ* in account. As these items were brought into the Account merely for purposes of adjustment and are not therefore actual receipts or disbursements, they have needs been omitted from the Account Current.

	Rs.	A.	P.
Advanced on account of Relief works and since recovered	1,906	14	2
Wrong credit from special Fund and since adjusted	14	0	0
Advanced on account of Road Fund works and since recovered	29	0	0
Commission paid and since recovered...	0	0	1
Charged in the Accounts of 1865-66 but paid in 1866-67	10	0	0
Cash balance with Tahsildars at the end of 1865-66, but entered as a final charge in the Treasury Account, and hence not included in the cash balance	1,167	13	6
	3,127	11	9

31. Statement No. 8 shows the details of expenditure under this head of Local Fund. Having just submitted a special Report ‡ (with roll of establishments) on avenue operations past and prospective, I need not say more in this place than that the two great Trunk Roads, No. 1 (Madras to Salem,) and No. 10 (Bangalore road) figure in the account for Rs. 2,721-5-0 and Rs. 2,656-11-0, respectively. On the first, upwards of 11,000 trees of all varieties have been put down, and on the latter some 10,600.

‡ No. 126½, dated the 24th May 1867.

32. The regular Nurseries are four in number, and cost Rupees 223-11-8. In some of these are well grown fruit trees besides seedlings. The distribution of expenditure is shown in the margin. At the places* named in the margin there are well grown plantations, the first of Casuarina, and the other seven of the different fruit trees of the country, which are kept up at a cost of Rupees 861-3-7, distributed in the proportions shown in Statement No. 8. In these are not included thefour large plantations named in the margin,† which were formed as Famine works, and will hereafter be charged against the regular head of account. These are all most promising. No. I. in the list is, it will be observed, the large experimental Casuarina plantation near the railway viaduct over the Ponney river, which forms subject of the Proceedings of Government noted in the margin.‡

	No. of Trees.	Cost. Rs.	A.	P.
Nurseries at Gaimspet...	800	41	0	0
Palmanair	658	64	0	0
Sembakam near Vellore	520	33	0	0
Ranipet	5,000	85	11	8
Total ...	6,978	223	11	8

* 1. Balamput (Chittoor river) Casuarina plantations with wells.
2. Ponney anicut tope and garden.
3. Soory (on Banavaram Road) tope.
4. Kadakal (on Sholinghur road) do.
6. Palar Eastern bank garden.
6. Ammoor road, topes.
7. Vemmany (near Polur) topes.
8. Cheyor anicut, do.

† 1. Casuarina plantation at confluence of Poiney and Palar rivers.
2. Fruit Tree Tope on Palmanair and Bangalore road.
3. Casuarina Tope at Tengal on Trunk road No. I.
4. Do. at Vanuivedu on bank of Palar river.

‡ No. 61, of 8th January 1867.

33. The balance represents the cost of Avenue establishment along the local roads. I trust that the Board will, on a perusal of my Special report dated 24th May 1867, No. 126½, and these remarks, be satisfied that, large as the expenditure in this direction is, operations are being closely watched and directed, and that the District has now really substantial results to show for the money so laid out. If the total expenditure incurred, viz., Rupees 21,046 13-6, be deducted from the total receipts, there will remain a balance of Rupees 65-2-1. This is made up of two items which have been wrongly credited in account, viz., Rupees 65-2-0 and 0-0-1. The former is an item of expenditure on the "People's Park" at Tripaty, erroneously charged to the head of Local Funds, and the latter an item included in the Cash balance of Jungle Conservancy Fund shown on the 1st May 1866, but which has been improperly debited against the District Road Fund. These items will be adjusted and placed to credit of head Jungle Conservancy Fund very shortly.

34. The cost of 1,02,800 trees planted along some 500 miles of road has thus, it will be found, been about Rupees 20,500.

35. POUND FUND.—The "receipts" and "charges" under this head of the Fund were, as the Board will find from the enclosed Account Current,* Rupees 7,581-14-0 and 3,749-9-0, respectively. These receipts are composed of the Cash balance on the 1st May 1866 and the actual collections during the year as particularized in the margin. The last of these minor items "Miscellaneous receipts" is made up as follows:—

* No. 9.

	Rs.	A.	P.
Balance on the 1st May 1866	1,288	13	1
Receipts.			
Fines levied on stray Cattle	5,482	12	3
Sale proceeds of do. do.	797	4	8
Miscellaneous receipts	13	0	0
Total...	7,581	14	0

	Rs.	A.	P.
Sale proceeds of pound materials	2	3	0
Refund out of cash paid for repairing Venkatagiri Cottah pound ...	1	0	0
Do. of pay of Chendragiri establishment	4	0	0
Do. of feeding charge	5	13	0
Total...	13	0	0

	Rs.	A.	P.
Establishment	3,571	6	9
Construction and repair of pounds	55	14	3
Miscellaneous charges	122	4	0
Total...	3,749	9	0

36. The total expenditure during the year from the Pound Fund, viz. Rupees 3,749-9-0 consists of the three items noted in the margin. Of these, the second item of charge was incurred on account of the pounds named below :—

		Rs.	A.	P.
	New Pounds.			
1	In Vellore taluk	14	6	9
1	In Chittoor do.	10	0	0
1	In Chendragiri do....	16	6	0
	Repaired.			
2	Pounds in Palmanair taluk	8	1	0
1	Do. in Arcot do.	6	2	0
1	Do. in Wallaja do.	0	14	6
	Total...	55	14	3

37. Of the third item, viz., Rupees 122-4-0, Rupees 41 were feeding charges, the balance the amount of sale proceeds subsequently refunded to the owners of cattle.

38. If the expenditure of the year be deducted from its receipts, there remains in the Treasury a cash balance of Rupees 3,832-5-0 on the 31st March 1867.

39. Of the total expenditure above shown, Rupees 3,723-12-6 have already been accounted for by bills or vouchers submitted with the monthly Local Fund Statements, and vouchers will be shortly forwarded in adjustment of the trifling balance which remains to be accounted for.

40. On a comparison of the receipts and charges entered in the Account Current with corresponding items in Statement No. I, a difference of Rupees 2,000 will appear. The reason is this.

41. The Kalahastri Zemindar set up a claim for indemnification of the loss entailed on him by the withdrawal of a long recognized privilege of levying fines on strays. The question was discussed in the correspondence cited in the margin, and the Government having admitted the propriety of the claim authorized me in their Proceedings, No. 171, dated 15th January last, to disburse Rupees 3,940-6-8 to the Zemindar in full of all demands. On this authority, a sum of 2,000 Rupees was first paid in February ; but by a misapprehension of the real nature of the transaction in the Account Department, the charge was debited against the Pound Fund. The Board concurred in their letter dated 6th May, No. 2,776, in the view I took of the matter, and in rectifying the error in account by transferring the charge to its proper head "Land Revenue," the sum had necessarily to be credited to the Pound Fund. The difference being thus merely nominal, the transaction has advisedly been excluded from the accompanying Account Current.

Government Proceedings, No. 171 of 15th January 1867.

42. Public Bungalow Fund.—Enclosure No. 10 is an Account Current of the Public Bungalow Fund, showing the yearly receipts and disbursements under this head. From this Statement it will he found that the receipts made up of the four items noted in the margin amounted to Rupees 2,544-6-9. This added to the cash balance exhibited on the 1st of May 1866, viz., Rupees 1,019-12-10, made up a fund of Rupees 3,564-3-7 available for expenditure.

	Rs.	A.	P.
Fees from Travellers	79	4	0
Sale proceeds of furniture	315	12	6
Grant-in-aid from Government	336	0	0
Miscellaneous receipts	1,813	6	3
Total...	2,544	6	9

43. The second item of receipts, Rupees 315-12-6, is the amount realized from the sale of some old furniture belonging to Travellers' Bungalows disposed of in the year's 1865-66 and 1866-67 under the orders conveyed in the Government Proceedings, No. 440, dated the 19th February 1866. The Miscellaneous receipts which amount to Rupees 1,813-6-3, are composed of Rs. 1,813 realized from the sale of Travellers' Bungalows and Choultries at Ranipet, Chetput, Wandawash, &c., and of a petty item of six Annas and three Pies recovered on account of an advance made for the repair of furniture belonging to other public Bungalows in the District.

	Rs.	A.	P.
Establishment	62	2	1
Batta to pensioned Sepoys	87	0	9
Contingent charges	17	3	9
Total...	166	6	7

44. The expenditure from this Fund during the year amounted to Rupees 166-6-7, made up of the three items noted in the margin. The balance in the Treasury at the close of the year was thus Rupees 3,397-13-0.

45. Of the three travellers bungalows at Chittoor, Palmanair, and Vellore which alone found entry in the list of places of public accommodation, the last named building has, under the recent orders of Government, dated the 11th December 1866, No. 3,337, been handed over to the Judicial Department, for the purpose of being used as the Court house of the District Munsiff at that place. The two remaining bungalows are but little used, as may be gathered from the Memorandum in the margin, which gives the number of travellers the amount of fees realized, and expenditure incurred throughout the year.

	Number of travellers.	Fees realized. Rs.	A.	P.	Expenditure incurred.
Palmanair... ...	12				...
Chittoor... ...	27	55	12	0	...
Vellore... ...	13	23	8	0	...
Total... ...	52	79	4	0	...

46. Of the total expenditure during the year, viz., Rupees 166-6-7, bills to the amount of Rupees 165-10-4 have already been submitted with the Monthly Statements of Local Fund. There still remains a very small balance of 12 Annas and 3 Pies for which the necessary vouchers will be shortly sent in.

47. Endowment Fund.—Enclosure No. 12 is an Account Current showing the receipts and charges under the Endowment Fund. From this the Board will learn that the receipts during the year were Rupees 34,220-8-10, making up with the balance at the beginning of the year a total amount of Rupees 38,154-3-5, available for expenditure.

	Rs.	A.	P.
Fixed allowance	31,776	7	6
Miscellaneous receipts.	2,444	1	4
Total	34,220	8	10

48. The first of these items, Rupees 34,220-8-10, is made up of Rupees 10,922-8-5, the amount of fixed allowance granted by Government for the maintenance of the five institutions named in the margin, and of Rupees 20,853-15-1, the accumulated surplus of Lungarkhana Endowment Funds during previous years and which was recredited and made available for expenditure during last year's distress, under the instructions conveyed in the Government Proceedings, dated the 30th August 1866, No. 2,293.

	Rs.	A.	P.
Lungarkhana at Vellore	4,176	0	0
Do. at Arcot	1,200	0	0
Dispensary at Ranipett.....	2,316	0	0
Do. at Vellore.....	2,460	0	0
Sholinghur Choultry.....	1,280	9	5
Total	11,432	9	5
Deduct excess credit	510	1	0
Total	10,922	8	5

49. The amount of private contributions for the relief of the distressed masses, together with a petty item of 3 annas and 3 pies, recovered from expenditure charged in the previous year's accounts, has been credited to the Fund under the head of "Miscellaneous receipts."

50. The total charges during the year against this head of Local Funds was Rupees 27,658-7-1, as distributed over the six items named in the margin.

	Rs.	A.	P.
Vellore and Ranipett Dispensaries.	4,790	14	9
Do. and Arcot Lungarkhanas...	5,372	7	10
Sholinghur Choultry.....	1,280	9	5
Alms houses	15,879	7	1
Relief to Christians	300	0	0
Advanced to Doctor Hunter for pottery.....	35	0	0
Total	27,658	7	1

51. If this be deducted from the actual receipts of the year, plus the last year's balance, there remains on the 31st March last a cash balance of Rupees 10,49-12-4 in the Treasury.

52. Having already submitted a detailed report* of Poor-house operations during the crisis, I need not do more in this place than recite below the names of the places at which these Relief Depots were established, with the total expenditure at each from the time they were opened until they were finally closed:—

* To the Relief Committee, No. 83, dated 13th April 1867.

	Rs.	A.	P.
Chittoor	463	11	9
Palmanair	966	10	4
Byreddipally	140	0	0
Bypagaripally	38	8	0
Venkatageri Cottah	10	0	0
Goriattum	710	6	10
Valoothanom Coopum	262	3	5
Sautghur	287	8	0
Cangoondy	1,160	5	9
Wallajah	1,294	5	4
Vellore Agraharam Caniembady, Arnee, Arcot, Paloor, Alliabad Wandawash..	10,475	11	8
Rupees...	15,879	7	1

53. In support of this total expenditure of Rupees 27,658-7-1, minus a petty item of Rupees 35 advanced on account of Doctor Hunter, (which will hereafter be recovered or otherwise adjusted,) bills to the amount of Rupees 9,726-3-3 have already been submitted with the monthly Local Funds Statements and vouchers, 15 in number, relating to a further expenditure of Rupees 765-5-11, are now forwarded with a list* in the usual form

No. 13.

If the charges thus far accounted for be deducted from the total expenditure of the year, there will still remain a balance of Rupees 17,131-13-11 to be adjusted. Bills in adjustment of this balance will be submitted in due course.

54. If the receipts and charges connected with the Lungarkhanas and Dispensaries exhibited in the Account Current be compared with the corresponding items in Statement No. 1, there will be found to be a difference of Rupees 510-1-0 between them. This arises from a confusion in account created by the Government Resolution dated the 2nd October 1865, No. 1,026, and discussed by the Board in paragraph 91 of their Proceedings, No. 274, dated the 15th January 1867, reviewing the Local Fund operations of 1865-66. The Board will find from my letter, No. 146, dated the 7th instant, that I have asked them there to move the Government to settle the question of the difference which exists between the amount sanctioned in the Government Order last quoted, and in a later one, No. 40, of the 11th January 1862.

55. Enclosed are two Statements A. and B. in the usual form attached to the Account Current of the Endowment Fund, showing in detail the extent of charitable relief afforded at the Lungarkhanas at Vellore and Ranipet. From these it will be found that during the ten months of the year under review the average number of persons so relieved every month at the Vellore institution was 5,886, and at the Arcot Lungarkhana 1,384. The total expenditure at both institutions during the year was Rupees 4,123-14-0 and 1,248-9-10, respectively, inclusive of the charges of Establishment at each, viz., Rupees 115-8-0 and 99-0-0.

56. The other Enclosure of the Account Current relating to this fund marked C. shows in detail the amount expended for the particular purposes of the charitable endowments at Sholinghur. This choultry is maintained from an annual grant of Rupees 1,280-9-5; of this, Rupees 1,175-4-1 only were expended during the 11 months of the year under review. From this Statement it will be seen that the average monthly cost of cooked rice and condiments distributed at the choultry to pilgrims visiting the celebrated pagoda on the adjoining hill, amounted to Rupees 74-5-10, whilst the establishment itself costs monthly Rupees 46-4-0. I am in correspondence with the Head Assistant, in whose division Sholinghur lies, in view to effecting some economies and other reforms in the administration of these charities.

	Rs.	A.	P.
Vellore Dispensary.....	2,652	11	6
Ranipet do.	2,138	3	3
Vellore Lungarkhana.....	4,123	14	0
Arcot do.	1,248	9	10
	10,163	6	7

Vellore Dispensary.

	Salary per mensem. Rs.	A.	P.
1 Peon.....	8	0	0
1 do.	6	0	0
1 Ward Cooly.....	4	0	0
1 Waterman and Cook.....	5	0	0
1 Nurse.....	3	0	0
1 Toty.....	4	0	0
Total...	30	0	0

Ranipet Dispeneary.

	Rs.	A.	P.
1 Conicopillay.....	10	8	0
1 Cook.....	5	0	0
1 Ward Cooly.....	4	8	0
1 Waterman.....	4	0	0
1 Nurse.....	3	8	0
1 Toty.....	4	8	0
1 Peon.....	4	0	0
Total...	36	0	0

57. The expenditure at the Lungarkhana, and Dispensaries during the official year amounts, as shown in the margin, to Rupees 10,163-6-7. This exceeds the available assets by Rupees 521-7-7: This excess was met from the surplus Lungarkhana Fund of 1864-65, and as it is the natural consequence of the additional burden thrown on those institutions by the late distress, the Board will, I hope, not hesitate to pass the charge. The Establishment roll as now attached to each institution is givin in the margin.

58. A first Dresser is besides attached to the Vellore Dispensary, which is regularly visited by the Garrison Surgeon of that station.

59. The average number of sick treated daily at the Vellore institution during the year was 15½ in and 28½ out-patients, while the corresponding Returns for the institution at Ranipet were 17 and 35 respectively.

60. PROCESS SERVICE FUND.—The receipts and charges under this head during the year were, as will be found from the accompanying Account Current, * Rupees 7,060-2-10 and 5,608-9-0

*No. 14.

respectively. The former amount represents actual collections during the year exclusive of a balance of Rupees 3,411-11-4, which remained in the Treasury on the 30th April 1866, but includes an item of "Miscellaneous receipts," amounting to Rupees 146-0-8, refunded into the Treasury out of sums advanced in previous years.

61. The amount disbursed during the year to Peons or other persons engaged in serving processes, making distress, or selling property under the provisions of the Act, was Rupees 5,608-9-0. In this are included certain sums paid up in settlement of claims brought forward by parties who, as noticed in my last report, had been effected by the first set of instructions issued regarding the realization and disbursement of the fund. No further claims having been preferred during the remaining part of the year, the large surplus of Rupees 4,863-5-2 still remains in the Treasury on the 31st March 1867. Before carrying the surplus to the credit of Local Funds as I would recommend, it is proposed, with the Board's approval and sanction, to publish in four consecutive issues of the District Gazette, a notice inviting all who have claims to such remuneration for service rendered, to establish them through the Tahsildars of the several Ranges in which they may have been so employed. After the claims preferred within the time so fixed have been settled, the account should be finally adjusted, and such surplus as may remain be placed, as just suggested, to the credit of the Fund.

62. The principle under which the provisions of the Act are now being enforced is that, in the case of the needier classes of defaulters, the Government dues should be realized as far as possible through the agency of the village establishments, and that the costly machinery of the law should only be set in motion against those who can pay, but will not from contumacy or other inadmissible motive.

63. The entire amount of expenditure during 1867-68, under this Fund has already been accounted for by vouchers submitted with the Monthly Local Fund Statements.

Exd. T. Cartledge.

TRICHINOPOLY, 18th June 1867.

No. 146½.

From G. VANSAGNEW, ESQ.,
Acting Collector of TRICHINOPOLY,

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

1. I have the honour to submit the usual annual Report upon the operations of the Local Funds during the official year 1866-67, and the prescribed Statements.

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

2. The Local Fund Revenue in this district is composed of the items marginally noted, and the transactions of each are separately noticed below.

3. DISTRICT ROAD FUND.—The total receipts of the year on account of this Fund amounted to Rupees 63,513-2-5.* This sum was, by the previous year's balance, viz., Rupees 9,563-10-2, raised to Rupees 73,076-12-7. The expenditure was Rupees 24,596-13-7, and there remained at the end of the year a balance of Rupees 48,479-15-0.

	RS.	A.	P.
*Actual Collections	35,110	8	1
Unexpended portion of the amount of the previous years allotments placed at the credit of Department of Public Works, for works intrusted to them for execution	28,402	10	4
	63,513	2	5

4. The Accountant General has in his monthly Memoranda apprized this office of the receipts and expenditure through the Department of Public Works, only up to the end of February 1867. He has not yet sent in his Memorandum for March. Its receipt would alter the amounts of the collections, expenditure, and the closing balance of the year, as given in the accompanying Statements.

5. In fact, the Department of Public Works have, as shown at the foot of the Statement No. 2, spent Rupees 22,184-0-4 upon the works intrusted to them for execution. The expenditure as given by the Accountant General, amounts to Rupees 14,976-12-9, but this sum, as I have already represented, relates to the transactions up to the end of February only. The difference will probably be made up on the receipt of the monthly Memorandum from the Accountant General's office for March 1867. In calculating the expenditure, as entered in this Report and in its accompaniments, I have, acting on the suggestion contained in the Board's Proceedings as per margin, taken the figures given by the Accountant General.

15th March 1867, No. 1,367.

6. The principal works executed by the Department of Public Works are as follow. They were partly executed in 1865-66 and completed in the year under review:—

1. Bandy road from Trichinopoly to Allitorai, estimated at Rupees 7,800.
2. Do. do. from Lalgudi to Shengariore, do. ,, 13,200.
3. Bridge over the Wyacondam at Allitorai ,, 6,500.

7. Under the superintendence of the Revenue Department, repairs to the extent of Rupees 7,392-4-6 were carried out.

8. Compared with the available assets, the expenditure under the District Road Fund was very limited. The Executive Officer in charge of the Range No. 4 took seriously ill and died, and the repairs of the damages caused to the Irrigation Works during the floods of October last fully engaged the time and attention of the Officer in charge of the Range No. 2. Under these circum-

stances, the Superintending Engineer was, as already represented* to the Board by my predecessor, unable to have the estimates drawn up in time to carry out the new works projected for the year, and to this fact, the small expenditure noticed is chiefly attributable.

* Letter to the Board, No. 47, dated 19th February 1867, paragraph 2.
Letter to the Board, No. 56, dated 28th February 1867, paragraph 2.

9. I hope to be able to exhibit better results at the end of the current official year 1867-68. In the Supplemental Budget forwarded with my letter, No. 131, dated 26th ultimo, I have proposed a scheme involving an expenditure of nearly Rupees 87,000. Estimates for many of the principal works contained therein have also been submitted. On the receipt of the necessary sanction, I will at once have the works put in hand. I purpose visiting the different taluks and fixing upon further projects. The Board may rely on my exertions for usefully employing the available assets to the fullest possible extent.

10. Jungle Conservancy Fund.—There was a balance of Rupees 1,603-6-6 on the 30th April 1866. The receipts during the year under review amounted to Rupees 2,183-12-2. The total assets, therefore, came to Rupees 3,787-2-8. The expenditure, viz., Rupees 1,941-12-2, being deducted, there remained a balance of Rupees 1,845-6-6 at the end of the year.

11. As in the case of the District Road Fund, the receipts, expenditure, and the closing balance of the year will vary, on the receipts of the Accountant General's Memorandum for March 1867.

Nursery at Pitchandur Covil.
Do. at Nagamangalum.
Do. at Museri.
Do. at Vuppur.
Do. at Jangariore.
Do. at Tuwagudi.
Public Tope at Museri.

12. Rupees 1,238-6-11 were spent in establishing a Nursery at Terumandoray, and maintaining and improving the existing ones as per margin. This expenditure was incurred through the Department of Public Works.

13. A sum of Rupees 294-4-2 was expended under the Superintendence of the Revenue Department in planting Avenue trees on the roads connecting the Trunk roads with the principal villages in the vicinity of Trichinopoly, and in forming a Nursery and Garden in the Collector's Cutcherry compound, and establishing Public Topes at the places noted in the margin.

1. Cur Mundapam on the road to Dindigul.
2. Woodiarpolliem.
3. Pandalur in the Parambalur taluk.

14. Rupees 200 were spent out of this Jungle Conservancy Fund for the relief of paupers during the late famine. The Nursery at Nagamangalum and the well situated in it were considerably improved. Young trees were removed from this Nursery and planted on both sides of the road leading to Madura.

15. During my proposed tours, I will select other sites where topes may be advantageously formed.

16. Pound Fund.—The collections during the year on account of this Fund amounted to Rupees 4,714-13-11. The balance at the end of the previous year was Rupees 5,279-7-4. The total assets therefore amounted to Rupees 9,994-5-3.

17. An expenditure of Rupees 1,304-10-2 was incurred in repairing the existing Pounds and paying the establishment. A sum of Rupees 4,000 was transferred to the District Road Fund. The balance, therefore, at the end of the year under review was Rupees 4,689-11-1. Of this, I propose to transfer to the District Road Fund Rupees 4,000, and reserve the remaining Rupees 689-11-1 for the purposes of pounds.

18. Public Bungalow Fund.—Fees collected from the travellers during the year amounted to Rupees 445. This sum was, by the previous year's balance, viz., Rupees 359-12-3, and the sale proceeds of certain old furnitures, &c., raised to Rupees 894-2-6.

19. Rupees 529-6-9 were disbursed in payment of the wages of the servants and contingent expenses. The balance at the end of the year was Rupees 364-11-9.

20. Endowment Fund.—The amount realized during the year under this head was Rupees 2,423-6-0. This sum was, by the previous year's balance, viz., Rupees 7,884-0-11, raised to Rupees 10,307-6-11.

21. The wages of the establishment and the cost of feeding the poor, amounted to Rupees 603-4-2. A sum of Rupees 451 was spent during the year in repairing the Puduperiamma-poliem Chuttrum and in constructing a new Choultry at Pandalur.

22. Village Service Fund.—The collections made during the year under Section 3, of the Madras Act No. IV. of 1864, amounted to Rupees 1,06,619-15-5. The previous year's balance was Rupees 64,640-14-0, making in all Rupees 1,71,260-13-5.

23. Rupees 87,895-15-0 were spent in liquidation of the wages of the establishment. The balance at the end of the year was Rupees 83,364-14-5, and this sum will shortly be disbursed in payment of the salaries for Fusly 1276.

24. Irrigation Cess Fund.—The balance on hand on the 30th April 1866 was Rupees 8,094-12-2. A sum of Rupees 8,001-15-0 was realized during the year. The total assets amounted to Rupees 16,096-11-2.

25. The wages of the establishment and the cost of constructing Coramboos or mud dams amounted to Rupees 7,476 0-8. The balance at the end of the year was Rupees 8,620-10-6.

26. Referring to the Demand, Collection, and Balance of this item entered in the accompanying Statement No. 1, the Board will find that a sum of Rupees 7,143 was outstanding at the end of the year. Of this sum, Rupees 3,717 have since been collected, and steps have been taken for the speedy realization of the balance.

27. Process Service Fund.—The Collections during the year, viz., Rupees 2,328-5-0, and the previous year's balance of Rupees 384-5-0, amounted to Rupees 2,712-10-0.

28. Batta paid to establishment within the year amounted to Rupees 2,139-7-0, and the balance on the 31st March 1867 was Rupees 573-3-0. The greater portion of this sum has since been disbursed.

29. The Returns received from the taluks relative to the Endowment Fund were, on examination at this office, found to be incorrect. They were, therefore, returned and fresh Statements obtined. This circumstance has, I regret to say, delayed the submission of this report.

Exd. T. Cartledge.

CUDDALORE, 18th June 1867.

No. 151.

From C. W. READE, ESQ.,
Collector of SOUTH ARCOT.

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

1. I have the honour to submit my report on the operations of the Local Funds in this district during the past official year 1866-67, accompanied by the usual explanatory statistics.

2. In addition to the several Funds usually forming the Local Funds and treated of in this report, two more have been added, viz., the Process and Village Service Funds, the transactions of which will be noticed in their proper places.

3. DISTRICT ROAD FUND.—The amount actually collected and brought to account under this head was Rupees 53,047-11-3, which with the unadjusted balance of last year brought forward, amounting to Rupees 618-9-7, as particularized in the margin, makes a total of Rs. 53,666-4-10. In regard, however, to the balance of the previous year as brought forward in Statement No. 1, it will be seen that while it corresponds with that in the Statement submitted with my report of last year, it differs from the balance entered in the Plus and Minus Memorandum for April 1866, and this is in consequence of the expenditure in the former having been entered with reference to the Progress Reports received from the Range officers, while in the Plus and Minus Memorandum the same, as communicated by the Accountant General after final audit, was deducted. This difference in the expenditure caused a difference in the balance as entered in the two Returns, and with a view to preserve due agreement in this respect, the difference observable in the expenditure has been deducted from the balance, and the remainder, Rupees 8,414-4-8, agrees with the balance in the Plus and Minus Memorandum for April 1866. The receipts of the year including the credit on account of the unadjusted item of the previous year, amounting to Rupees 53,666-4-10 as above stated, being added to the balance brought forward, the sum available for expenditure was raised to Rupees 62,080-9-6.

	RS.	A.	P.
Left in the hands of the Executive Officers of the Department Public Works at the close of 1864-65	411	7	7
Do. do. in 1865-66	90	0	0
Advanced for an emergent Imperial Work in 1865-66, subsequently recovered in cash from the Public Works Department and credited to this head	117	2	0
	618	9	7

4. It will be seen that as compared with 1865-66 the actual receipts of the year show a falling off which is the result chiefly of the change in the termination of the Official year, in consequence of which the year under report comprised only 11 months.

5. The actual disbursements amounted to Rupees 65,511-6-4, of which Rupees 61,125-15-2 were laid out by the Department Public Works, and Rupees 4,385-7-2 by the Revenue Department. The expenditure by Public Works Officers was in the construction of new lines of communications and bridges and improving and extending as well as maintaining the existing lines of communications. The description and nature of these projects will be found fully detailed in Statement No. 2, of which the subjoined is an abstract:—

	RS.	A.	P.
Opening up new lines of roads and construction of bridges	17,347	14	1
Maintaining and improving the existing lines of road	42,241	13	9
Construction of boats and purchase of tools.....	1,536	3	4
	61,125	15	2

It will be observed that of the above expenditure the largest proportion was for the maintenance and improvement of the existing lines of communications, and the outlay on original works was limited by the extent of the funds available. Compared, however, with 1865-66, the expenditure on original works was larger in the year under report, and, with a few exceptions, the works undertaken have been all completed.

6. The expenditure by the Revenue Department consists of the following items:—

	Rs.	A.	P.
Miscellaneous...	1,574	11	2
Establishment	2,808	4	4
Sundry charges	2	8	0
	4,385	7	2

Of the expenditure under the first head, Rupees 420 were on account of scavenging purposes in old town Cuddalore, but this expenditure has been rendered unnecessary since November last by the introduction of the Towns' Improvement Act. Rupees 445-7-6 were laid out in clearing and repairing two square ponds in Villapuram, Vanur, and Virdachellum, to secure a supply of water in those tanks. It was reported to me during the late drought that the tanks having dried up, the inhabitants at those places as well as travellers suffered considerable inconvenience, and that the clearing of the tanks would be a blessing to the people, and accordingly the outlay was sanctioned, which I regarded as unavoidable under the circumstances represented. The principle requiring contributions of equal amount from the people in cases of the foregoing description were not enforced in the case of these tanks, as the people at that time were not prepared, for the expense and the pressure of the season was great on them. In the taluk of Virdachellum, however, a sum of Rupees 70 was raised by the people for a similar purpose, and an equal amount was paid from the District Road Fund. In addition to these, a sum of Rupees 601-8-8 was laid out during the past year in the formation and metalling of certain village roads in the taluks of Villapuram, Cuddalore, and Trinamallay under the supervision of the respective Tahsildars. These works were undertaken just before the receipt of the orders of Government sanctioning famine works, and their execution, though limited, proved beneficial to the villages concerned, and at the time afforded opportune employment to the labouring poor. Also a sum of Rupees 107-11-0 was laid out in the purchase of repair of boats. On the representation of the Sub-Collector, the purchase of a Koracle or leather boat, at a cost of Rupees 25, was sanctioned by me for plying in the unbridged river near Virdachellum, which suddenly becomes unfordable at certain periods of the year, preventing all communication, sometimes for a day or two, between the town and the Sub-Collector's office which is situated on the Cuddalore side of the river. The remaining, Rupees 82-11-0, were spent in the repair of certain boats.

7. The charges of establishment consist of the salaries of five taluk Overseers and of a Lascar for each, to superintend the District Road Fund works carried on by the Executive Engineers of the Public Works Department, and of the salary of a Draftsman in my office. The retention of this latter individual up to 31st March last was sanctioned by the Board in their Proceedings, dated 3rd April 1867, No. 2,119, but his services had been dispensed with before that date.

8. A sum of Rupees 5,958 was charged to the Fund for cost of supervision by the Public Works Department at 10 per cent. The charge was made on the actual expenditure of the year as suggested by the Board in paragraph 24 of their Proceedings, dated 18th January 1867; also Rupees 48, expended by the Public Works Department in 1865-66 in the purchase of tools, was debited in the accounts of the year under report, under instructions from the Accountant General.

9. The Board will observe that the total expenditure on account of the several items above-mentioned, amounting to Rupees 71,517-6-4, exceeded the available funds by Rupees 9,436-12-10, and this result was in consequence of the allotment for works for twelve months having been expended by the Public Works Department within eleven months, which comprised the past official year, while the collections on account of Road Cess and other items brought to account during the year fell short of the anticipated receipts, in consequence of such curtailment of the official year. Moreover, the Superintending Engineer has occasionally obtained sanction for works other than those entered in the passed Budget. Thus during the past year or up to 31st March last a sum of Rupees 61,126 has been expended by the Public Works Department, while the allotment according to the revised Budget sanctioned by the Board, placed at their disposal for expenditure during the above period a sum of Rupees 50,536 only.

10. The Board are aware that under the existing rules, the Executive officers of the Public Works Department do not draw from me the funds required by them for expenditure. The money required by them for Local as well as Imperial works is obtained by them from their Drawing account, for which purpose lump sums are placed at their disposal, on Letters of Credit furnished by the Accountant General. The Board will perceive that I am not, therefore, in a position to watch or regulate their expenditure which, as entered by them in their Progress Reports, is accepted by me and embodied in my accounts.

11. I beg, however, to draw the Board's attention to the circumstance that the Plus and Minus Memorandum for March will show a balance under Road Fund of Rupees 21,032-2-3, a result quite different from what is shown to be the case in the accounts herewith submitted. The deductions in this Return are made from time to time under instructions of the Accountant General, by whom the expenditure, as audited by the Controller, is communicated. The amount of the expenditure thus communicated by the Accountant General was up to November 1866 only of the past official year, while in the accounts now submitted the expenditure, as reported by the Range officers, is shown comprising the expenditure of the whole official year or from 1st May 1866 to 31st March 1867.

12. Jungle Conservancy Fund.—The actual receipts under this head amounted to Rupees 3,828-2-7, to which the balance on the 30th April 1866, viz., Rupees 13,825-14-8, and the unadjusted item of last year brought forward Rupees 920-7-11, being added, the total sum available aggregated Rupees 18,574-9-2.

13. The decrease observable in the receipts of the year as compared with 1865-66 is the result partly of the change in the termination of the official year and partly owing to a falling off in the tax levied on firewood cut for sale.

14. The actual expenditure incurred was Rupees 4,015-15-8, of which Rupees 3,041-14-2 were laid out in the formation of topes, nurseries, and plantations in different parts of the district, including the cost of sinking wells in some of these nurseries where other arrangements could not be made for securing a sufficiency of water for the plants, and Rupees 306-13-11 is for the wages of a Pygust and four Gardeners for looking after the nursery formed in the vicinity of the Cusbah station, and for watering and fencing it, as well as for removing and transplanting young plants and trees to the sides of Village branch roads. Also a sum of Rupees 667-3-7, being the amount expended by the Public Works Department in 1865-66 in the formation of avenues, was deducted in the accounts of the year under report, as required by the Accountant General. The total expenditure on account of the items abovementioned being deducted, there was a balance of Rs. 14,558-9-6 in favour of the Fund at the close of the year, for the expenditure of the greater part of which I hope there will be no great difficulty in the next few years but work of the kind is necessarily slow in its development.

15. The nursery in the vicinity of Cuddalore to which I had occasion to refer in paragraph 16 of my last report is, I may add, in a thriving condition. It has been extremely useful in rearing young plants of all kinds, and during the past rainy season many hundreds have been transplanted to the sides of roads in and around the Cusbah station, and as well sent to more distant parts in the interior of the District. The number of plants reared in this nursery and transplanted during the year, and those still remaining in it, are given below :—

	Reared.	Planted out.	Remaining.
Casuarinas...	9,250	4,726	4,524
Pinnay trees	500	450	500
Tamarind do.	200	...	200
Nagul... do.	250	...	250
Mangoe do.	120	20	100
Konnay do.	140	40	100
Magada do.	24	4	20
Asothy do.	120	10	110
	10,604	5,250	5,354

The nursery has been placed by me under the special care of my Assistant Mr. Rice, who has shown much interest in the work. The young trees of all kinds transplanted on the road sides are all flourishing, though they need a little watching and nursing at first. Two topes consisting of 350 and 400 Casuarina trees have been formed on the seashore between old and new town, and all the trees are most healthy and are growing luxuriantly. Encouraged by the success of this experiment, I have made arrangements for forming plantations of Casuarina trees at judicious distances along the entire seaboard of the district, but the conveyance of the Casuarina plants to these several tracts from the Cusbah nursery would be attended with much expense, and, therefore, I have given orders for the formation of small nurseries of Casuarinas at each of the salt divisions of Merkanum, Goondalum, Teagavelly, and Killay, and the plants at all these stations except Teagavelly are well and flourishing, and at the first favourable opportunity after our next rain, they will be planted out as proposed by me.

16. In the interior of the district also similar nurseries have been established at the Cusbahs of all the taluks, as a centre for securing a supply of young plants and trees for topes and avenues in course of formation in them, respectively, and I am sanguine that the results will be very successful ; but of course it will be a few years before those results will be fully seen or appreciated.

17. The nurseries were formed during the past year under the immediate control of the Tahsildars of the respective taluks, and as a means of facilitating future planting operations they cannot fail to be very valuable, and now the Taluk officers see they have no excuse for want of interest in forming topes and keeping up avenues along village and district roads. The difficulty before had mainly been that of getting saplings and young trees, and the absence of any one to look after them ; but in these nurseries so contiguous to their own doors they have all that is required, and I am really hopeful of great things ensuing from this small beginning. The formation of these Local nurseries appeared to me an essential preliminary for extensive planting operations throughout the district, and with their establishment I issued such detailed instructions as seemed called for ; but I do not purpose to trouble the Board further on this subject, leaving to time to develope the fruits of present labours.

18. Palmirah planting was also attempted during the past year in the taluk of Cullacoorchy, though not with much success. 36,000 seeds were purchased and distributed amongst thirty-three villages for planting on the tank banks, but in most cases the seeds have not come up, in consequence of the hardness of the soil, and, as it has happened, the scarcity of rain in the early part of the year, when it is reported many were actually dug up by the distressed to be eaten as food.

19. In the abovementioned taluk as well as Ellavanasore, seven topes have been planted on an area of 31¼ acres of land consisting of Eloopay, Mangoe, and Tamarind trees, besides Palmirah trees planted in the hedges of these topes. The topes are reported to be in a promising condition, and contain about 2,000 trees including the Palmirah. In Trinnamalay taluk also eight topes have been formed, and all are in excellent condition.

20. Public Bungalow Fund.—The receipts under this head, consisting of fees levied from travellers, amounted to Rupees 539-9-6, which with the unexpended balance of last year brought forward, and the Government grant-in-aid sanctioned for the year under report, makes a total of Rupees 2,669-5-6, available for the expenses of the year. Notwithstanding the reduction in the official year under notice the receipts show a small increase as compared with 1865-66, consequent on the fees from travellers having been collected during the year at the higher rates sanctioned by Government, while in 1865-66 these rates were in force during only a portion of the year. The expenditure, amounting to Rupees 796-8-3, consists of the usual items such as salary of establishment, &c., and does not call for any special remark.

21. The information required by the Board in their Circular of 25th July 1865, as to the state of the Bungalows and the number of travellers who halted in each, &c., is contained in Statement No. 3 herewith sent. It appears from the Imperial Fund Progress Reports, received lately from the Executive Engineer of the 1st Range, that repairs had been executed by the Department Public Works to the Bungalow at Villapuram at a cost of Rupees 170.

22. The partial supply of furniture obtained during the past year has rendered the Bungalows more comfortable, but more is wanted, and sanction for the same will duly be applied for, especially for the Bungalow at Tindevanum, during the current year.

23. Pound Fund.—The gross receipts under this head amounted to Rupees 8,246-2-4, which with the balance of the previous year, *i. e.*, Rupees 3,525-7-5, makes altogether Rupees 11-771-9-9. Of this sum, Rupees 5,491-3-0 were spent in payment of the salaries of Pound-keepers and charges for the construction and repair of pounds, also Rupees 58-13-7 were refunded to the owners of stray cattle who proved their ownership after the sale of their cattle and the proceeds had been credited to the Fund. Deducting these two sums as well as Rupees 3,000 transferred to the credit of the District Road Fund, there remained at the close of the year a balance of Rupees 3,221-9-2, of which it is proposed to transfer a further sum of Rupees 3,000 in the current year to the credit of the District Road Fund, as the balance still left with the probable receipts of the current year will more than suffice for all current expenditure.

24. Endowment Fund.—The transactions under this head relate to the Chuttrum at Tirupapuliyoor as well as to the three other chuttrums indicated in the margin, referred to in the concluding paragraph of my report for 1865-66.

Ellis' Chuttrum in Villapuram taluk.
Hyde's do. in Virdachellum.
Vellaur Anicut Chuttrum in Chellumbrum taluk.

25. The annual grant sanctioned by Government for the maintenance of these Choultries amounting to Rupees 954-9-0 as shown in the margin, was credited to this Fund at the beginning of the year by debiting the usual heads of charge ; and this sum together with the unexpended balance of the previous year and the advance made for the repair of Tirupapuliyur Chuttrum in 1865-66, not adjusted in the accounts of that year in consequence of the repairs not having been completed, makes a total of Rupees 1,759-3-6. Also a sum of Rupees 18-4-0 realized by the sale of the produce of the tope attached to Ellis' Chuttrum in Villapuram has been credited to this head, thus raising the total available funds to Rupees 1,777-7-6.

	Rs.	A.	P.
Tirupapuliyur Chuttrum...	678	9	0
Ellis' Chuttrum	150	0	0
Hyde's do.	66	0	0
Vellaur Anicut Chuttrum	60	0	0
	954	9	0

26. In regard to Ellis' Chuttrum in Villapuram, it will be observed that the grant sanctioned by Government is Rupees 162, but by oversight only Rupees 150 has been drawn and credited to the Fund, and the difference Rupees 12 will be credited in the accounts of the current year.

27. Of the total expenditure amounting to Rupees 1,381-14-11, a sum of Rupees 455-11-11 has been laid out in the repair of the Tirupapuliyur Chuttrum. The building has been put in thorough repair and strengthened. The work was done under the superintendence of the Cuddalore Tahsildar, and the expenditure in excess of the 350 Rupees placed at his disposal has been paid in the year under report. The total outlay is, it will be observed, within the 500 rupees sanctioned by the Board.

28. Of the four Chuttrums under notice, food is given to indigent pilgrims only in the Chuttrum at Tirupapuliyur, and the expense incurred on this account during the past year was Rupees 543-9-6 for feeding 2,831 travellers, being at a cost of 3 annas and 3¾ pies per head. The increase in the cost of feeding was the result of the high prices of grain, &c., which prevailed during nearly the whole of the past year. The cost of establishment for this Choultry was only Rupees 129-9-6, which is very moderate and in proper proportion to the total expenditure.

	Ellis' Chuttrum.			Hyde's.			Vellar Anicut.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1 Monigar ...	3	8	0	3	8	0	0	0	0
1 Waterman ...	3	8	0	...	...	...	...	...	...
2 Taliaries ...	3	8	0	...	...	...	...	...	...
1 Sweeper ...	1	0	0	1	0	0	3	0	0
Contingences.	1	0	0	1	0	0	2	0	0
Total...	12	8	0	5	8	0	5	0	0

29. In the remaining three Chuttrums no food has ever been given, and the maintenance allowance sanctioned for them is for a small establishment as shown in the margin, and for lighting the Chuttrums for the reception of travellers.

30. In addition to those abovementioned there are two other Chuttrums in the district, which were reported upon in my letters Nos. 61 and 107, dated 21st March and 1st May last, respectively, and on the receipt of the Board's orders to that effect, the transactions connected with them can be brought under this head in future reports.

31. Village Service Fund.—In accordance with the Board's instructions dated 29th July 1864, the Woolegum allowances due to village servants were credited to this head, and payments made to them from time to time were debited to it. The amount thus credited during the past year amounted to Rupees 76,096-3-7, and the balance, after deducting payments made, was Rupees 465-5-9, which has since been disbursed to the parties to whom due.

32. Process Service Fund.—The fees collected during the past year under Act II. of 1864 amounted to Rupees 16,266-2-10, or Rupees 20,619-15-4 including the balance of the previous year. The payments made to the Ameens and Peons employed in serving process, amounting to Rupees 13,271-10-6, being deducted, there was a balance at the end of the year of Rupees 7,348-4-10 which is accounted for by the circumstance that while the collection of fees was made at the authorized rates and only in those cases in which the issue of processes was actually called for, the full amount of the fees collected was not paid to the Batta Ameen or Peons who received their remuneration in the shape of a fixed monthly salary of 10 and 6 rupees, respectively. The difference has thus gone to favor the balance, but the system of a Fund having been disapproved of, it has now been done away with altogether from the commencement of the current official year agreeably to the Board's views.

33. I regret the delay there has been in the submission of this report, in consequence of the non-receipt in time from some of the divisional officers of the information required of them respecting Jungle Conservancy operations within their respective ranges.

Kurnool, 19th J

No. 188.

From T. A. N. CHASE, Esq.,
Collector of KURNOOL.

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

The abstract showing the Demand, Collection, and Balance of certain items of Revenue will be forwarded in a few days.

1. I have the honour to submit the following repo Local Funds for the year 1866-67, with the accompanyi ments.

2. District Conservancy Fund.—The receipts, Rupees 24,981-11-4, added to the balance, Rupees 12,436-14-2, amount to Rupees 27,418-9-6, of which Rupees 8,292-14 been expended, and a balance of Rupees 19,125-10-7 remains. The expenditure was in the Kurnool, Nandikotkur, and Bairluty, and the Cumbum and Markapur roads, the Ram and a short road connecting Nundial with the high road between Kurnool and Cuddapah.

The difference between the amount in the Statement of particulars of expenditure, genera Statement of receipts and disbursements, is caused by the one showing the actual tur , while the other gives only the amount adjusted and passed by the Controller of Publ Accounts.

Of the amount allotted, Rupees 12,000, in the Local Fund Budget for the Nandiko Bairluty road, Rupees 4,519-15-2 have been expend

*G. O. dated 25th August 1866.

Government ordered* Rupees 7,000 to be allotted to th

†G. O. dated 29th November 1866, No. 3,256.

gherry and Rangapur road, and it was not till Febr the Government Order† reconsidering the matter, allo road to be constructed from Imperial Funds, when it was too late for the Public Works De to avail themselves of it, as the official year ended with March.

The other allotments have been expended on the works to which they were allotted.

The Road Cess Fund has realized Rupees 20,293-4-1, which has caused the large bala

3. Jungle Conservancy.—The year commenced with a balance on hand of Rupees 4, The receipts this year have amounted to Rupees 2,692-8-6, making a total of Rupees 7,50

Of this, the sum of Rupees 1,435-5-1 was spent on the nursery and the firewood plan Kurnool. I have already addressed‡ the Board on the s this plantation, and will add nothing more on the subjec

‡Letter No. 143, dated 27th May 1867.

Rupees 889-6-0 of the expenditure went towards a very flourishing tope near the Conservator's house and in sinking a good fresh water well at Nundial.

The remainder of the sum towards this taluk, and the sums entered against the othe were laid out in watering and planting avenues on the road sides, and in small nurseries replenishment.

4. Pound Fund—The receipts were only Rupees 5,760-15-0, and the balance Rupees 2, the total of which is Rupees 8,418-5-7. Of this, Rupees 4,000 were transferred to the Road Fund, leaving a sum of Rupees 4,418-5-7. The expenditure is very small, onl 228-2-0, of Rupees which Rupees 95 was paid as salaries to Pound-keeper, and Rupees 133 paid for the construction of Pounds.

Some of this money can be transferred to the District Local Roads.

5. Public Bungalow Fund.—The receipts were Rupees 323-11-0, and the balance of Rupees 167-7-10, total Rupees 491-2-10; against this, the expenditure was Rupees 350-2-(a balance of Rupees 141-0-1. This is entirely without Government aid, and is the first which this Fund has been self-supporting.

The furniture is, however, in a very dilapidated condition, and I am getting in Esti the repairs. The flooring too of most of them wants chunaming, and the bolts of the doors

This will be carried out I trust during this year (1867-68.)

I should like to see the Bellary and Cuddapah roads supplied with Bungalows, but I fear no allotments for them have been made in the Public Works Budget.

6. Endowment Fund.—Regarding this no remarks are necessary.

7. Village Service Fund.—

	Rs.	A.	P.
Balance...	2,72,400	7	3
Collections	2,24,988	7	7
Total...	4,97,388	14	10
Expenditure	1,06,571	1	10
Balance...	3,30,817	13	0

This amount is very large. But it cannot be settled till the whole arrangement regarding the Police Taliary business has been carried out. In communication with Captain Tennant, I have made a scheme for the payment of Taliaries in Ramalakota taluk and Pyapally division, which will cost yearly Rupees 17,232-0-0. If this is sanctioned, it will shortly be introduced in the whole district, and the whole or nearly the whole of these funds will be expended. I have within the last few days written to the Inspector General of Police on the subject.

Exd. T. Cartledge.

Salem, 25th June 1867.

No. 179.

From C. N. POCHIN, Esq.,
Collector of SALEM,

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

1. I have the honour to submit my usual Report upon the operations of the Local Funds during the official year 1866-67, with the five prescribed Statements.

2. The particulars of receipts and the expenditure with the balance remaining at the beginning and at the end of the year under report on account of the several items, as shown in the margin, under the head Local Funds, are exhibited in the Statement No I. An abstract appended to this Statement shows the Demand, Collection, and Balance of certain items under the District Road Fund. No. II. shows the nature and amount of work done out of the District Road Fund; and No. III. gives the result of the receipts of the several Funds during the year, compared with those of 1865-66. Statements Nos. IV. and V. show the allotment for, and expenditure upon, new works and repairs and establishments on account of Local Fund works for the year 1866-67, as required in paragraph 2 of the Proceedings of the Board of Revenue, dated 7th March 1867, No. 1,400.

District Road Fund.
Jungle Conservancy Fund.
Pound Fund.
Bungalow Fee Fund.
Endowment Fund.
Village Service Fund.

3. District Road Fund.—The sum realized under the District Road Fund during the year under report is Rupees 41,913-1-8, being a decrease of Rupees 23,479-15-1. This decrease is attributed to the rent on palmyra trees collected during the year, which were credited in the past year to this Fund, being transferred to the Jungle Conservancy Fund from the commencement of the year 1866-67; and, moreover, the collections of only 11 months of the year have been brought to account. The total receipts including the balance and the unadjusted items of the previous year amounted to Rupees 86,034-15-5.

4. A sum of Rupees 823-3-9 was collected by subscription from the inhabitants of Uzur taluk on account of Sanitary Associations for the Uzur town and Denkencottah division, and Rupees 1,146-14-0 by contribution of the public for the purposes indicated in the margin.

	Rs.	A.	P.
For sinking and repairing wells	927	8	0
For removing Prickly-pear	164	6	0
For clearing certain Porumboke land in the limit of Canarapatnum, in the Kistnageri taluk.	55	0	0
	1,146	14	0

5. The surplus of Pound collections amounting to Rupees 4,002-4-7 was, as proposed in paragraph 17 of the Annual Local Fund Report for 1865-66, transferred to the credit of the District Road Fund.

6. Interest drawn in the year on surplus Pagoda Funds invested in Promissory Notes was Rupees 2,150, which was as usual carried to the credit of the District Road Fund.

7. A sum of Rupees 7,131-2-5,* which was credited in the Plus and Minus Memorandum under instructions of the Accountant General, was added to the receipts of the District Road Fund, as particularized in the Remark column of Statement No. I.

	Rs.	A.	P.
* Balance after deducting actual expenditure out of 11,000 rupees debited in the Plus and Minus Memorandum in 1865-66	6,685	7	3
Amount realized by the Public Works Department.....	212	12	6
Balance of 1865-66.....	166	9	10
Transfer of Rent on Market building which was credited to Public Works Department...	66	0	0
	7,131	2	5

8. It will be seen from the Statement No. I, that the total amount of charges on account of District Road Fund was Rupees 72,014-5-2, of which Rupees 62,076-11-6 was the actual expenditure (including the petty establishment and the value of tools) on repairs of roads, and on account of miscellaneous improvements by the Revenue Department, and the remainder, viz., Rupees 9,937-9-8, was disbursed, as shown in the Statement. The Board will observe that the actual

expenditure upon works executed by the Revenue Department during the eleven months of the year was larger than that spent during the twelve months of the previous year; the increase being 124 per cent.

9. A sum of Rupees 816-6-6, the equivalent to the sum subscribed by the inhabitants, was disbursed on account of Usur and Denkencottah Sanitary Associations.

10. It will be observed that a large balance remained in the hands of the Revenue Officers at the close of the year, which arose in consequence of the works that were carried on during the famine time, when money was placed at the disposal of the several Tahsildars and Sub-Magistrates in order to procure work for the able-bodied poor; consequently there was some difficulty experienced in carrying out the Board's instructions conveyed in the Standing Circular No. XLVI. of 30th June 1865. The several Revenue officers have, however, been subsequently directed either to spend the balance in their hands upon works during the year 1867-68, or to refund it to the Treasury, and hereafter strictly to attend to the Board's instructions in the matter.

11. There will be a difference of Rupees 7,563-15-1 between the amount entered under miscellaneous receipts in Statement No. I, and that shown under the same item in the Statement for March 1867, which difference is attributable to the sums marginally noted being collected by the officers as extra receipts, and spent upon works without being brought to account, and to the sum of Rupees 7,131-2-5 which was credited in the Plus and Minus Memorandum as explained in paragraph 7 of this report.

	Rs.	A.	P.
Recovery of loss of Tools	0	4	1
Sale of trees	15	10	7
Sundry receipt...	19	0	0
Subscription for removing Prickly-pear	164	6	0
Contribution for tanks	187	8	0
Subscription for clearing certain Porumboke lands	55	0	0
	432	12	8

12. The total charges shown in the Statement No. I. amount to Rupees 72,014-5-2, while that exhibited in the Statement for March 1867 was Rupees 63,178-3-10. The difference between these two sums is Rupees 8,836-1-4; of this sum, Rupees 6,109-9-10 was the amount deducted in the Plus and Minus Memorandum on account of expenditure by Public Works Department, and the remaining sum of Rupees 2,726-7-6 was added to the expenditure as detailed in the margin.

	Rs.	A.	P.
Amount expended both out of the extra receipt which was not brought to account, and out of the balance of the previous year in the hands of the officers	989	13	3
Amount refunded from the previous year's balance.....	781	0	7
Refund to the purchasers of Avenue trees for December	367	11	3
Unadjusted items of previous years to be accounted for	587	14	5
Total.....	2,726	7	6

13. The difference in the receipts and charges has been shown on both sides of the Statement No. I, in order to show the whole transactions of the Fund, and to make the balance in the plus and Minus Memorandum tally with that in the above Statement.

14. Jungle Conservancy Fund.—This Fund was only formed in this district last year, that is, in 1866-67 and consequently no comparison can be made with the previous years.

15. The receipts under this head during the year under report amounted to Rupees 22,547-7-7, of which a sum of Rupees 21,355-2-2 is the actual collections, and the balance of Rupees 1,192-15-5 is the amount refunded from the sums drawn on account of expenditure during the year, as shown in the particulars of Miscellaneous receipts Statement No. I.

16. The actual expenditure on account of formation of Government gardens, topes, and nurseries, and planting avenue trees, as particularized in Statement No. V, was Rupees 6,996-0-6, to which is added Rupees 4,258-7-5, being the total of the other items entered in Statement No. I. making an aggregate expenditure, viz., Rupees 11,254-7-11. The large cash balance on the 31st March 1867 in the hands of the officers, is attributable to the causes explained in paragraph 10 of this Report.

17. As the transactions were commenced only in the year under report, the amount of expenditure has not been in proportion to the receipts. The Superintending Engineer will be requested to suggest means for making use of the large balance on the 31st March 1867, as well as the expected income of the current official year.

18. The course hitherto observed by the Tahsildars in drawing larger sums than were actually required, and refunding the unexpended balance into the Treasury, has been strictly prohibited for the future, and stringent orders have been issued on the subject.

19. Pound Fund.—Fines, &c., collected under Act III. of 1857 during the year under report, amounted to Rupees 8,400-2-0, and the total receipts, including the balance which remained on the 30th April 1866, was Rupees 14,402-6-7. Of this sum, Rupees 3,893-15-10 were spent on account of establishment and construction and repairs of Pounds and for feeding cattle, and Rs. 4,002-4-7 were transferred to the credit of the District Road Fund.

20. The total expenditure of Rupees 7,906-4-5 being deducted from the receipts, viz., Rupees 14,402-6-7, there remains a balance of Rupees 6,496-2-2 unexpended on the 31st March 1867. I request the sanction of the Board for the transfer of the sum of Rupees 4,496-2-2 out of the above balance to the credit of the District Road Fund, retaining Rupees 2,000 on account of expenditure connected with Pounds for the year 1867-68.

21. Bungalow Fund.—Fees collected from travellers, and sums realized from other sources, amounted to Rupees 990-6-1, which together with the Government grant and the previous year's balance, gives a total of Rupees 5,359-12-0. The amount actually spent on account of Bungalow establishment, &c., was Rupees 432-3-0.

22. There were twenty six Bungalows in this district; of these, six were sold, thirteen are maintained by district officers from the subscriptions raised by them, two are used by the Public Departments, viz., one by the Police Department, and the other by the Head Assistant Collector's Office, and five are supported both by Government grant and fees realized from travellers. The Statement upon the actual condition of the last mentioned five Travellers' Bungalows in the district is herein enclosed.

* 1. Ahtur.
2. Muttoor.
3. Coorubarahully.
4. Womalur.
5. Machary.
6. Eramatty.
7. Padarampatty.
8. Tripatore.
9. Muscaluputty.
10. Vambadytalum.
11. Moonchavady.
12. Kattoovapalaputty or Lashien Chavady.
13. Mohanoor.
14. Durmapury.
15. Comarapoliem.
16. Vencatanaicken Poliem.
17. Kariputty.
18. Chavatiputty.
19. Senkerry droog.
20. Namkul.
21. Oossoor.
22. Royacottah.
23. Do.
24. Palcode.
25. Vaniembady.
26. Irmuttur.
27. Salem.

† Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 22, and 24.

‡Nos. 19, 20, 21, 23, 25, and 27.

§ No. 26.

|| Nos. 17 and 18.

23. Endowment Fund.—There are no Lungerkhanas in this District. The only Choultry which is under the management of the Collector is known by the name of Toppur Choultry. This is maintained by a Government grant of Rupees 198, which is spent towards the establishment of the Choultry. Out of twenty-seven Chuttrums* for the accommodation of Native travellers, eighteen† are under the management of the proprietors supported by endowment in land, six‡ are supported by the proprietors themselves without any endowments, and one§ is in the occupation of the Police Department. The family of the original proprietor of this latter Chuttrum having become extinct, it was taken possession of by Government and was repaired at its cost about 25 years ago. The Inam lands given as an endowment to two|| other Chuttrums are left waste, and consequently the required object has not been gained. The circumstances under which the lands were left waste and other particulars connected with these Chuttrums will be fully reported in my next report. There are also sixteen water pendals supported by Government grant in land.

24. Village Service Fund.—Agreeably to the instructions contained in the concluding part of Clause I. pargraph 4, of the Board's Circular Memorandum, dated 14th August 1863, No. 787, the transactions under this Fund were brought to account from March 1867. The course prescribed in the above Memorandum has been duly observed.

25. Process Service Fund.—The sum realized on account of batta for serving processes and fees for distraining and selling property under Act. II. of 1866, were Rupees 1,383-8-1; of this, a sum of Rupees 827-7-10 was paid to the batta peons during the year, and the remainder, viz.,

Rupees 556-0-3, is the unexpended balance remaining on the 31st March 1867. This sum will be disbursed to the batta peons concerned in the current official year. The provisions of the Act in regard to the collection of Revenue by process are strictly enforced.

26. I regret to state that this report, which ought to have been submitted on the 15th April last, has been unavoidably delayed. The cause of this delay is owing to the many inaccuracies and discrepancies found in the accounts of the District Road and Jungle Conservancy Funds received from some of the Tahsildars, and to the non-receipt, until the end of May last, of certain information regarding the previous year's balance which remained in the hands of the Sub-Collector.

Exd. T. Cartledge.

CALICUT, 3rd July 1867.

No. 137.

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

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

1. I have the honour to submit my Report on the administration of the Local Funds in this ditrict, during the official year 1866-67, accompanied by two Statements—one showing the receipts and disbursements, and the other, particulars of expenditure from the District Road Fund.

2. The Local Funds in this district comprise—

1st.—District Road Fund.
2nd.—Public Bungalow Fund.
3rd.—Pound Fund.
4th.—Village Service Fund.

3. The Collections on account of the District Road Fund, during the year, amount to Rupees 99,761-9-9.

DISTRICT ROAD FUND.—The subjoined Statement shows the Collections on account of the several items, as compared with the previous year:—

Items.	Receipts in 1865-66, 11 months. (N.B.—For purposes of Comparison, April 1866 is omitted.)	Receipts in 1866-67, 11 months.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ferry rents	58,952 9 0	59,443 13 3	491 4 3	... ...
Sale of Avenue clippings ...	5,790 15 4	4,327 14 10	... ...	1,463 0 6
10 per cent. on sale of Escheats	24,297 10 3	20,942 11 0	... ...	3,354 15 3
Fee on Ponani Groynes... ...	740 11 8	1,005 13 6	265 1 10	... ...
Sundries	2,184 7 8	625 12 2	... .	1,558 11 6
Total...	91,966 5 11	86,346 0 9	756 6 1	6,376 11 3
Add Road Cess collected during the last 3 months of 1866-67.	... ...	1,131 15 10	... ...	... ...
Difference between credit given to Department Public Works in 1865-66, and their actual expenditure during that year.	... ...	11,011 9 4	... ...	... ...
Old balances with Department Public Works djusted during the year	... ...	1,271 15 10	... ...	... ...
Total ..	... ...	99,761 9 9	... ...	... ...

4. The Demand on account of Ferry Rents for the year was Rupees 62,128 against Rupees 63,076 of the previous year. The decrease of Rupees 948 is owing to the remission of Rupees 950 granted to the renter at Ponani, in accordance with the Board's Proceedings dated 8th August 1866, No. 5,479, and to the inclusion of Rupees 28 in the demand of the year on account of tolls collected at the Pyoli lock, instead of Rupees 26, as in the previous year.

5. The total demand, inclusive of the arrears outstanding at the beginning of the year, viz., Rupees 3,008, was Rupees 65,136, of which Rupees 59,243 were collected, leaving a balance of Rupees 5,893. This amount includes Rupees 640, the balance of rent for Fusly 1275 due from the late renter, of the Ponani Ferry, and Rupees 615, the amount of rent to be remitted to the Kalpatti Ferry renter, in consequence of the erection of a bridge near the ferry. The former amount will be levied from the renter as directed in the Board's Proceedings above quoted, and the latter has to be written off the accounts under the explanation given in my letter of the 23rd April 1866, No. 130. I request sanction to do so. The compensation to be given to the renter, according to the terms of the lease, will be reported upon separately.

6. The variations in the receipts from the sale of Avenue clippings, the 10 per cent. on the net receipts from the sale of Escheats, and the fees on the Ponani Groynes, call for no special remark.

7. The total collections under District Road Fund exceed those of the corresponding period of the previous year by Rupees 7,795, due chiefly to the difference between the credit given to the Public Works Department in 1865-66, and their actual expenditure during that year having been included in the receipts of the year under report.

8. Collections on account of Road Cess were made only during the last three months of the year.

9. The total receipts, inclusive of the balance at the credit of the Fund at the commencement of the year, viz., Rupees 41,280,* were Rupees 1,41,043-2-5, the amount expended Rupees 1,28,791-14-6, and the balance left Rupees 12,251-3-11. In this expenditure has been included the 15 per cent. for supervision by Public Works Department and Petty Establishment. This was calculated on the expenditure shown in the Progress Reports, and may have to be altered in accordance with the annual account current furnished by the Controller of Accounts.

* Inclusive of Rupees 1,716-13-3, unadjusted balance of the previous years.

10. The several items of expenditure are contrasted with those of the previous year in the subjoined Statement:—

	1865-66, 12 months.	1866-67, 11 months.
	RS.	RS.
Roads and Communications	1,01,068	1,08,888
Miscellaneous Public Improvements.	1,551	1,098
Establishment	529	495
Ferry charges	2,730	986
Sundry Items	1,192	1,655
Total...	1,07,070	1,13,122

The bulk of the expenditure was incurred on Roads and Communications. The progress in this respect is the more satisfactory, as though the outlay is on twelve months of 1865-66 as against eleven months of 1866-67, there is an increase in the latter period of Rupees 7,820.

11. The largest expenditure were incurred on the Original works, noted below:—

	Amount expended. RS.
a. This road has made most satisfactory progress. A large bridge has been almost completed, and the whole will be open for carts in a few months. — *a.* Road from Quilandi *viâ* Ulleri to Tamberchery, (District Road List, No. 24).	10,639
b. An important new road throughout a wild country almost entirely occupied by ignorant Mapillas. — *b.* Do. from Wandur *viâ* Pandicad to Angadipuram, (District Road List, No. 41A)	7,809
c. The bridge supplies the place of an old and inferior one carried away last monsoon. — *c.* A bridge on the road from Palghat to Kolungode, (District Road List, No. 56)	7823
d. The bridge has just been opened; it is a very fine work. — *d.* Pulandole truss bridge across the Tuta river	7,062
e. Vide remark in last report, good progress made since, and a few carts are beginning to use portions of the road. — *e.* Road from Tamberchery to Areakode, (District Road List, No. 34)	5,248
f. A most important road, whose opening will restore a formerly important, but latterly almost ruined town. — *f.* Do. from Cherical *viâ* Irikur to Coorg, (District Road List, No. 9)...	4,950
g. Good progress has been made here also. Cart traffic extending. h. This road is very useful, now used freely by carts. i. Good progress will be most useful. j. Progress delayed by want of timber, or the bridge could have been finished. It is well on, and will be opened shortly. — *g.* Road from Manjeri viâ Pandikad to two miles west of Manar (District Road List No. 38.)	4,817
h. Do. from Tirtala viâ Kutnad to Chaughat (District Road List No. 66.)	4,086
i. Do. from Pudiangadi viâ Edakad to Kokallur Amshom (District Road List No. 30.)	3,298
j. Chetta Kadava bridge on District Road No. 32A.	2,668
Bridges on the Road from Manjeri to Nagadipuram (District Road List No. 38.) ...	2,579
Road from Chalipoya viâ Mupynad to the Karkur Ghaut road (District Road List No. 27.)	2,415
Bridges and tunnels on the road from Koteyon viâ Panur to Perinkolem (District Road List No. 18.)	2,147

12. The following are a few of the principal items of expenditure under repairs:—

	RS.
a. This road is now open for carts, and will be of the greatest service. It is being produced northwards. b. This is also a line of great importance. There was an old bridgeless track. The line is opening on a new trace, and is now Imperial. Rupees 2,229 were spent in excess of the District Road allotment in 1866-67, and as the road was declared Imperial in G. O., dated 5th October 1866, No. 3,176, the refund of this sum to District Road Fund will be requested. — *a.* Road from Taliparamba to Beliapatam (District Road List No. 7.)	7,430
b. Do. from Manantodi to Coorg frontier	6,246
Elatur bridge on the coast road from Beliapatam to Beypore (Imperial Road List No. 1.)	4,031
Road from Dharmapatam bridge viâ Anjirakandi to Edayanur on Trunk Road No. 4 (District Road List No. 17.)	3,730
Do. from Palghat viâ. Alatur and Wadakanjeri to Vanienpara (District Road List No. 57.)	3,135

13. All the above expenditures, new and repairs, are on cart traces, the gradients seldom being anywhere above 1 in 18, the culverts of masonry and the bridges masonry, abutments with masonry piers or wooden piles, and timber superstructures.

The progress has been satisfactory, and one can only wish there was more money and more good superintendence to make it more rapid.

The quality of the work is generally excellent, but the quantity might be increased with great advantage.

14. The Budget sanction for the works, for the year under report, amounted to nearly Rupees 1,35,000, and the actual expenditure Rupees 1,08,888. This includes Rupees 2,229 spent on the Coorg road, as above said. About Rupees 28,000 of the sanctioned amount have not been worked out as allotted; but Rupees 3,375 allotted for the works* noted, and Rupees 2,680 from the allotment for miscellaneous petty works, were transferred for the repair of coast road bridges at Edakad, Koduwalli, and Dharmapatam, so a

*Nellialem to Nellikotta, (D. R. List No. 29.) Sultan's Battery via Nellialem, to Nadkani, (D. R. List No. 28.)

sum of Rupees 22,000 only was farther available. Rupees 2,229 was spent on the Coorg road, and the balance was not spent partly, because sanctions were delayed or refused; partly because the Department Public Works were otherwise fully employed; and partly because the year embraced 11 months only.

15. No work of any importance has been undertaken during the year by the Revenue Department, except the construction of six wooden bridges on the road from Manantodi to Panamarom, which have been completed. Work on the District Road No. 27 is carried on under the superintendence of Messrs. Vertue and Minchin, planters in Wynaad.

Good progress has been made, and great advance towards opening to carts a line that will be most useful to South Wynad.

16. Miscellaneous Public Improvements.—Under Miscellaneous Public Improvements, the chief items on which expenditure was incurred are the construction of rafts; planting of avenue trees; and the construction of an Amshom Cutcherry at Madilamada in Palghat taluk. This last has supplied a great want, as the Amshom is unhealthy and infested by hill tribes; and want of proper accommodation there had been much felt. The people contributed funds to the extent of nearly 117 Rupees, the remainder Rupees 250 were paid out of Local Funds—*vide* Board's Proceedings dated 18th October 1866, No. 7,508.

Avenue planting has been well attended to this year, as in the previous one. Some 38,439 trees, as particularized in the subjoined Statement, are returned, as having been planted during the year in the several taluks; but the entries for Calicut are certainly exaggerated. The planting in Ernad under its able Tahsildar, Ramuni Marar, is superior to any other that I have seen. As this most useful work is mainly carried on by the ryots themselves under the Taluk and Amshom servants, a much smaller grant from Local Funds for the purpose than had been made in the previous year, was found sufficient.

Taluks.	Cocoanut.	Mangoes.	Jack.	Other kinds.	Total.
Cherrakal	77	3,915	1,001	149	5,142
Koteyom	...	128	566	...	694
Kurumbernad	...	93	3,813	...	3,906
Calicut...	112	6,016	4,344	1,578	12,050
Ernad....	...	...	4,512	..	4,512
Ponani...	...	299	26	825	1,150
Walluwanad	...	1,070	4,785	...	5,855
Palghat...	...	1,074	280	...	1,354
Wynad	...	704	2,322	750	3,776
Total...	189	13,299	21,649	3,302	38,439

17. The establishment under the Collector consists of only one Clerk on Rupees 45 per mensem.

18. Under ferry charges, the main items were the purchase of three boats required for the Kaniengode ferry in Kurumbernad taluk, and the pay of watchman entertained at the Pyoli Lock; of boatmen temporarily engaged at some of the Wynaad ferries not rented; and of those kept at the Kudakadava bridge which broke down in 1865. The moiety of the Mahe ferry rent was transferred from this head to the following one.

19. The sundry items comprise half the Mahe ferry rent; the annual rent and repair of Pudiangadi Jail, where convicts are kept for the repair of the roads in the neighbourhood; the rent of soldiers, play ground at Calicut; and a few minor items.

20. Jungle Conservancy Fund.—As stated in my last Report, there is no Jungle Conservancy Fund in this district, the proceeds of avenue trees being carried to District Road Fund.

21. Village Service Fund.—The receipts under Village Service Fund, to which 10 per cent. of the Land Revenue Collections of the District is contributed, amount to Rupees 56,325-3-3, and no expenditure, save Rupees 86 being personal allowances to the Adigharies of the Amshoms noted, has been incurred during the year. It has been proposed to meet the cost of the Amshom Establishment of the whole district from these annual collections, and the interest on the accumulated assets of former years collected from the same source, and hitherto carried to Imperial Revenue. The proposition the Board are aware is before Government, and it is only to be regretted that its settlement has been delayed so long.

Nemeni Madilamada.

22. Public Bungalow Fund.—The receipts of the Bungalow Fund, inclusive of Rupees 1,029, the grant-in-aid by Government, amounted to Rupees 3,327-1-4, and are due to fees from the travellers. This amount added to the balance which outstood at the beginning of the year, gave Rupees 3,688-7-5, from which deducting the expenditure incurred on account of establishment and contingencies, the balance to be carried forward for next year was Rupees 1,393-0-2.

Of the twenty-three second class Bungalows in the district at which establishments are maintained, the one at Peria Ghaut collapsed. It will be re-constructed shortly from the funds allotted by the Board in their Proceedings, dated 29th April 1867, No. 2,619.

The annual report upon the actual condition of the Travellers' Bungalows will be submitted shortly.

23. Pound Fund.—Of Rupees 2,148-9-1 that remained at the credit of the fund at the close of last year, 2,000 Rupees were recommended by me in my last report to be transferred to the District Road Fund. As no sanction has been received to that effect, the entire balance was brought forward in the accounts of the year. This together with the receipts during the year from fines levied, &c., aggregated to Rupees 4,627-7-1, out of which deducting the expenditure on account of Pound Establishment and repair of Pounds, there remained, at the close of the year, Rupees 3,234-6-6, I beg that sanction may be accorded for transferring to District Road Fund Rupees 3,000 out of it.

This report was not submitted on the 15th May last, owing to Progress Reports from the Range Officers not having been then received, and my own absence on leave from the district.

Exd. F. R. Bantleman.

CAMP KODIKANELL, 6th July 1867.

No. 168.

From the Honourable D. ARBUTHNOTT,
Collector of MADURA,

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

1. I have the honour to submit my report on the administration of this district Local Funds during the Official year 1866-67, together with the usual Statements noted in the margin, showing the receipts and disbursements of the several Funds composing the Local Fund.

Nos. 1 to 6.

2. The receipts on account of the District Road Fund in the year under report amounted to Rupees 41,131, being a decrease of Rupees 2,313 below the receipts of last year.

3. This decrease is mainly owing to the cause stated in paragraph 29 of my Revenue Administration Report, viz., the diminution in traffic through the Andipatti Pass occasioned by the deficient harvest in the Cumbum vally in consequence of the adverse nature of the season this year, and to the falling off in the collection of the Fish rent generally payable on the wet lands in this district caused by the failure of the crops from drought.

4. This decrease also in part arises from the receipts being credited only in eleven months in this year, instead of twelve as in the last, in consequence of the recent change of the Official year.

5. The annexed Memorandum shows the receipts of the several items under the District Road Fund, compared with those of the last Official year :—

Items.	Amount of receipts for 1865-66.	Amount of receipts for 1866-67.	Increase.	Decrease.
Ferry rents and tolls...	6,590 15 1	3,775 10 2	... ...	2,815 4 11
Cess from ryots as per Circular, dated 5th September 1864 ...	25 11 9	1,115 3 10	1,089 8 1	... ...
Cart tax	... ...	... ...	... ...	... ...
Avenue Clippings	3,677 0 0	3,975 6 1	298 6 1	... ...
Grass rent	91 0 0	65 0 0	... ...	26 0 0
Rent of reeds	36 0 0	82 0 0	46 0 0	... ...
Surplus collections of Pound Fund	11,000 0 0	12,000 0 0	1,000 0 0	... ...
Interest from Pagoda Fund, invested in Government Loans...	... ...	... ...	... ...	... ...
Fish rent	17,191 6 8	14,227 15 9	... ...	2,963 6 11
Collections in bandy pettahs ...	1,619 0 9	1,127 4 4	... ...	491 12 5
Fees on measures lent to the merchants	36 0 0	179 12 3	143 12 3	... ...

Items.	Amount of receipts for 1865-66.	Amount of receipts for 1866-67.	Increase.	Decrease.
Subscription for clearing Niliyur channel and diverting water into the same	....	400 6 4	400 6 4	... ...
Sale proceeds of a building at Tirupulani	....	125 1 0	125 1 0	... ...
Subscription for Varaganady bridge	525 0 0	305 0 0	... ...	220 0 0
Amount transferred from Endowment Fund for repairing Cullar Mudam	54 0 0	70 0 0	16 0 0	... .
For repairing Vadagharei Town	....	88 0 0	88 0 0	... ...
Do. of Tengharei	....	110 9 8	110 9 8	... ...
Stoppage of the pay of mile-men, &c.	....	30 9 5	30 9 5	... ...
Refund of the advance made for digging a well...	....	20 0 0	20 0 0	... ...
Amount reimbursed to this Fund from Jungle Conservancy, being the charges appertaining to the latter, and by mistake debited to the former	1,602 0 0	1,237 15 1	... ...	364 0 11
Amount recovered from the Imperial Fund, of the reward for killing a tiger, debited by mistake to this Fund	....	10 0 0	10 0 0	... ...
Recoveries from advances for Maramut works...	....	30 10 2	30 10 2	... ...
Refund by Department of Public Works, under the order of the Accountant General...	....	2,056 7 10	2,056 7 10	... ...
Amount recovered from the Imperial Fund of the stamping fee balance on the 1st May 1865, erroneously debited to this Fund and credited to Ayen ...	....	97 11 3	97 11 3	... ...
	42,448 2 3	41,130 11 2	5,563 2 1	6,880 9 2
Total items not occurring in the year 1866-67...	996 2 5	....	... ...	... ...
	43,444 4 8	... .	... ...	... ...

6. The total actual expenditure under the head District Road Fund amounts to Rs. 64,157, as shown in the Statement No. 1, which is more than double the amount expended last year.

7. Out of the said amount of Rupees 64,157, a sum of Rupees 12,312 was spent on account of Tolls, Road Establishment, Refunds, and Miscellaneous charges.

8 The remainder, Rupees 51,846, was laid out on account of original works and repairs to public roads, as well as on public improvements, as particularized in Statement No. 2.

9. It is to be observed that the expenditure on the above works this year exceeded the outlay in the last by Rupees 31,519.

10. Several new works and repairs to many existing ones were undertaken this year, and a large amount was expended on those works that were taken up in the preceding year.

11. These works I was particularly gratified to see afforded employment to the poorer classes of people, and thus relieved them to some extent from the distress they were suffering from a succession of bad years.

12. The Officers of the Department Public Works laid out a sum of Rupees 2,000 on the construction of the bridge across Munjalur river, and Rupees 1,858 for building the bridge over the Venkatadri Cotta river, and also spent Rupees 491 for blasting rock on the road to Kodikanal. These works are going on rapidly.

13. To make a first class road from Pallaputti to Periakolum, an estimate was framed for Rupees 52,240, which was sanctioned by Government on the 12th October 1865, and the work was commenced on 30th idem, and a sum of Rupees 21,410 has been expended up to the end of this Official year by the Revenue Department Officers.

14. The whole of the masonry work on the road has been nearly completed, and the earthwork is under rapid progress.

15. The earthwork would have, ere this, been further advanced, had not the long prevailing drought this year made the earth too hard to admit of digging, and thus seriously retarded the progress of the work.

16. The road next to be noticed is No. 20 from Oosilamputti to Andiputti. For making it also a first class road, an estimate for Rupees 22,700 was sanctioned by Government on the 20th September 1865, and Rupees 16,121 have been expended by the Deputy Tahsildar at Oosilamputti up to the end of the Official year under report. The whole of the masonry and earthwork is nearly finished, and the road is now being gravelled.

17. A sum of Rupees 9,395 has been expended for repairing the roads No. 3, between Nuttum and Chatrapatti, and No. 22 from Melur to Tiruppuvanam, and the road between Buttalagunta and Dindigul.

18. Rupees 1,876 were spent in gravelling and repairing the streets and roads about the Town of Madura, and Rupees 470 about the streets of Dindigul, before these Towns came under the Municipal Act.

19. The Streets of Pulny also were repaired at a cost of Rupees 301.

20. Jungle Conservancy Fund.—The total receipts on account of the Jungle Conservancy Fund in the year under notice amounted to Rupees 5,078, falling short of those of the past year by Rupees 4,951.

21. I cannot satisfactorily account for this great decrease, but have reason to believe that it is attributable in some degree to the less amount of trade in fuel and firewood during this year, as the scarcity of provisions and want of water in several places prevented many people from carrying on the trade to the usual extent.

22. The total income of this Fund, Rupees 5,078, being added to the balance on hand at the beginning of this official year, amounted to Rupees 12,872. The expenditure amounted to Rupees 12,812, leaving a balance of but Rupees 60.

23. About two-thirds of this expenditure was the outlay for planting avenue trees anew on the roads from Madura to Andiputti, from Melur to Tiruppuvanam, and from Dindigul to Pallaputti.

24. After what I have stated above of the season, I think that it is needless for me to observe that the planting operations were seriously affected this year, owing to the want of rain.

25. 16,916 Avenue trees were, however, planted, consisting of various kinds, such as Pungai, Vagai, Cocoanut, Palmyra, &c.

26. The number of avenue trees thus planted in this year being added to the number planted up to last year amount to 41,510 trees. Almost all of them are doing well.

27. 1,169 Cocoanut and other trees have been planted in the Travellers' bungalow compounds up to the end of this Official year.

Up to last year	... ...	94,500
In this year ...	... ...	20,800
		1,15,300

28. Palmyra seeds have been planted, as shown in the margin, along the different public roads, and on the bank of the river Vygay, and in the compounds of the Travellers' bungalows.

Up to last year	...	...	48,470
In this year	...	...	11,300
			59,770

29. The number of seeds distributed to the private individuals undertaking to plant them, is 59,770.

30. I beg to enclose a Statement in the form received with the Board's Official Memorandum, dated the 6th September last, showing the formation of topes and planting of trees.

31. The only place which was considered by Mr. Levinge to be eligible for the formation of a tope is at Casambatti, in the Melur taluk, where he planted the seeds of Palmyra and other useful trees, but the result has not been satisfactory, owing to the total failure of the monsoon in that part of the district.

32. Pound Fund.—The collections on account of the Pound Fund amounted to Rupees 12,151, or Rupees 2,129 below the collections of last year.

33. The generally indifferent state of cultivation throughout the district this year accounts for this decrease, as cattle are, as a rule, impounded in this district for damaging crops.

34. The slight increase in charges from this Fund during this year, compared with those in the last, calls for no special notice.

35. Bungalow Fund.—The receipts on account of the Bungalow Fund exhibit a slight decrease of Rupees 149 below those of the preceding year, which requires no remark.

36. As desired in the Board's Miscellaneous Circular, under date the 20th July 1865, No. 4,198, I beg to forward herewith a Statement showing the condition of the Bungalows, &c.

37. Endowment Fund.—The receipts on account of the Endowments amounted to Rupees 12,063, falling short of those of the previous year by Rupees 15,740. This decrease is partly nominal, as it mainly arose from the balance on hand at the beginning of the last Official year being included in the "receipts" in that year, as the Fund was then newly brought to the Local Fund account, while it is not the case in this year. The decrease is also attributable to the deficient outturn of harvest in the villages belonging to the Chuttrum at Narikudy under the management of Government.

38. There is an increase of Rupees 12,345 in the charges From this Fund over those in the last year, which is principally owing to the building of the Chuttrum at Narikudy under the sanction of the Board dated the 1st August 1866, No. 5,723, and to the repairs of the water sources in the villages belonging to the said Chuttrum.

39. As called for in the Board's Circular referred to above, I beg to enclose a Statement showing the condition of the Chuttrums, &c.

40. Process Service Fund and Village Service Fund.—These items call for no special remark.

Exd. T. Cartledge.

Coimbatore, 30th July 1867.

No. 182.

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

To J. R. COCKERELL, Esq.,
Acting Secretary to the Board of Revenue.

1. I have the honour to submit my report on the operations of Local Funds in this district, for the Official year 1866-67, together with the prescribed Returns. The transactions of the several Funds are noticed below in the order in which they are exhibited in Statement No. 1.

2. I. District Road Fund.—The opening balance under this head was Rupees 10,166-6-3. Receipts during the year, inclusive of the amount retransferred to the credit of this Fund from the sum transferred in the previous year to the credit of the Public Works Department, amounted to Rupees 55,341-3-5, making in all Rupees 65,507-9-8 available for expenditure. Of this sum, Rupees 27,490-12-8 were actually debited in my accounts, leaving a balance of Rupees 38,016-13-0 at the end of the year. The following Abstract shows the particulars of receipts as compared with those of the preceding year:—

Items.	1865-66.	1866-67.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ferry Rents and Tolls ...	4,555 2 0	4,217 2 0	... ...	338 0 0
2. Toll on roads	22,020 10 6	19,154 5 10	... ...	2,866 4 8
3. Road Fund	6,320 3 8	11,824 4 2	5,504 0 6	... ...
4. Avenue clippings	304 13 5	865 8 1	560 10 8	... ...
5. Surplus collection of Pound Funds	4,000 0 0	4,000 0 0	... ...	... ...
6. Sale of materials, &c., already charged in the accounts...	6 12 10 22 12 7	... ...	... ...	6 12 10
7. Grass rent...		75 3 3	52 6 8	... ...
8. Sale and rent of Durbah grass	8 8 0 939 0 11	121 15 4 721 13 1	113 7 4	... ... 217 3 10
9. Fish rent...	267 12 0	384 0 0	116 4 0	... ...
10. Sale of manure...	54 10 6	5,156 15 4	5,102 4 10	... ...
11. Other items				
12. Amount retransferred to the credit of the District Road Fund, from the amount transferred to the Public Works Department	... ...	8,820 0 4	8,820 0 4	... ...
	38,500 6 5	55,341 3 5	20,269 2 4	3,428 5 4
Deduct Decrease...	... ...	... ...	3,428 5 4	... ...
Net Increase...	... ...	... ...	16,840 13 0	... ...

3. It will be seen that there is a net increase of Rupees 16,840-13-0 produced by a gross increase of Rupees 20,269-2-4, and a gross decrease of Rupees 3,428-5-4. The decrease in items Nos. 1, 2, and 9 is due to the fact that the receipts for the year under review embrace the transactions of 11 months instead of 12 as in the preceding year, owing to the change of the Official year under orders of Government. The increase of Rupees 5,504-0-6 in item No. 3 is in consequence of the introduction from the 1st January 1867 of the Road Cess Act (Act III. of 1866,) under the orders of Government, dated 13th December 1866, No. 3,358, with reference to which all ryots and landholders are liable to pay a cess of 6 pies in the rupee on the assessment payable to Government on their lands. In 1865-66, Road Cess was collected only on old well lands, the assessment on which was reduced to the first class punjah of the village, but it has now become general throughout the district by the introduction of the Act above quoted. The collections of the year under report would have been greater, had the Jummahbundy of all the taluks been completed before the end of March; but as this was not the case, the collections fall within the subsequent period. The increase of Rupees 560-10-8 in Item No. 4, arises from a larger quantity of avenue clippings from old and decayed trees having been sold during the year. Items Nos. 6, 7, and 10 require no explanation. The sum of Rupees 121-15-4 in item No. 8 is the proceeds of Durbah grass carried to the head of District Road Fund before the receipt of the Board's Circular of 8th August 1866, No. 81, directing that such receipts be credited to a new head "Nanul grass."

Under the head "Other items," there is a large increase of Rupees 5,102-4-10, which is owing to the fee collected in the markets at Ootacamund and Coonoor having been transferred to the head "District Road Fund," under the orders of the Board of Revenue, dated 7th August 1866, No. 5,452. These collections were appropriated for the repair and construction of market sheds, and the surplus balance will be transferred to the Municipal Commission of Ootacamund, as ordered in the Board's Proceedings of the 20th June 1867, No. 3,820. In regard to the last item, I beg to state that under the orders of the Accountant General, a sum of Rupees 32,500 was transferred in my accounts in 1865-66 to the Public Works Department, on account of works to be executed by it in that year; but the actual expenditure by that Department, inclusive of per-centage charge on account of supervision and petty establishment, amounted to only Rupees 23,832-5-5 as per intimation received from the Accountant General in December 1866. The unexpended portion, or Rupees 8,667-10-7, as well as the cash balance* remaining in the hands of the executive Officers on the 30th April 1865, amounting in all to Rupees 8,820-0-4, was re-credited to the District Road Fund, under the orders of the above functionary. Having thus explained the fluctuations observable under the several items composing the receipts under "District Road Fund," I beg to state that the order of Government, declaring the provisions of the Madras District Road Cess Act No. III. of 1866, applicable to the district of Coimbatore from the 1st January 1867, was duly promulgated, and the necessary instructions issued for the guidance of Divisional Officers and Tahsildars. The Cess was accordingly imposed during the Jummahbundy of the Fusly year 1276. The total demand up to June 1867 amounted to Rupees 71,678-10-2, of which Rupees 51,144-11-11 were collected within the Fusly year, leaving a balance of Rupees 20,533-14-3 in the beginning of this month, and this sum is in course of realization.

*Rupees 152-5-9.

4. The particulars of expenditure from District Road Fund are exhibited in the annexed Memorandum in comparison with the previous year:—

	1865-66.			1866-67.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Charges of collection of toll on roads, inclusive of repairs of toll-houses, &c.	5,585	11	9	4,616	15	11	...	...	...	968	11	10
2. Do. of toll in the markets at Ootacamund and Coonoor	...	...	...	142	8	0	142	8	0	...	...	...
3. Repair of Bungalows and removing Prickly-pear	50	0	0	471	12	0	421	12	0	...	...	...
4. Repairing road	...	...	...	2	0	0	2	0	0	...	...	...
5. Compensation for land taken up for a Chuttrum and Bandypettah at Pothanoor	...	...	...	1,376	7	4	1,376	7	4	...	...	...
6. Repairing Chuttrum and Wells...	...	...	...	99	11	0	99	11	0	...	...	...
Total by the Revenue Department.	5,635	11	9	6,709	6	3	2,042	6	4	968	11	10
7. Amount transferred to the credit of the Public Works Department, for works performed by that Department...	*32,500	0	0	20,781	6	5	...	...	...	11,718	9	7
Construction of roads. 3,455 0 0												
Repairs of roads ... 17,330 4 9												
Cost of petty Establishment... ... ... 1,851 0 0												
Repairs of Chuttrum.. 728 0 8												
10 per cent. for Public Works supervision... 1,800 0 0												
Unexpended portion.. 7,335 10 7												
*32,500 0 0												
Grand total	38,135	11	9	27,490	12	8	2,042	6	4	12,687	5	5

5. The decrease in item No. 1 is due to the abolition of the Toll Establishment over the Cauvery bridge at Bhowany, and Bhowany bridge at Suttimungalum from the 1st January 1867, the tolls having been sold for Rupees 1,400 and 1,900 respectively, and to the payment of salary of the Toll establishment at the other stations for 11 months instead of for 12 as in the previous year. The sum of Rupees 142-8-0 in item No. 2, is the pay of the servants employed for the collection of Toll at the Coonoor and Ootacamund Markets. In regard to item No. 3, it is to be remarked that the sum of Rupees 471-12-0 shown opposite to it, was spent in removing Prickly-pear bushes in certain localities. The sum of Rupees 2 in item No. 4 was spent in mending the approach to the Travellers Bungalow at Gudaloor from the high road leading from Coimbatore to the Hills. The compensation paid for the land taken up for a Chuttrum and Bandypettah at Pothanoor under the sanction of Government, dated 25th April 1866, No. 979, forms No. 5. Certain Choultries and public wells were repaired at a small cost of Rupees 99-11-0, and this constitutes item No. 6, resulting in a total expenditure of Rupees 6,709-6-3 by the Revenue Department.

6. The sum of Rupees 20,781-6-5 shown under item No. 7, includes the aggregate expenditure incurred by the Public Works Department up to November 1866 only. The Board are aware that under the present rules of the Accountant General, no adjustment can be made in the Collector's accounts on account of expenditure incurred by the Public Works Department on Local Fund Works except on the receipt of a monthly Memorandum from the Accountant General. As the Memorandum received from that functionary up to the end of March 1867 referred only to the expenditure incurred up to November 1866, I applied to him in due time for the necessary information regarding the transactions of the subsequent months, in view to the same being included in the accounts for March 1867; but in his reply of the 4th April he wrote as follows:—

"The expenditure incurred in any one month by the Public Works Department, cannot be "reported to Collectors until two or three months after the expiration of that month, as the "Controller of Public Works Accounts has to finish his accounts for that month before he sends his "Statement of Local Fund to this Department, and as he is required to receive the accounts of "all the Range Officers and audit them before he embodies them into his accounts." Under these circumstances, the full amount spent by the Public Works Department could not be brought to account in the same year. It is, however, to be observed that the actual expenditure incurred by that Department in 1866-67, on Local Fund works from District Road Fund, amounts to Rupees 42,717-11-5, as will be seen from Statement No. 2, which has been prepared from accounts received from the Superintending Engineer's Office; but the amount actually adjusted in my accounts under the orders of the Accountant General, is only Rupees 20,781-6-5, as already stated. In consequence of this partial adjustment, no charge could be made in my accounts on account of supervision by the Public Works Department, until after the receipt of intimation from the Accountant General, and I propose to address the Board separately on the subject, with reference to paragraph 2 of their Proceedings of the 4th instant, No. 4,170.

7. II. Jungle Conservancy Fund.—The collections under this head, inclusive of the sum (Rupees 48-15-7) re-credited to this Fund under the orders of the Accountant General, from the Rupees 1,000 transferred to the credit of the Public Works Department in 1865-66, amounted to Rupees 1,228-1-1, which by the previous year's balance of Rupees 3,453-1-2, was raised to Rupees 4,681-2-3. Of this sum, Rupees 721-3-11 were spent, leaving a balance of Rupees 3,959-14-4 at the end of the year. The particulars of expenditure are given below:—

	RS.	A.	P.
Commission to Village Officers on the amount of seigniorage collected by them ...	29	15	8
Pay of Establishment employed for watering Government Topes	198	11	3
Repairing and sinking wells	243	4	0
Seigniorage refunded	11	12	0
Amount re-transferred to the Forest Department, as per Order of the Board of Revenue, dated 3rd August 1866, No. 5,324	237	9	0
	721	3	11

It is true that the outlay on planting operations was disproportionate to the available funds, but in consequence of the distress caused by the unusual drought during a considerable portion of the year, the attention of most of the Revenue Officers in the district was so much engaged in relief

operations in addition to their own ordinary duties, that there was scarcely time to look after the planting of detached topes. The subject is now, however, engaging my attention, and I hope that the current year's report will show more satisfactory results. It appears from the accounts of the Public Works Department that a sum of Rupees 33-8-0 was spent by it under the head "Jungle Conservancy Fund," but it has not been adjusted in my accounts, as the usual intimation has not been received from the Accountant General.

8. III. POUND FUND.—The balance at the beginning of the year was Rupees 11,137-6-2. Receipts during the year amounted to Rupees 7,806-15-10, making in all Rupees 18,944-6-0. The expenditure therefrom was Rupees 5,482-11-5, as detailed below:—

	RS.	A.	P.
Pay of Pound-keepers	907	13	1
Construction of six Pounds	273	6	0
Repair of do.	165	7	0
Value of Woollen cloth supplied to the Pound-keepers on the Neilgherry Hills	42	5	4
Construction of a Bandypettah	33	0	0
Repair of Bandypettahs	60	12	0
	1,482	11	5
Amount transferred to the District Road Fund	4,000	0	0
	5,482	11	5

This sum being deducted, the closing balance amounts to Rupees 13,461-10-7, of which Rupees 6,000 will be transferred to the credit of the District Road Fund in the accounts for the current month as provided in the Budget for 1867-68. There will still be a balance of Rupees 7,461-10-7, which together with the expected receipts during the current year, will be more than sufficient to meet the wants of the district in regard to Pounds; arrangements will be made for the construction of Pounds wherever they are much needed.

	RS.	A.	P.
Government grant... ...	1,357	0	0
Fees paid by travellers...	306	10	0
Rent of certain bungalows.	755	0	0
Sale of old furniture ...	1	7	6
Savings and Refunds ...	2	15	3
	2,423	0	9

9. IV PUBLIC BUNGALOW FUND.—The receipts during the year amounted to Rupees 2,423-0-9 as shown in the margin; adding thereto the cash balance at the beginning of the year, viz., Rupees 3,838-5-7, the available funds came to Rupees 6,261-6-4; of this sum, Rupees 1,615-15-5 were spent—*vide* particulars given below:-

	RS.	A.	P.	RS.	A.	P.
Pay of establishment—						
Pensioned Sepoys and Peons	542	2	1			
Sweepers	422	10	4			
Maty...	14	2	1			
				978	14	6
Purchase of furniture for the Pothanoor bungalow—						
As per sanction of the Board of Revenue, dated 11th February 1867, No. 827	185	8	0			
As per do. of do. dated 27th February 1867, No. 1,214	12	1	3			
As per do. of do. dated 19th September 1866, No. 6,697	41	3	0			
As per do. of do. dated 14th March 1867, No. 1,576	22	8	0			
	261	4	3			
Value of furniture purchased for the Caroor bungalow	2	8	0			
Value of furniture supplied by the Board as per Memorandum, dated 27th June 1866, No. 623...	178	6	0			
				442	2	3
Repair of furniture in different bungalows				25	10	6
Sundry repairs to the bungalow at Pykarra				10	4	0
Repair of pandals of the bungalows at Kongayem and Vellacovil, as per sanction of the Board of Revenue, dated 17th December 1866, No. 8,929				52	0	0
Hire of conveyance of bungalow furniture				31	14	10
Value of woollen cloth supplied to the servants employed in the Bungalows on the Neilgherries, as per sanction of the Board of Revenue, dated 9th August 1866, No. 5,509				60	0	0
Value of Lamp oil supplied for light in the bungalows				15	1	4
				1,615	15	5

Deducting these charges from the available funds, the balance at the close of the year amounts to Rupees 4,645-6-11. Of this sum, Rupees 250 have been transferred to Malabar, as directed in the Board's Proceedings of the 29th April 1867, No. 2,619, and a further sum of Rupees 1,400 will be transferred to the above district as directed in the orders noted in the margin. Many of the bungalows in this district are much in need of repair as reported in my letter of the 19th June 1867, No. 143, and for some of them estimates have already been forwarded to the Board with my communication of the same date, No. 144. I fear the available funds are insufficient to meet the requirements, but I will address the Board when estimates are received, in view to their providing funds as promised in their Proceedings of the 15th instant, No. 4,431.

Dated 22nd May 1867, No. 3,164.
" 15th July " " 4,431.

10. A report on the condition of the travellers' bungalows prepared in the form prescribed in the Board's Circular of the 20th July 1865, No. 4,198, is herewith submitted. In the beginning of the year there were 19 bungalows, of which the one at Coonoor has since been converted into Public Offices under the Order of Government, dated 28th January 1867, No. 256. That at Sispara was destroyed by an accidental fire as reported in my letter of the 18th March 1867, No. 72. To the remaining 17 bungalows, the new one at Pothanoor was added, making in all 18. Of these, the one at Metapolliam is rented by Mr. E. Smith as an hotel, and those at Pykara and Neddivuttum, by a native named Emanual, rent at the rates noted in the margin. The Coimbatore Bungalow is at present rented to Mr. Hewetson, the Deputy Collector, for 30 rupees per mensem. In the Board's Proceedings of the 21st June 1867, No. 3,839, the proposal made in my letter of the 23rd May 1867, No. 123, for making over the bungalow at Kongiam to the Sub-Collector, at a monthly rent of 30 rupees, was sanctioned, but Mr. McQuhae soon after left the district for Trichinopoly, and the proposed arrangement could not be carried out. The Acting Sub-Collector Mr. Crole will probably occupy the building on the above terms. The bungalow at Pothanoor is now well furnished, and the necessary establishment is kept up in it. A Butler named Wodyar is in charge, and supplies travellers with food for which he charges. He seems to give satisfaction to travellers.

	RS.
Metapolliam	20
Neddivuttum	20
Pykara	10

11. V. ENDOWMENT FUND.—The balance at the commencement of the year was ... ...

	RS.	A.	P.	RS.	A.	P.
				2,165	9	3
Add receipts during the year:—						
Government grant for Chuttrum....	5,686	0	0			
Savings and Refunds	12	15	6			
Revenue derived from Topes attached to Chuttrums	42	8	0			
Sale of dilapidated Choultries	284	15	0			
	6,026	6	6			
Revenue derived from Inam lands allotted for the Lungarkhana at Coimbatore	980	13	1			
	8	12	5			
Sale of Bran in the Lungerkhana...				7,016	0	0
Total				9,181	9	3
Deduct charges...				6,441	10	11
Balance at the close of the year...				2,739	14	4

Of the above expenditure, Rupees 5,048-9-4 consists of the pay of the establishment employed in Chuttrums including Saderward, and Rupees 1,393-1-7 comprise the feeding charges of Paupers in the Lungerkhana at Coimbatore, as well as pay of establishment and Saderward of that institution. The number of Chuttrums in this district, for the maintenance of which there is an annual allowance from Government of Rupees 5,686, is 61. Of these, the "Chuttrum" at Kaity fellinto decay some years ago, and that at Oonjalur became so dilapidated that it was pulled down last year. The pay of the servants belonging to these two Chuttrums, amounting to Rupees 2 and 7, respectively, per month, is a saving. The particulars of charges on account of the Chuttrums are as follow:—

Pay of Servants for 11 months.

	Rs.	A.	P.
59 Pundarams and Peons...	2,618	9	10
56 Sweepers...	1,518	15	6
Saderward for Lamp oil for 11 months...	911	0	0
Total...	5,048	9	4

In none of these Chuttrums are any charges incurred for feeding the poor.

12. A Statement showing the operations of the Lungerkhana is forwarded herewith. The number of persons fed during the year was 8,317, the daily average being 23 persons. The cost of food amounted to Rupees 1,125-2-11, that of the establishment including Saderward to Rupees 203-15-5, and contingencies to Rupees 63-15-3, making in all Rupees 1,393-1-7, which gives an average of Rupee 0-2-8 per head, or 7 pies more than the average of the preceding year, owing to the very high prices of grain in the year under report. The total expenditure for the year was in excess of the sanctioned standard by Rupees 199-3-2. It was also in advance of charges of the previous year by Rupees 462-10-9. These results are due to the distress caused by the unusual drought which prevailed during a considerable portion of the year, and to the consequent increase in the number of persons to whom it was necessary to afford relief.

13. The financial transactions of the Lungerkhana Fund are given below:—

	Rs.	A.	A.
Balance at the beginning of the year included in the balance of Endowment Fund of Rupees 2,165-9-3...	1,737	1	10
Add receipts during the year...	989	9	6
Total...	2,726	11	4
Deduct charges	1,393	1	7
Balance included in the sum of Rupees 2,739-14-4 under the head Endowment Fund	1,333	9	9

14. VI. Process Service Fund.—In accordance with the views contained in paragraph 101 of the Board's Proceedings of the 15th January 1867, No. 274, this Fund is included in the accounts now submitted. The collections during the year were Rupees 2,030-13-11; adding thereto the balance of cash at the commencement of the year, viz., Rupees 208-10-1, the available Fund amounted to Rupees 2,239-8-0, of which Rupees 1,595-1-4 were disbursed, being batta due to the parties who served processes for the recovery of arrears of revenue under the provisions of Act II of 1864, leaving a balance of Rupees 644-6-8 on the 31st March 1866; a great portion of this balance was recovered at the end of the official year, and has since been paid to the process servers.

15. VII. Irrigation Cess Fund.—The scheme for the levy of Irrigation Fee Cess submitted in my letters of the 25th February 1864, 27th May 1865, No. 92, and 16th November 1865, No. 243, was sanctioned in the orders noted in the margin, and it was brought into operation in Fusly 1275 in the taluks named below:—

Government Proceedings, 16th November 1865, No. 2,810.
Board's Proceedings, 7th December 1865, No. 7,809.

Principal Division.....
- Perindoray.
- Sattimungalum.
- Coimbatore.
- Pollachee.
- Pulladum.

Sub-Collector's Division ...
- Caroor.
- Dharapooram.
- Oodoomalapettah.

The collections made in the first five taluks were brought to the head "Irrigation Cess Fund" under Local Funds from 1st May 1866, in accordance with the instructions contained in paragraph 10 of the Board's Proceedings, of the 16th October 1865, No. 6,560. The following Memorandum shows the receipts and charges during the year:—

Taluks.	Cash balance at the beginning of the year.	Receipts. On account of arrears up to Fusly 1274.	Receipts. For Fusly 1275, and part of Fusly 1276.	Receipts. Total.	Total, including balance.	Deduct charges.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore.....	... ...	... ...	181 7 0	181 7 0	181 7 0	103 15 2	77 7 10
Perindoray	5,746 7 8	1,208 9 8	3,100 3 10	4,308 13 6	10,055 5 2	2,013 0 0	8,042 5 2
Sattimungalum	... ...	... ...	3,490 3 4	3,490 3 4	3,490 3 4	2,854 12 2	635 7 2
Pollachee	... ...	... ...	682 9 4	682 9 4	682 9 4	146 13 6	535 11 10
Pulladum	... ...	... ...	27 10 4	27 10 4	27 10 4	24 10 4	3 0 0
Total...	5,746 7 8	1,208 9 8	7,482 1 10	8,690 11 6	14,437 3 2	5,143 3 2	9,294 0 0

The opening cash balance of Rupees 5,746-7-0 shown in the above Memorandum, is the unexpended portion of the collections made on the irrigated lands under the Calingaroyen channel, in the Perindoray taluk, under the old system, and which was kept separate in the Taluk Treasury. It was brought to account under the head of Local Funds in May 1866. The charges of Rupees 5,143-3-2 consist of the pay of the Neergunty establishment. A portion of the amount due to these servants was not paid within the official year, and consequently the expenditure is less than the amount of collections.

16. The arrangements connected with the introduction of the Fee system into the three taluks of the Sub-division, were left to the Sub-Collector, Mr. McQuhae, and he was duly furnished with all the Orders of the Board and Government bearing on the subject. It does not appear that the instructions of the Board contained in paragraph 10 of their Proceedings of the 16th October 1865, No. 6,560, in regard to crediting the collections of the Fee Cess to "Irrigation Cess Fund" under Local Funds, were attended to by him. The Serishtadar of the Sub-Collector's Office explains that Mr. McQuhae issued orders to the Tahsildars of his division to keep the Cess collections as a separate Fund without bringing them to the general cash accounts, and to spend them on their own responsibility according to the exigencies of the Irrigation works, furnishing monthly accounts of receipts and disbursements to his Office. The reason now assigned by the Serishtadar for this mode of procedure, is that Mr. McQuhae was under the impression that by crediting the Cess Fund to Local Funds in the General Cash Accounts, the progress of Maramut works to be executed from that Fund would be greatly impeded, as it would entail frequent references from the Tahsildars to the Collectors' and Treasury Deputy Collectors' Offices for orders for payment. This fact was not brought to my notice in due time as it ought to have been. I have now issued orders to the effect that the balance of cash remaining with the Tahsildars should at once be credited to Local Funds, and that the future collections should also go to the same head in the General Cash Accounts. I have also called for Statements of the transactions of the Irrigation Cess Fund in the Sub-division taluks during the past official year, and will submit a separate report on them shortly.

Exd. T. Cartledge.

R No. 1189/68

14-9-74

Encl in the Proceedings of the Board of Revenue to the Govt to Govt Lr dated 3 April 1868 No 2457.

Rev. Pros. 20th June 1868 Ln Dept
L 502

Rpts Local funds for 1866-67.

Revenue Department.

No 1745

Proceedings of the Madras Government.

Under date the 20 ~~May~~ June 1868.

Read the following

Pro: of the Board of Revenue

Submitting to Govern-ment report on operations of Local Funds for 1866/67.

(Rec'd enter 3d Apl 1868 No 2457.)

In these Proceedings the Board of Revenue report on the operations of the several "Local Funds" of the Presidency in the year 1866/67.

2. The Board attribute the delay in the submission of this report to the confused state of the accounts received from the Districts. They point out that the returns furnished to the Accountant General by the Collectors are not suited to their —

requirem

requirements as they do not show the entire expenditure of the years and the balance at the end of the year and they therefore propose to procure in future a distinct set of accounts from the Collectors. This arrangement will entail much additional labor on the Collectors' Offices but as the Accountant General* has reported that he acts under the orders of the Govt. of India the Board's suggestion is approved.

* Letter No. 9 dated 2nd December 1867, para 279 = (Rs. of Govt. of 10th December 1867, No. 2915).

3. The Govt. [illegible] briefly notice the operations under each of the subordinate heads of the "Local Funds".

District Road Fund.

The receipts under this head amounted to Rs. 8,80,810 against

against Rs. 6,53,354 in 1865/66. The increase occurs chiefly under "Road Cess" which was introduced in several* Districts for the first time in the year under report. There was also a large increase of Rs. 95,274 under "recoveries of unadjusted charges" but this was nominal, the item being no actual source of income.

* Vizagapatam - Cuddapah - Tanjore - Tinnevelly - South Canara - Malabar -

5. The total sum available for expenditure was Rs. 11,96,167 inclusive of the balance at the commencement of the year. The sum actually spent was Rs. 7,88,161 inclusive of the cost of establishments and other items as shown in the margin. The outlay on Roads and communications was 61·18 per cent of the sum available for that purpose against 51·52 per cent in the previous year. The Board

	Rs.
Roads & Communications	6,43,152.
Petty establishments and contingencies	29,641.
Cost of Public Works supervision	27,642.
Erroneous credits in previous years and transfers to other heads	12040.
Unadjusted charges	75,686.
Total	7,88,161.

Board explain that the former is not the true ratio of the total expenditure as in some Districts the entire sum spent by the Public Works Department is not included in the returns for want of information as to the amount and in others lump sums are entered in the Collectors' statements as expended by Range officers but which the Board have transferred to the head "Unadjusted Charges" to be accounted for hereafter. This state of things tends to mislead and prevents the Govt from forming an accurate opinion of the extent to which the funds have been utilized - They trust that the Board will be able in future to place before Govt more reliable and complete information and orders will be issued to the Engineer Officers through the Public Works

under every assistance to the Collectors in making their statements represent the entire transactions of the year.

6. The proportion of the expenditure to the sum available in the several Districts is explained in para 19 & 20 of the Board's Report. The Govt do not consider the results to be satisfactory except in the Districts noted in the margin. The expenditure only 14.99 per cent as against the sum of Rs 66,400 available in the District is very unsatisfactory. The large balances in the several Districts specified by

South Arcot - 100 per cent
Madura - 98.79 — " —
Malabar - 93.55 — " —
Salem - 80.67 — " —
Bellary - 79.63 — " —
Coimbatore - 75.29 — " —

by the Board in para 20 should have been utilized in the best possible manner.

7. Among the items constituting the cost of "petty establishment and contingencies" out of the district Road Fund the Govt observe one of Rs 6,853-9-10 for "watering and maintaining avenue trees in Madura". The returns show that the cost of planting new avenues was about Rs 3,400 and unless the avenues to be maintained are very extensive the former was a very heavy one. The Board will call for an explanation from the Collector on

Jungle Conservancy Fund 8. The entire receipts on account of the Jungle Conservancy Fund amounts to Rs 112,971-15-9 against Rs 94,849 in 1865/66. With the balance of Rs 126,764-3-5, the total sum available was Rs 239,736-3-2 but the expenditure was Rs 116,061-4-10 against the Budget provision of Rs 123,000. The difference between the last two sums in the aggregate was

was only about Rs 7,000 but the entries for several Districts show that adequate steps whatever have been taken to utilise the provision made in the Budget, and the Govt failed much dis- = appointed at this result. In para 15 of this Bo: dated 12th February 1868, No 395 the Govern- = ment remarked = that there was a large accumulated surplus at the close of 1865/66

85

due = relied upon the large sums provided in the Budgets for 1866/67 and the two sub- = sequent years being actually turned to ac- = count. The report of the actual transactions of 1866/67 now before Government is encouraging = The actual ex- = penditure in each of the undermentioned Districts compared = with the Budgeted = provision, and the = sum actually availa- = ble is exhibited in the subjoined table

table

Districts	Budget Estimate	Sum actually available	Actual Expenditure
Kistna	14,768.	20,369.	1,890.
~~Nellore~~	~~35,000.~~	~~37,188.~~	~~6,298.~~
Bellary	11,800.	18,208.	1,682.
Madras	3,770.	4,955.	208.
~~South Arcot~~	~~8,000.~~	~~12,570.~~	~~4,016.~~
Trichinopoly	3,100.	3,787.	703.
Coimbatore	2,000.	4,681.	721.

These figures show that the Collectors of the Districts named have evince little or no interest

interest in the work of utilizing the fund and the Government have in vain sought in their reports of the Collectors for any satisfactory explanations.

10. The Collector of Nellore & Arcot fully employed the amount at his disposal and the allegation which Mr Robinson has given to the planting of topes and avenues in the District, has already received the commendation of Government. The extent of operations in Cuddapah, Madura

& to

Madura and Tanjore, was satisfactory.

11. The Receipts under "Pound Fund," amounted to Rupees 1,44,430, against Rupees 1,65,759 in 1865/66. The decrease of Rs. 21,372 is attributed by the Board of Revenue to the year 1866/67 having comprised only 11 months.

The total sum available inclusive of the previous year's balance amounted to Rupees 2,61,522 and the expenditure was Rs. 1,41,945-

The contribution from this source to the District Road fund was Rupees 90,829 -

Pound Fund.

The

that District was 59.70 per cent.

12. The transfer of the supplies under "Pound Fund" to the "District Road Fund" should be made in each District without delay and the Boards have properly noticed the irregularities in this respect in some of the Districts.

Public Bungalow Fund

13. The fees received from travellers amounted to Rs. 11,254. 14. 8 - There was a decrease of Rs. 486 compared with the collection in 1865/66, owing to

Pro: dated 30th Novr 1866
No 3265.

Endowment Fund -
Chutterums

6- the year ended
report having come
=prised only eleven
months. The Grant
in aid paid by Govert
was Rs. 9762 and
inclusive of other
minor items* the
entire receipts
amounted to
Rupees 27,606. 10. 9 -
The expenditure
during the year
amounted to
Rupees 17,167 - " - "
and the balance
of the Endowment Fund
~~left~~ was Rs 32,883

* Sale of furniture 1857 - 5
Sale of Bungalows 1818 - 2
Miscellaneous items 2495-7-7
Recoveries of mis.
= adjusted charges 624-4-1

The

14- The Board allude -
(para 49) to the dilapidated
condition of many of the
Bungalows and the small
sum available for their
repairs - The Govt have
already approved the
appropriation of the
annual surplus for the
repair of the Bungalows
and the Board will take
steps to act upon that order
so as to make the best possible
use of the balance in re =
=pairing the buildings.

15- The ~~receipts~~ income under
this head amounted to
Rs 2,31,409 - 13 - 7 and the
total sum available was
3,31,474 - 10 - 9 inclusive of
the balance of Rs 1,00,064-13-2
The expenditure of the
year

year amounted to Rs. 2,06,446-11-11 and the balance at the close of the year Rs. 1,25,027. The balances in the Districts noted in the margin were large and the Board should have stated with reference to para 15 of the Pro: of Government 10th May 1867, No. 1067 how it is proposed to utilize the surplus in each District. The Govt. observe that the Collector of Madura reported in his letter to the Board

Godavery —— Rs. 53,69.
Kanjore —— " 68,279.
Trichinopoly — " 9253.
Madura —— " 11,074.
Tinnevelly —— " 29,061.

* Bd's Pro: of 28th March 1868 No. 2267.

Board's dated 13th December 1867 No. 343 that a new Choultry estimated to cost Rs. 10,000 be constructed at Muttanendal and that this expenditure added to the outlay in repairing certain Chuttrums will leave no balance in that District available for meeting pressing other wants.

Lunghar Khanahs.

16- The number of Lunghar Khanahs (Almshouses) in 1865/66 was eight in six Districts. The number shown by the Board

Board on their
report before Govern-
ment is seen in
five Districts. The
decrease is owing
apparently to the
transfer of the
Chuttrums at Tripa-
lore in South
Arcot hitherto trea-
ted as a Lunger-
Khanah to the
list of Chuttrums.

17. The receipts
on account of
these Institutions
amounted

amounted to Rs. 14718-14-
and with the balance of
Rs. 4,166-4-4 at the
commencement of the
year the total sum
available was Rs. 18885-3-3
The charges on account
of cost of feeding
and establishments
amounted to Rs. 14,039-5-5
and the balance
left was Rs. 4,845-13-10

Feeding Rs. 12,253-11-3.
Establishments -- 1,785-10-2.
Total - 14,039-5-5.

18. The number
of persons relieved
during the year was
1,53,050 against 1,97,837
in 1865/66. The de-
crease was owing
to

to the year 1866/67 —
having comprised
only 11 months. The
expenditure was however
larger in consequence of
high prices.

19 The Board —
states in para 68 that
though the year 1866/67
consisted of only 11 months
the annual fixed Govt
grants appear to have
been drawn for 12 —
months in the case of
many Chuttrums and
Lungher Kanaks - This
course appears to be
incorrect and if the

settlement
followed in the pay-
-ment of all annual
grants paid by Govt
considerable loss must
have ensued - ~~Besides~~
A uniform course —
should have been follow
-ed in such matters in
all the Districts* The
Accountant General
will be requested to re-
-port on the subject. —

20 This item of receipts
in nine Districts out of
nineteen. The balances at
the commencement of the year
was Rs. 3,65,800 - 12 - 6 and
the receipts during the
year

Village Services Fund.

~~Godavery~~
Kistna
Kurnool
Madras
North Arcot
South Arcot
Trichinopoly
Madura
Salem
Malabar

[illegible] amounting to Rs.
4,92,050-15-1 the total sum
available for the payment
of Village establishments
was Rs. 857851-11-7. The
expenditure amounted to
Rs. 3,83,171-8-2 and the balance
left was Rs. 4,74,680-3-5 -
The balances were large in
occurring mainly
the Districts noted in the
margin. The Board explain
in para 70 how those in Kur-
nool and Trichinopoly
will be disposed of. In
regard to Malabar the
Board remark that
no expenditure save
that of Rs. 86 was incurred
during the year from the Fund.
The Govt. presume that the Village
establishments were paid from

Rs.
Kurnool. — 330818.
Trichinopoly. — 83365.
Malabar. — 56239.

the Imperial Revenue
out of the provision
made in the Civil
Budget of charges
up to the year
1867/68, but if so, this
expenditure from
general revenues,
while a separate
and specific fund
was available,
was irregular.
It cannot however
be repeated, as
the Government
have, by Para 21
of their Proceedings
dated 20th Dec. 1867
No

No. 3033, struck out
the entire provision
for the District
from the Budget
for 1868/69.

21. with reference
to para 71 of the Bn
Pro: the Govt. desire
to be fully informed
of the circumstances
under which the
balance to the Credit
of the Village Service
Fund at the end
of 1865/66 in the
Godavery District
was ordered to be
struck off, the

"Plus

establishments were paid from

"Plus & Minus Memo-
-randum" the Village
establishments being
paid from the
Imperial Budget-
The Accountant
General will be
requested to report
on the subject.

Process Service Fund

22. The sum
available under
this head was
Rupees 52,389. 14. 4,
the charges amount
to Rupees 30,071 - - 6
and the balance
left was Rs 22,318. 13.
The Board will
submit to Govt.
the

* Balance 12,117 . 13. 6
Receipts 40,277 . 0. 10
52,389 . 14. 4

the Superintendents for four of the Collectors of certain Districts as to the disposal of the large balances in those Districts -

23. This fund exists only in the Districts of Coimbatore and Trichinopoly - The Board have very properly noticed the irregularity of the instructions issued by Mr. McLuhee Sub Collector of Coimbatore directing

× Madras
North Arcot
South Arcot.

Irrigation Cess Fund

cess collection separate fund (94) account bringing them into the general cash account and to spend them on their own responsibility furnishing monthly accounts to this office - The creation of such separate fund is extremely objectionable.

2nd - The Govt notice in para 20 of their order dated 10th May 1867, No 10, 1867, that only 67 per cent of the demand on account of

65/66 and that
some explanation
as to the delay should
called for. The case
was worth in 1865/67.
The total demand
for the year both
arrears and current
amounts to Rs 14,573
but only Rs 7,400 or
little more than 50
per cent were collected.
there is no satisfac-
tory explanation given
for this backward
state of the collection.

to the Lo
in 1865/66.
-lance on
April 1866
41,479-12-1 and
Receipts of the year
1866/67 having amou
to Rs 43,919-9-6, the
total sum availa
-ble was Rs 85,399-
The charges of the
year amounts to Rs
25,098 and orders
have been recently
issued for utilizing
the balance, in im-
-proving the Canal.

90/5/65

14 Copies to the Govt of Bengal Despatch 228
to — Secy to Govt
21 to — Accts Genl

95

To the Madras Govt
23 June 1868.

To the Board of Revenue
by dy Cy/65 Circ 2815

D 4502-5