

Revenue Department

Minutes of Consultations

8th Jan 1858

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Order no 9 15/6 Jan 1858

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Fort Saint George, Revenue Consultation of 8th January 1858.

No. 20. Read the following Extracts from the Proceedings of the Board of Revenue; dated 30th October 1857, No. 3638.

1. Resolved that the following reports on Local Funds be laid before Government.

- 1624 From Ganjam, 28th April in Consultation 14th May 1857.
- 2153 „ Vizagapatam, 18th in Consultation 25th June 1857.
- 2392 „ Rajahmundry, 24th June in Consultation 3d July 1857.
- 1974 „ Masulipatam, 21st in Consultation 29th May 1857.
- 1741 „ Guntour, 8th in Consultation 14th December 1857.
- 1770 „ Nellore, 12th in Consultation 15th December 1857.
- 1512 „ Cuddapah, 21th April in Consultation 4th December 1857.
- 1829 „ Bellary, 13th in Consultation 20th December 1857.
- 1611 „ Kurnool, 26th April in Consultation 8th December 1857.
- 2353 „ Chingleput, 16th in Consultation 19th June 1857.
- 1805 „ North Arcot, 14th in Consultation 19th May 1857.
- 2072 „ South Arcot, 28th May in Consultation 3d June 1857.
- 2736 „ Tanjore, 7th in Consultation 10th July 1857.
- 2138 „ Trichinopoly, 1st in Consultation 8th June 1857.
- 2342 „ Madura, 13th June in Consultation 23th October 1857.
- 2543 „ Tinnevely, 22d June in Consultation 2d July 1857.
- 2078 „ Coimbatore, 29th May in Consultation 3d June 1857.
- 2832 „ Salem, 11th June in Consultation 18th July 1857.
- 2818 „ Canara, 3d in Consultation 18th July 1857.
- 2559 „ Malabar, 24th June in Consultation 2d July 1857.
- 2076 „ Madras, 29th May in Consultation 3d June 1857.

* Ganjam.
Vizagapatam.
Nellore.

Cuddapah,
Kurnool.
N. Arcot.

2. In the districts noted in the margin* no funds of this description exists at present.

Rajahmundry.

3. In Rajahmundry the sum realized in the past official year was only Rupees 25.

Masulipatam.

4. The fund in the District of Masulipatam amounted to Rupees 5,210 viz. 2,139 balance of the previous year and Rupees 3,101 current collected. The expenditure was only 855 Rupees of which Rupees 665 were spent on roads sanctioned in Extract Minutes Consultation 3d April 1856 and the remainder on establishments for the Pettah canal and Bezoora ferry. The balance in hand amounts to Rupees 4,385.

5. The receipts are mainly derived from the canal and ferry above mentioned. The former entails considerable expense in clearing and repairing and these objects must of course be first provided for out of its revenue. There is a surplus however of about Rupees 850 from the receipts of the year under report, besides probably some portion of the previous years balance. The Board hope that these sums will prove sufficient for the repairs of the year and admit of the further receipts being expended in improvements.

6. The Civil Engineer proposes laying out the Bezoora ferry collections in improvements in that town alone. The Board approve of the ghaut or wharf proposed by him and would wish to know what its cost is likely to be, as regards the market the Board presume that a reasonable charge will be levied for its use, so as at least to provide means for its repair, &c., the people of this town cannot expect the exclusive use of the Ferry funds which are realized on the general traffic of the road as well as the trade of the place itself, for works of purely local advantage the residents may well be expected to contribute some portion of the original outlay, in aid of the Ferry funds, or to pay for the use of the improvements.

7. The Board have recently addressed
Proceedings to Government 15th September 1857. Government regarding the tolls on the Pettah Canal.

பாதுகாப்பு பிரிவு-1

செயலாங்கு வரையர்

செயலாங்கு வரையர் எடுத்துக் கொள்ளப்பட்ட நாள்

சரிபார்க்கும்
முதல் முதிபாள.
கையொப்பம்

சரிபார்க்கும்
2-ம் முதிபாள.
கையொப்பம்

ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

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8. In Guntoor the local fund is but of small amount. The receipts were only Rs. 689, and include the balance of the previous year (Rupees 258½) and a small sum from the surplus pagoda funds. The expenditure was only Rupees 195 and was incurred for a purpose quite foreign to Guntoor.

the real objects of the fund.

9. The receipts of the current year are to be applied to the construction of a road on the coast and the building of a market shed in Guntoor. The remarks of the Board on a similar project in Masulipatam are equally applicable to this proposal.

10. The fund will in the current year be increased by the subscriptions of the ryots in the coast villages as directed in Extract Minutes Consultation 7th February 1857, No. 143, Revenue Department. The proceeds of the sale of the Kistna Islands however cannot be credited to it.

11. The Ferry rents of Bellary constitute the only source from which local funds are drawn. They amounted in the year to Rupees 5,391 besides a balance from the preceding one of Rupees 6,098. The expenditure was very trifling and the Board hope to receive at an early date proposals for the outlay of the large sum in hand viz. Rupees 11,382.

Chingleput.

12. In Chingleput the receipts were only Rupees 451 while the expense incurred in building two boats for use at the Ferry across the Palour were Rupees 1,911. A large amount of surplus pagoda funds has, as Government are aware, been set aside for municipal purposes in this district.

South Arcot.
• 16,624.

13. The report from the district of South Arcot in which a local fund was first established is particularly satisfactory. The receipts during the year amounted to Rupees 32,400, making the total income of the year (with the previous* balance) Rupees 49,024. The tax of one anna per Cawny realized 27,320 Rupees, and ferry rents and tolls Rupees 4,553; while a small sum of Rupees 527 was credited from pagoda funds.

14. The expenditure during the year was Rupees 30,871 leaving a balance for future operations of Rupees 18,152. Supposing the receipts to be about the same as in 1856-57, the Local officers will have at their disposal in the ensuing year, an aggregate sum of Rupees 50,000 which will afford very seasonable aid at the present time when expenditure from the general funds of Government is so greatly restricted.

15. The operations of the past year are briefly as follows:

	Miles.
Roads newly formed,	72½
Do. metalled,	4
Do. repaired,	40
	116½
Tunnels built,	49
Do. repaired,	2
	51

1 Jetty built.
1 Bridge half finished.

16. The works proposed to be undertaken in the ensuing year comprise.

	Miles.	Expenditure.
Roads,	387	58,716
		5,538
2 Bridges,		1,120
9 Tunnels,		65,383

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17. Many of these are now in progress and others are under consideration. The whole expenditure above estimated will not of course be incurred within the year.

18. The great difficulty experienced by the Collector and Engineer lies in procuring qualified persons as Superintendents. It is proposed to entertain out of the local funds a permanent establishment. 6 Superintendents on salaries of 40, 50 and 70 Rupees monthly. Each Superintendent is to have a writer on 10 Rs. per mensem and 2 peons and an Accountant on 30 Rupees is to be attached to the District Engineer and one only on 7 Rs. to the Collector. The total expenditure will be Rs. 465 monthly, or Rs. 5,580 per annum, equivalent to about 17½ per cent. on the current income of the year under report. The establishment bears a high proportion to the receipts, but these will increase yearly as the area of cultivation extends and the anna per Cawnie tax enlarges, and the Board think it very desirable that the Superintendence, especially at the out set when new works are being planned and executed, should be efficient and trustworthy. As yet the District Officers have only succeeded in securing two Superintendents. In the past year Mr. R. E. Norfor, was engaged as a Superintendent on a salary of 100 Rs. per mensem and performed good service in opening out several valuable lines.

19. The local Officers have not been able to do much to the Minor village communications, but these will be attended to as soon as some of the more important roads are finished. It will be seen that a portion of the Funds have been expended on roads of the class which Government have declared should be constructed from the general revenues. This expenditure the Board presume will be treated as an advance.

20. The Board consider that the Collector and Engineer deserve great credit for the satisfactory manner in which they have administered their local fund.

21. In the last report it was stated that there was no local fund in Tanjore. The Acting Collector now states that four items apparently coming under this designation are realized in the District.

22. The first consists of the proceeds of the sale of avenue trees. The receipts in 1856-57 were Rupees 295 and there was a sum in hand of Rupees 744. The Acting Collector states that the trees are planted and watered by the Merassidars at their own expense. This being the case the Board are of opinion that the proceeds of the sales of such as become useless for avenue objects should be appropriated to the maintenance of the avenues and improvements of roads and not to the repair of Government buildings.

23. The second item is derived from renting the produce of plantations of fruit trees &c. designed for the protection of the annicuts across some of the streams in the district. The Board request the authority of Government for crediting this item in the local fund.

24. The 3rd source of income is the "Tranquebar house tax" levied on the houses of Europeans and Natives in the Fort. The object of this contribution is to maintain an establishment for keeping the town. The money should continue to be devoted solely to this purpose and that of lighting the Fort.

25. The 4th item is one of long standing, and consists of the levy of ¼ per cent. over and above the regular duty on all exports from the Port of Nagore. The Vettaur river discharges itself into the Sea at this place and repairs were constantly required to its North bank. The trade of the port materially depended on these repairs and in 1807 at the instance of the commercial resident the people consented to tax themselves in the manner above stated on condition that ½ of the proceeds of the impost should be applied to the consideration of the river bank and the maintenance of pagodas and Mosques at Nagore. The levy of the additional tax was sanctioned by Government in the same year and still continues.

26. The receipts during the year amounted to Rupees 826, the balance in hand at its commencement having been Rupees 3,097. The only expenditure within the twelvemonths included in the Report was Rupees 27½ for the pay of a Cavilgar to watch the banks of the river. There is therefore now a surplus in deposit of Rupees 3,896.

27. The only objectionable part of this arrangement in the original stipulation that ⅔ of the amount realized should be expended in keeping up Mosques and Pagodas. The Acting Collector states that no disbursements have been made for such purposes for a "very considerable period," but this does not remove the difficulty, as Government may at any time be called on to adhere to the terms of the original agreement which meanwhile they are deliberately disregard-

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ing. The Board are of opinion that the Acting Collector should intimate to the people that Government can no longer assent to this arrangement and that hereafter the full amount realized will be expended on local improvements, such as repairing the roads of the town, cleansing them &c. The Board trust there will be no difficulty in inducing the people to assent to this modification. The proceeds should however be annually applied for such purposes as are now indicated by the Board and it would be well at once to make known to the people some plan for the future appropriation of the money for their own benefit.

28. The total receipts in Tanjore from the sources above mentioned within the year were Rupees 1,796 which was raised to Rupees 6725½ by the accumulations of previous years. The expenditure in 1856-57 was Rupees 1,573 and thus Rupees 5,152½ now remains in the Acting Collectors hands.

Trichinopoly. 29. In Trichinopoly the only source of local income is the rental of the grass in the fort ditch which is expended in various improvements within the town and suburbs. The amount realized in 1856-57 including arrears. Security deposited for the rent, &c. was Rupees 914 of which Rupees 569 were expended, leaving Rupees 375 in hand.

30. The Collector reports that in the Mootah of Kaullopootoor a small tax is levied and applied to local purposes as in Salem to which district the Mootah was formerly attached.

Madura. 31. The sale proceeds of the prunings of avenue trees are the only current item of local fund in Madura and they amounted to Rupees 606 in the past official year, a large sum was set apart in 1847 from the surplus Pagoda funds for public improvements including a scheme for supplying the town of Madura with water. The latter project in accordance with the orders of Government dated 4th February last (No. 257, P. W. D. Revenue Irrigation) is in abeyance pending the return from England of Captain Horsley who prepared the original plan and estimate. The balance of the Pagoda fund will of course be reserved for the completion of this work. The Board are of opinion that the correction of the levels of the drains should be effected out of the receipts from markets, this having been specially placed at the disposal of the Magistrate for improvements in the town and their being a considerable surplus in hand.

Tinnevely. 32. A very trifling amount is levied in Tinnevely and only from one regular source. "Avenue Clippings." In the year under review a small sum consisting of balances of subscriptions for bridges was brought to account and the entire receipts including balance amounted to Rs. 583, of which Rs. 267 were spent on various petty repairs to roads.

33. The Board have lately addressed Government in a separate communication regarding the accumulated quit rent of the Courtallum Pagoda.

To Government 18th Sept. 1857. 34. The local fund of the District of Coimbatore had a balance at its credit of Rs. 3,086 at the commencement of 1856-57 and the receipts during the year were Rs. 3839, making in the aggregate Rs. 6,925. The current receipts were mainly derived from Ferry rents (Rupees 1,719) and cart tax (Rupees 1561.)

35. The expenditure during the year was Rs. 6121, leaving a balance in hand of Rs. 804.

36. The Board remark that some of the roads on which money has been expended from the Local fund seem to be of a class beyond its scope, and that in one instance a small choultry has been constructed.

37. The Collector will explain the circumstances under which sums are realized from the "Chuttrum funds."

Salem. 38. In Salem the local fund consists of the cart tax voluntarily contributed by the people, of Ferry rents and a small item viz. the sale proceeds of manure at a halting station.

39. The Ferry rents produced Rupees 973 or Rupees 145 in excess of the previous year. The Cart tax amounted to Rupees 3650, being Rs. 315 less than in 1855-6. The total receipts from the 3 items above noted was Rs. 4722 and there was a balance in hand at the commencement of the year of Rs. 2522.

40. Of the total sum of Rs. 7,244 at the disposal of the local officers, Rs. 3,531 only were expended owing as explained to the difficulty of obtaining labour.

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41. In the current year it is proposed to lay out Rupees 4850 on the repair of 75 miles of road.

Canara. 42. The local fund in Canara is derived from "Ferry Rents" and "Cart Tax." The total amount realized within the year was Rupees 13,935, exclusive of a balance of Rupees 7,853. Of the entire sum of Rupees 21,791, thus available for expenditure, only Rupees 6,393 were laid out owing apparently to the paucity of executive officers by which cause the operations of the current year are also likely to be affected.

43. The Soolgherry bridge at Butkul has been completed at a total cost of Rupees 2,501-10-8 and some further work (though at a heavy rate of charge) done on the Coast road. Nothing has been done within the year towards the construction of Quays and Wharves at Kuttegutul and Tuddry beyond collecting materials at the former place. A sum of Rupees 5,000 is set down for these works in the estimates of the current year but the Acting Collector fears they cannot be undertaken. Besides this item the estimates provide Rupees 5,500 for the continuation of road works now in progress, Rupees 1750, for road repairs, and Rupees 1,400 for contingencies. The total of these sums amounts to Rupees 13,650 or nearly Rupees 2,000 less than the balance in hand, leaving the whole of the current income of the year to remain unexpended.

44. The Board trust that the Acting Collector and District Engineer will be enabled to make arrangements for carrying on work with greater vigour and as the funds at their disposal are large it would be well to entertain a special agency as in South Arcot, at least for particular works such as the Quays at Tuddry and Kuttegutul.

45. The Acting Collector incidentally urges the importance of continuing the Canal communication now open between Billiapattam near Cannanore and Hosdroog, northwards to the Mangalore river. Mr. Robinson believes the undertaking is quite feasible and remarks that its advantages would be particularly realized at the present moment when the early commencement of the monsoon has prevented supplies of rice being thrown into Malabar where prices are extremely high.

46. The Board apprehend that this project is beyond the scope of the local fund but, if otherwise, some portion of the amount available might be profitably expended in surveying the line &c. under the superintendence of the D. P. W.

Malabar. 47. The receipts of 1856-7 in the District of Malabar from the only source of local fund revenue brought to account viz. ferry rents and tolls amounted to Rupees 32,773 making with the previous years balance of Rupees 17,726, an aggregate sum of Rupees 50,499. The expenditure within the year was Rupees 27,697 leaving a balance of Rupees 22,802.

48. The outlay on each of the three classes of works undertaken is shown in the following abstract.

	Rs.
Ferries. - - - - -	5,097.
Roads. - - - - -	18,610.
Canals. - - - - -	3,960.
	<u>27,697.</u>

The completion of the various works now in progress will involve an estimated expenditure of Rupees 26,736, or about 4,000 beyond the balance in hand, so, that the income of the current year is forestalled to the latter extent.

49. The Acting Collector gives a detailed account of the works meriting notice and it is only necessary for the Board to draw the attention of Government to the advantages derived in Malabar from the fund. It will be seen that one bridge has been completed and two others of great utility are in progress, besides several of minor importance. Considerable attention has also been paid to the roads and several of great importance have been opened and improved. The completion of the "Calicut bazar canal" was sanctioned by the Chief Engineer at a cost of Rupees 7,430 and the work is expected to be finished in the course of the next working season. As the canal has been constructed from the local fund, and is besides unconnected with the general line of water communication, the Board concur with the Acting Collector that the

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receipts of the toll imposed upon the traffic on it should be credited to that fund. The Board also agree in the Acting Collector's opinion that the expenses of the other canals should be debited from the general rules unless the receipts are to be blended with the local fund.

From Malabar 22d in Cons. 31st October 1856.
Proceedings to Collector 31st do "
From Malabar 24th Nov. 1856 in Cons. 8th April 1857
8th do. "
Proceedings to Collector 8th do. "
From Malabar 16th April in Cons. 30th October "
From do. 21 July in Cons. 30th do. "
From Chief Engineer 22d and 25th September in
Cons. 31st October 1856.
Pro. to do 31st September 1856.

averse to introducing the tolling system "as the result of deliberation on the general question and on a settled policy." This decision was communicated to the Acting Collector but he has again urged that the question should be now decided and the Board take this opportunity of bringing it under the consideration of Government.

51. The circumstances of the Malabar District are peculiar and exceptional. Transit over the rivers of the District is for the most part effected by means of ferries which are rented out. Passengers and traffic are now taxed for conveyance across the streams and from the surplus receipts bridges are being gradually built. It seems therefore wholly unobjectionable to levy a toll for the use of these bridges, particularly as the people will be saved the delays and inconveniences incidental to the ferrying system and will also be required to pay less than they now do. Moreover, unless tolls are introduced, every bridge as it is built will reduce the Ferry rents and ultimately the Local Fund will cease to exist. The tolls over bridges may be rented out as the Ferries now are and the independent character of the people of the District (to whom such contracts are no novelty) is a safeguard against exaction. It also appears from the Acting Collector's last communication that tolls are now levied on some bridges.

52. The Board trust that Government will admit the sufficiency of these arguments. To a part of the Acting Collector's scheme there is however a legal difficulty caused by the provisions of Act. VIII. of 1851. Under that enactment, tolls cannot be levied from passengers *not* carrying loads *for hire*, and the Acting Collector opposes this distinction as unjust in itself and as affecting the revenue. From the return of traffic during a single week (vide margin of Para. 4 of his letter dated 24th November last) it will be seen that the passengers by the Ferry numbered 2,568, while only 9 Carts and 28 Bullocks crossed during the same period. The receipts at the rates suggested by the Acting Collector would have been Rupees 27 for Passengers and only 2 Rupees for Carts and Bullocks. It seems also unjust to tax a coolie carrying a load and exempt a person equally making use of the bridge and possibly better able to pay, merely because he carries no burden. The Board apprehend however that as the Act is of general operation, tolls can only be levied in accordance with its provisions. On receiving the orders of Government the Board will finally arrange matters with the Acting Collector.

53. The other point calling for remark is the future disposal of the Local Funds. The Acting Collector points out that while the great want of the District is Bridges but a small portion of the Funds, derived as they are from the Ferries, is devoted to that purpose. The expenditure has been mainly for roads, the utility of which is often counterbalanced by the difficulty of crossing streams and ravines intersecting their course. The Board agree with the Acting Collector that the sub-construction of bridges should for the next few years be considered the chief object of the fund, but they do not think it necessary to prescribe that any particular portion of the money available should be set aside for this purpose, as the projection of all works rests with the local authorities; the District Engineer also concurs with the Acting Collector on this point.

54. The Board also see no objection to some portion of the fund being applied to the construction of Choultries for Native Travellers, as the climate of Malabar and the absence of

50. There are two subjects mentioned by the Acting Collector which call for particular remark. The first of these is the question of levying tolls on bridges constructed from the local funds. The Board have been in communication with the Acting Collector on this subject as regards the Ellatoor Bridge and also with the Chief Engineer respecting the Chicacole Bridge in Ganjam. Government however in Extract Minutes Consultation 27th January last (P. W. D. No. 160) expressed themselves

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villages render such buildings peculiarly necessary. The Acting Collector will explain whether he intends fixing any charge for the use of these buildings, in order to provide funds for their repair and maintenance and for the employment of some person to take care of them.

55. The Board remark that in some instances the Accountant General has ordered the sale proceeds of avenue trees to be carried to the general revenue, but they believe Government intend such receipts to be credited to the local fund.

56. Under the orders of Government dated 23d January last, (P. W. D. No. 173), the sums realized in Madras by renting of the grass on the Fort Esplanades and the privilege of collecting manure in different localities have been brought to account as local funds. The management of the first named source of revenue was transferred from the Superintendent of Police to the Collector in August 1856. The grass was rented out at 260 Rupees per mensem, and Rupees 2,860 realized up to the end of April last to which was added Rupees 71 composed of the value of certain unserviceable materials the amount of fines levied by the Police for, the Board presume, trespasses on the rented grounds. The total receipts were thus Rupees 2,976.

57. The other contract brought in Rupees 1,678, the demand being 1870.

58. The total income was thus Rupees 1,654, and the expenditure Rupees 2,507, leaving a balance of Rupees 2,147.

59. The outlay was limited almost entirely, to the repair of the pillars and railings round the Esplanade, which cost Rupees 2,136; the only other item of consequence being the payment of Rupees 350 paid as compensation for turf cut on the Esplanade.

60. From the Statement now submitted, the Government will perceive that the total amount realized on account of local funds in the districts where such funds exist amounted including balances of the previous year to Rupees 1,92,970, while the expenditure was Rupees 86,272.

61. The Board trust that in the course of a few years a similar fund will be established in every district. In proof of the advantages of the scheme no better illustration can be afforded, than the Reports of the Collector of South Arcot and Malabar, though even in these districts the system is of but recent establishment and not yet fully developed.

(A true Extract.)

(Signed) J. D. SIM, Acting Secretary.

No. 21. Extract from the Proceedings of the Board of Revenue; dated 26th November 1857, No. 4165.

In Consultation 26th November 1857. Read letter from the Collector of Coimbatore dated 13th November 1857, affording explanation for the Chuttrum on the road from Pulachy to Collungode.

†In Consultation 26th November 1857. Read also letter from the Acting Collector of Malabar dated 13th November 1857,† stating that he did not contemplated imposing fees for the use of the proposed Moosafarkanas and that when they are brought into use an Establishment might be entertained.

(Here enter Nos. 195 & 176.)

Submitted for the information of Government, with reference to paras. 36, 37, and 54 of the Board's Report on local funds, dated 30th October 1857, No. 3688.

(A true Extract.)

(Signed) J. D. SIM, Acting Secretary.

No. 22.

ORDER THEREON, No. 9; dated 6th January 1858.

Para. 1. With these Proceedings, the Board of Revenue furnish the annual Reports on the management of the local funds, required by para. 12 of the Rules for the management of those funds, passed by Government on the 11th April 1856.

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2. The sums brought to the credit of the local funds, and the disbursements made therefrom during the year 1856-57 in the several Districts of this Presidency, are exhibited at one view in the general Statement prepared by the Board. It appears from this Return, that no local funds exist in the six Districts of Ganjam, Vizagapatam, Nellore, Cuddapah, Kurnool and North Arcot; that in four others, viz. Rajahmundry, Guntoor, Chingleput and Tinnevely, the collections did not exceed 500 Rupees; and that, of the remaining eleven Districts, in three alone were the collections of any importance, viz. South Arcot 32,399 Rupees, chiefly from the road fund, Canara 13,935 Rupees principally from Ferry rents and tolls, and Malabar, Rupees 32,773 entirely from those sources. The disbursements of any consequence were in South Arcot 30,871 Rupees, Coimbatore 6,121 Rupees, Canara 6,393 Rupees, and Malabar 27,697 Rupees.

3. The following Statement presents the operations of the year in a more compact form.

	Receipts.			Disbursements.	Balance.
	Balance of last account.	Current receipts.	Total.		
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1 Masulipatam...	2,139	3,101	5,240	855	4,385
2 Bellary...	6,098	5,391	11,489	107	11,382
3 South Arcot...	16,624	32,399	49,023	30,871	18,152
4 Coimbatore...	3,086	3,839	6,925	6,121	804
5 Salem...	2,522	4,722	7,244	3,531	3,713
6 Canara...	7,856	13,935	21,791	6,393	15,398
7 Malabar...	17,726	32,773	50,499	27,697	22,802
8 Madras...	...	4,654	4,654	2,507	2,147
Total...	56,051	1,00,814	1,56,865	78,082	78,783
In seven Districts.....	30,771	5,331	36,105	8,190	29,375
	86,822	1,06,148	1,92,970	86,272	1,08,158

4. The collections to the credit of this fund in Masulipatam were chiefly from Ferry rents (Rupees 2,085,) but partly from tolls on the Petta canal (Rupees 1,016). The reduction in the rates of toll authorized in Extract Minutes Consultation 20th October 1857, No. 51, is likely to affect the resources from this last mentioned item, and as the Canal is represented to entail considerable expense for repairs, the Government think with the Collector, that little, if any, surplus will hereafter be available for local improvements.

5. The application of the Bezoarah ferry collections to the proposed improvements in that town seems desirable, but no decided opinion can be formed until the cost of these improvements, and the means of keeping them up, are ascertained. The Government would wish to be informed, whether the inhabitants of the town have been consulted in the matter, and if so, whether they have been found willing to co-operate in any way in the measures proposed by the Civil Engineer.

6. The expenditure of Rupees 195 in Guntoor, in the purchase of a piece of ground contiguous to the Cutcherry, in view eventually to the enlargement of the Government buildings, is a misapplication of the local funds, and cannot be sanctioned. This amount will be recredited to the local funds. The Government agree with the Board that the sale proceeds of the Kistna Islands should not be credited to the local funds.

7. The receipts to the credit of the local fund in Bellary amounted to Rupees 11,489, while the disbursements have been only Rupees 107, leaving a balance of Rupees 11,382. The District Engineer, it would appear, is preparing estimates for the improvement of some of the more important roads, but as more than half of the current year has already expired, it is obvious that, whatever measures proposed for the above purpose may be approved by the Board, should be undertaken without delay. It is desirable that the annual expenditure should more nearly approach the receipts of the year than it has heretofore done, and that the amount now available should be at

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once applied to the complete improvement of one or two lines deemed most important, rather than be laid out in small sums on several lines, to be gradually completed from the resources of future years.

8. The total receipts amounted to Rupees 49,024, and the expenditure to Rupees 30,781. This last mentioned sum was laid out chiefly on roads, viz. in the formation of 72½ miles, in the metalling of 4 miles, and in repairing 40 miles; besides which, there were 49 tunnels built, and 2 repaired; there was also a jetty built, and a bridge is reported to have been finished. The Government consider the operations of the year to be satisfactory. In regard to the want of superintendence complained of, the Government will not object to the proposal to maintain a permanent establishment to be paid from the local funds, if the local officers find that the system answers, but they think that the charge of Rupees 465 a month amounting to 17½ per cent. of the current income, is high, and should be diminished to some extent, either by a reduction in the numbers, or in the salaries proposed.

9. With reference to the expenditure on roads, the repairs of which are to be provided for from the general revenues, and which the Board presume will be treated as an advance, the Government will observe that they have, in para. 7 of Extract Minutes Consultation 20th November 1857, No. 1185, declared that "the practice of advancing money from a special fund, for purposes other than those connected with it, was objectionable on many accounts," and desired that such should be discontinued.

10. In Tanjore four different items have been brought to account for the first time under the head of local funds; these are, 1, the sale proceeds of avenue trees; 2, the produce of the plantations designed for the protection of the annicuts across some of the streams in that district; 3, the Tranquebar house tax; 4, the Maliamay or centage above the regular duty levied on all exports from the port of Nagore.

11. The receipts from the sale proceeds of avenue trees amounted, with the sum in hand appertaining to previous years, to Rupees 1,039. The trees being planted and watered by the Merassidars at their own expense, the Board are of opinion that the proceeds of the sales of such as become useless, should be appropriated to the maintenance of the avenues and improvements of the roads, and not to the repair of Government buildings. The Government have, in a previous para., expressed their opinion that a somewhat similar expenditure on Government buildings in Guntoor was a misapplication of the local funds which could not be sanctioned, and they directed that the amount should be recredited to those funds. The same rule would apply in the present case were it not for a doubt that has arisen in the matter. From the description given by the Acting Collector of the fund realized by the sale of avenue trees, the Government question if the amount can be included in the local funds at all. The trees, it appears, are planted and watered by the Merassidars, and are in no way the property of the Government. They would be the property of those who planted and tended them if the individuals could be pointed out, but as this is probably impracticable, the Government consider that the sale proceeds should remain with the Collector, and be at his disposal for such minor works to improve the convenience of the villagers as cannot be charged to the State, and would not come within the scope of the local fund, the Merassidars supply the fund, and they have a right to the benefits of its expenditure. The sum improperly laid out in the repair of Revenue buildings will be returned to its original head.

12. As regards the second item, the Government believe that the sum derived from the plantations made at the annicuts have hitherto been left entirely to the disposal of the Engineer, and have been appropriated to keeping up the plantations, and affording protection to the banks at the river bends. These are very necessary works, and are, at the same time, such as the local funds would probably not be applied to, if the funds were credited at once to that head; the Government therefore direct, that the plantations be first attended to from the fund which they may yield, and that, at the close of each year, whatever balance may remain, be paid over to the local fund for the year ensuing.

13. In respect to the Tranquebar house tax, the Government do not desire any change; it is purely a Municipal tax which should continue as heretofore to be applied to its present purposes, and kept apart from the Local funds.

Fort Saint George, Revenue Consultation of 8th January 1858.

14. The fourth item relates to the centage on goods exported from Nagore. The Government believe that the main object of the tax was to prevent the Vettaur disemboguing in the French territory and thus making Nagore a French port. The river has naturally a tendency to the North, and immediately north of its present bank the land belongs to Karical. These protective measures are however obviously more for the benefit of the Government than of the merchant. They preserve the Government sea custom duty, while a transfer of the port to Karical would make Nagore free. The expenses attending the works then should clearly be debited to Government, and, the quarter per cent. duty should be devoted to objects of a more strictly Municipal character. The balance now at the credit of the fund might be at once invested, and the interest spent in lighting the town, or in providing a scavenger establishment. The Board will be so good as to convey to the Acting Magistrate the Government's wishes on the subject; and will instruct him to use his endeavors to maintain a fund which might be the means of so much convenience to the people. In any case the works at the mouth of the river will be henceforth treated purely as Government works, and be debited to the public account.

Madura, Para. 31.

of Madura is approved.

16. The receipts in Coimbatore, including the previous year's balance, amounted to Rupees 6,925, and the expenditure to Rupees 6,121. The Government observe that, in the year under review, the expenditure has more nearly approached the income of the fund than in 1855-56, a result that would have been gratifying had the outlay been upon legitimate objects. The Board remark that some of the roads on which money has been spent are of a class beyond the scope of the local fund, and that in one instance a small choultry has been constructed. From the Collector's later letter it appears that the sum laid out on the choultry was merely an advance, and has since been refunded. On the subject of advances, the Board will communicate to the Collector the views of Government as laid down in Extract Minutes Consultation 20th November 1857, No. 1185, para. 7.

Canara.
Paras. 42 to 46. 17. Of the total sum available for local purpose in Canara, viz. Rupees 21,791, only Rupees 6,393 were expended; and this result is attributed to the paucity of executive officers, which it would appear is likely to affect the operations of the current year. The Government think with the Board that, in such an emergency, especially where large works such as the quays at Tuddry and Kullagutal have to be executed, a special agency should be entertained, and they accordingly authorize the employment of a suitable establishment when necessary.

Para. 45.
Ex. M. C. 26th September
1857, No. 1828.

18. The proposition to continue the Canal communication between Billiapatam and Hosdroog to the Mangalore river, has already formed the subject of correspondence with the Chief Engineer, and an estimate of the probable cost having been specially called for, no further orders respecting it are required in this place.

Malabar.
Paras. 47 to 53. 19. The sum to the credit of the local funds in Malabar was Rupees 50,499, of which Rupees 27,697 have been expended, and works are in progress which will absorb the remaining balance, and forestal, in some measure, the receipts of the current year. The works executed or in progress are all of more or less importance to the well being of the province. The Government agree with the Board that the receipts from tolls levied on the traffic passing on the Calicut bazar canal, itself constructed from the local fund, should be regarded as appertaining to that fund, and credited accordingly to it.

Para. 49.

Para. 50. 20. The Board allude to two subjects mentioned by the Collector as calling for particular remark: the first relates to the question of levying tolls on bridges constructed from the local funds, and the second to the future disposal of those funds.

Fort Saint George, Revenue Consultation of 8th January 1858.

21. The general question of tolls is one which cannot be conveniently discussed in a paper purporting to review the proceedings of the local officers in the management of funds specially placed at their disposal for local improvement.

From Govt. of India 30th January 1857, No. 510.

Extract Mins. Cons. 28th March " " 569.

From Govt. of India 18th Sept. " " 4513.

Extract Mins. Cons. 16th October " " 1947.

The Government of India have commenced enquiries and have called the attention of this Government to the question of the general levy of tolls, and it is to be hoped that, at no distant date, arrangements will be

made which will apply to the communications in all parts of the Presidency. As regards Malabar however, the practice of paying tolls at the ferries has been so long established that no reasonable objections can exist to the demand of a similar tax for the use of the greater convenience of a bridge, and the Government authorize the Collector of Malabar to collect on passengers passing over bridges which have superseded ferries what toll was formerly levied at the ferry. The Board of Revenue will be so good as to enquire and report whether a similar measure might be adopted at those rivers in Ganjam where bridges have recently been built.

Para. 53.

22. As regards the second point, the Government approve of the Board's remarks in regard to the application of the local funds, as well as in respect to the general arrangements in Malabar.

Rajahmundry.....	Para. 3.
Chingleput.....	" 12.
Trichinopoly.....	" 29-30.
Tinnevely.....	" 32.
Salem.....	" 38 to 41.
Madras.....	" 56 to 59.

23. The operations of the six Districts named in the margin and reported upon in the Board's Proceedings call for no particular remark from Government.

(Signed) H. FORBES,
Acting Secretary to Government.

Extract from the Proceedings of the Board of Revenue,
dated 30th October 1857.

Resolved that the following reports
on Local Funds be laid before Government.

- 1624 Thoni Kaupam 28th April in C 14th May 1857
- 2153 T. Vagapattam 18th in Cans 25th June "
- 2572 T. Rajahmundry 26th June in C 3rd July "
- 1974 T. Masulipatam 21st in Cans 29th May "
- 1741 T. Guntur 8th in Cans 18th June "
- 1770 T. Nellore 12th in Cans 18th June "
- 1512 T. Addalah 26th April in C 14th May "
- 1829 T. Bellary 13th in Cans 20th June "
- 1611 T. Simmool 26th April in C 8th June "
- 2353 T. Chinglput 16th in Cans 19th June "
- 1805 T. S. Arcot 16th in Cans 19th May "
- 2077 T. S. Arcot 28th May in Cans 3rd June "
- 2736 T. Tanjore 7th in Cans 10th July "
- 2138 T. Trichinopoly 2nd in C 8th June "
- 2342 T. Madras 13th June in C 25th June "
- 2545 T. Trimmachy 22nd June in C 2nd July "
- 2098 T. Coimbatore 29th May in C 3rd June "
- 2832 T. Soler 11th June in Cans 18th July "
- 2878 T. Chinnai 3rd in Cans 18th July "
- 2559 T. Malabar 26th June in Cans 3rd July "
- 2076 T. Madras 29th May in Cans 3rd June "

* Guntur. Addalah
Vagapattam. Simmool
Nellore. S. Arcot.

2. In the Districts noted in the margin no
Funds of this Description exists at present.

Rajahmundry. 3. In Rajahmundry the sum realized in
the past Official year was only Rupees 25.

Masulipatam. 4. The Fund in the District of Masulipatam
amounted to Rupees 5240 by 2139 balance
of the previous year and Rupees 3101 Current
collected. The expenditure was only 855 Rs.
of which Rupees 665 were spent on roads sanc-
tioned in E. M. C 3rd April 1856 and the remain-
der on establishments for the Pollak Chul and

Bejoorah

Bezooah Ferry. The balance in hand amounts to Rupees 1385.

5. The receipts are mainly derived from the Canal and Ferry above mentioned. The former entails considerable expense in clearing and repairing and these objects must of course be fast provided for out of its proceeds. There is a surplus however of about Rupees 850 from the receipts of the year under report besides probably some portion of the previous years balance. The Board hope that these sums will prove sufficient for the repairs of the year and a part of the further receipts being expended in improvements.

6. The Civil Engineer proposes buying out the Bezooah Ferry collections in improvements in that town alone. The Board approve of the plan or wharf proposed by him and would wish to know what its cost is likely to be. As regards the market the Board presume that a reasonable charge will be levied for its use, so as at least to provide means for its repair for the people.

9 people of this town cannot expect the exclusive use of the Ferry funds which are realized on the general traffic of the River as well as the trade of the place itself. For works of purely local advantage the residents may well be expected to contribute some portion of the original outlay, in aid of the Ferry Funds - or to pay for the use of the improvements.

7. The Board have recently addressed the Government regarding the tolls on the Pettah Canal.

Guntoor. 8. In Guntoor the Local Fund is but of small amount. The receipts were only Rupees 689, and include the balance of the previous year (Rupees 258 1/2) and a small sum from the surplus Pagoda Funds. The expenditure was only Rupees 195 and was incurred for a purpose quite foreign to the real objects of the Fund.

9. The receipts of the current year are to be applied to the construction of a road on the coast and the building of

of a Market shed in Canton. The remarks of the Board on a similar project in Manipal are equally applicable to this proposal.

The Fund will in the current year be increased by the subscriptions of the ryots in the coast villages as directed in Extract Minutes Consultation 7th February 1857 No 148 R.C. The proceeds of the sale of the Nistia Salines however cannot be credited to it.

The Ferry Rents of Bellary constitute Bellary the only source from which Local Funds are drawn. They amounted in the year to Rs 5391 besides a balance from the preceding year of Rs 6098. The expenditure was very trifling and the Board hope to receive at an early date proposals for the outlay of the large sum in hand viz Rs 11,382.

In Chingleput the receipts were only Rs 451 while the expense incurred in building two boats for use at the Ferry across the Palam was Rs 1711. A large amount of surplus Pagoda Funds.

Funds but as Government are now here set aside for Municipal purposes in this District.

South Arcot. 13. The report from the District of South Arcot in which a Local Fund was first established is particularly satisfactory. The receipts during the year amounted to Rs 32,100, making the total income of the year (with the previous balance) Rs 49,024. The tax of one Anna per Canoe realized 27,320 Rs and Ferry Rents and Tolls Rs 4,553; while a small sum of Rs 527 was credited from Pagoda Funds.

14. The expenditure during the year was Rs 30,871 leaving a balance for future operations of Rs 18,152. Supposing the receipts to be about the same as in 1856/57, the Local Officers will have at their disposal in the succeeding year, an aggregate sum of Rs 50,000 which will afford very reasonable aid at the present time when expenditure from the General Funds of Government is so greatly restricted.

The

15. The operations of the past year are briefly as follows.

Roads newly formed	72 1/4	Miles
do Metalled	4	
do repaired	40	
	<u>116 1/4</u>	

Tunnels built	49
do repaired	2
	<u>51</u>

1 Jetty built
1 Bridge half finished.

16 The works proposed to be undertaken in the ensuing year comprise

Roads	38 1/2	Miles	Estimated
2 Bridges	5338		
9 Tunnels	1129		
	<u>65383</u>		

17 Many of these are now in progress and others are under consideration. The whole expenditure above estimated will not of course be incurred within the year.

18 The great difficulty experienced by the Collector and Engineer has been in procuring qualified persons as Superintendents. It

It is proposed to entertain out of the Local Funds a permanent Establishment. 6 Superintendents on Salaries of 40-50 and 70 Rupees Monthly. Each Superintendent is to have a writer on 10 Rupees per mensem and 2 peons and an Accountant on 30 Rupees is to be attached to the District Engineer and one only on 7 Rupees to the Collector. The total expenditure will be Rupees 115 Monthly, or Rupees 5380 per annum, equivalent to about 1 1/2 per cent on the current income of the year under report. The establishment bears a high proportion to the receipts but these will increase rapidly as the area of cultivation extends and the area for Churne tax enlarges, and the Board think it very desirable that the Superintendence, especially at the outset when new works are being planned and executed, should be efficient and trustworthy. As yet the District Officers have only succeeded in securing two Superintendents. In the past year Mr. R. E. Norfor was engaged as a Superintendent on a Salary of 100 Rupees per mensem and

and performed good service in opening
out several valuable lines.

19. The Local Officers have not been
able to do much to the minor village
communications but there will be set-
tled to as soon as some of the
more important roads are finished.
It will be seen that a portion of the
Funds have been expended on roads
of the class which Government have
declared should be constructed from
the general Revenues. This expenditure
the Board presume will be treated
as an advance.

20. The Board consider that the
Collector and Engineer deserve great credit
for the satisfactory manner in which
they have administered their Local Fund.

21. In the last Report it was stated *Tamper*
that there was no Local Fund in Tampore.
The Acting Collector now states that four
items apparently coming under this desig-
nation are realized in the District.

22. The first consists of the proceeds
of the sale of Curume trees. The receipts

in 1856/57 were Rupees 295 and there was a
sum in hand of Rupees 746. The Acting
Collector states that the trees are planted
and watered by the Merassidus at their
own expense. This being the case the
Board are of opinion that the proceeds
of the sales of such as become useless
for Curume objects should be appropriated
to the maintenance of the Curumes and
improvements of roads and not to the
repair of Government buildings.

23. The second item is derived from
renting the produce of plantations
of fruit trees for designs for the pro-
tection of the Curumes across some of
the streams in the District. The Board
request the Authority of Government
for crediting this item in the Local
Funds.

24. The 3rd source of income is the
"Tranquebar House Tax" levied on the houses
of Europeans and Natives in the Fort.
The object of this contribution is to
maintain an establishment for keeping
the Town. The money should continue

to be devoted solely to this purpose
and that of lighting the fort.

25. The 4th item is one of long
standing - and consists of the levy of
a $\frac{1}{2}$ per cent over and above the regular
duty on all imports from the port
of St. Pierre. The Vittoria river discharges
its waters into the sea at this place
and repairs were constantly required
to its north bank. The trade of the
port is materially dependent on these
repairs and in 1867 at the instance of
the commercial Resident the people con-
sented to tax themselves in the manner
above stated on condition that $\frac{1}{3}$ of
the proceeds of the impost should be
applied to the construction of the river
bank and the maintenance of Pagaras
and Mosques at St. Pierre. The levy of the
additional tax was sanctioned by
Government in the same year and still
continues.

26. The receipts during the year
amounted to Rs 82,000 the balance
on hand at its commencement having
been

Rs 3097. The only expenditure
within the twelvemonths included in
the Report was Rs 275 for the
pay of a Cavalier to watch the banks
of the River. There is therefore now
a surplus in deposit of Rs 3896.
27. The only objectionable part of
this arrangement in the original stipu-
lation that $\frac{2}{3}$ of the amount realized
should be expended in keeping up
Mosques and Pagaras. The Acting Collector
states that no disbursements have
been made for such purposes for a
"very considerable period." But this does
not remove the difficulty, as Govern-
ment may at any time be called
on to adhere to the terms of the
original agreement which mean while
they are deliberately disregarding. The
Board are of opinion that the Acting
Collector should intimate to the people
that Government can no longer adhere
to this arrangement and that hereafter
the full amount realized will be expended
on local improvements, such as repairing

roads of the Town - cleansing them &c.
The Board trust there will be no
difficulty in inducing the people
to assent to this modification. The
process should however be annually
applied for such purposes as are now
indicated by the Board and it would
be well at once to make known to
the people some plan for the future
appropriation of the money for their
own benefit.

28. The total receipts in Tanjore from
the various above mentioned within the
year were Rupees 1796 which was raised
to Rupees 6725 by the accumulations
of previous years. The expenditure in
1856/57 was Rupees 1573 and thus Rupees
5152 are now remaining in the Acting
Collector's hands.

29. In Trichinopoly the Trichinopoly.
only source of local revenue
is the rental of the grass
in the Fort Ditch which is
expended in various improvements
within

14. 13.
within the Town and suburbs.
The amount realized in 1856/57
including arrears - security de-
posited for the rent &c was
Rupees 946 of which Rupees 569 were
expended, leaving Rupees 375 in
hand.

30. The Collector reports that
in the District of Ranthambur a
small tax is levied and applied to
local purposes as in Salun to
which District the Ranthambur was
formerly attached.

Madura. 31. The sale proceeds of the
framings of various Tracts are
the only current item
of Local Fund in Madura
and they amounted to Rupees 606
in the past official year. A large
sum was set apart in 1847 from
the surplus Pagoda Funds for public
improvements including a scheme
for supplying the town of Madura
with water. The latter project

in accordance with the orders
of Government dated 1st February
last (No 254 P.W.D. Revenue Sanction)
is in obedience pending the re-
turn from England of Captain
Horsley who prepared the original
plan and Estimate. The bal-
ance of the Pagoda Fund will
of course be reserved for
the completion of this
work. The Board are
of opinion that the cor-
rection of the levels of
the Canals should be ef-
fected out of the proceeds
from Markets - this has been
being specially placed at
the disposal of the Magistrate
for improvements in the
Town and there being a
considerable surplus in
hand.

Simultaneously

32.

Every trifling amount is re-
ceived in Simultaneously and only from one or
regular source. "Revenue Clippings". In the
year under review a small sum consisting
of balances of subscriptions for bridges was
brought to account, and the entire receipts
including balance amounted to Rupees 533
of which Rupees 207 were spent on various
petty repairs to roads.

33.

Government
18th September 1857.

The Board have lately ad-
dressed Government in a separate com-
munication regarding the accumulated
Quit Rent of the Circulation Pagoda.

Coinbature.

34.

The Local Fund of the Dis-
trict of Coinbature had a balance at
its credit of Rupees 3080 at the commence-
ment of 1856/57 and the receipts during
the year were Rupees 3839, making in
the aggregate Rupees 6925. The current
receipts were mainly derived from Quit
Rents (Rupees 1719) and Court Fee (Ru-
pees 1507).

35.

The expenditure during the
year was Rupees 672, leaving a balance
in hand of Rupees 625.

The

The Board remark that some of the Roads on which money has been expended from the Local Fund sum to be of a class beyond its scope, and that some instances a small Choultry has been constructed.

The Collector will explain the circumstances under which sums are expended from the "District Funds".

In Salem the Local Fund is derived from the Cart tax - voluntarily contributed by the people of Tany rents and a small item viz the sale proceeds of a market at a bustling station.

The Tany Rents produced Rs 373 or Rs 445 in excess of the previous year. The Cart tax amounted to Rs 200 being Rs 315 less than in 1855. The total receipts from the 3 items above noted was Rs 4722 and there was a balance in hand at the commencement of the year of Rs 2522.

Of the total sum of Rs 7244 at the disposal of the local officers, Rs 5581 only were expended owing as explained

Canara.

explained to the difficulty of obtaining labour.

In the current year it is proposed to lay out Rs 4850 on the repair of 75 miles of road.

The Local Fund in Canara is derived from Tany Rents and Cart Tax. The total amount realized within the year was Rs 13935, exclusive of a balance of Rs 7850. Of the entire sum of Rs 21791 thus available for expenditure, only Rs 8393 were laid out owing apparently to the paucity of Executive Officers by which cause the operations of the current year are also likely to be affected.

The Solghing bridge at But has been completed at a total cost of Rs 2501-10-8 and some further work (though at a heavy rate of charge) done on the Coast Road. Nothing has been done within the year towards the construction of Quays and Wharves at Buttegutur and Sudday beyond collecting materials at the former place. A sum of Rs 5000 is set down for these works in

on the estimates of the current year and the Acting Collector fears they cannot be undertaken. Besides this item the Estimate makes provision for the continuation of road works now in progress, Rs. 500 for Road repairs and Rs. 500 for contingencies. The total of these sums amounts to Rs. 1350 or nearly Rs. 2000 less than the balance in hand, leaving the whole of the current income of the year to remain unexpended.

44. The Board trust that the Acting Collector and District Engineer will be enabled to make arrangements in carrying on work with greater vigour and as the funds at their disposal are large it would be well to entertain a special agency as in South Arcot, at least for particular works such as the Survey at Suddur and Pullegat.

The Acting Collector incidentally

45. urges the importance of continuing the Canal communication now open between Belurghatam near Cannanore and Suddur, northwards to the Mangalore river.

17. river Mr. Robinson believes the undertaking is quite feasible and remarks that its advantages would be particularly realized at the present moment when the early commencement of the Monsoon has prevented supplies of rice being thrown into Malabar where prices are extremely high.

46. The Board apprehend that this project is beyond the scope of the Local Fund but, if otherwise, some portion of the amount available might be profitably expended in surveying the line & under the Superintendence of the D. P. E.

Malabar.

47. The receipts Rs. 355 1/2 in the District of Malabar from the only source of Local Fund Revenue brought to account viz. Ferry Rents and Tolls amounted to Rs. 32773 making with the previous year balance of Rs. 17720, an aggregate sum of Rs. 50493. The expenditure within the year was Rs. 27697 leaving a balance of Rs. 22802.

48. The outlay on each of the three classes of works undertaken is shown in the

The following abstract.
 June... 5007.
 Cash... 1730.
 Balance... 3000
25307.

The completion of the various works now in progress will involve an estimated expenditure of Rupees 2530 or about 4000 beyond the balance in hand, so that the income of the current year is forestalled to the latter extent.

The Acting Collector gives a detailed account of the works meriting notice and it is only necessary for the Board to draw the attention of Government to the advantages derived in Malabar from the Fund. It will be seen that one bridge has been completed and two others of great utility are in progress, besides several of minor importance. Considerable attention has also been paid to the Roads and several of great importance have been opened and improved. The construction of the Calicut Bazar Railway was sanctioned by the Chief Engineer at a cost of Rupees 2530 and the work

work is expected to be finished in the course of the next working season. As the Canal has been constructed from the Local Fund, and is besides unconnected with the general line of water communication, the Board concur with the Acting Collector that the receipts of the toll imposed upon the traffic on it should be credited to that Fund. The Board also agree in the Acting Collector's opinion that the expenses of the other Canals should be defrayed from the general Piles unless the receipts are to be blended with the Local Fund.

There are two subjects mentioned by the Acting Collector which call for particular remark. The first of these is the question of laying tolls on bridges constructed from the Local Funds. The

Board have been in communication with the Acting Collector on this subject as regards the Calicut Bridge and also with the Chief Engineer respecting the Chinnore Bridge in connexion with Government. However

From Malabar 22nd June 31st October 1850.
 Proceedings to Collector 31st Oct 1850.
 From Malabar 22nd June 31st Oct 1850.
 Proceedings to Collector 31st Oct 1850.
 From Malabar 10th June 31st Oct 1850.
 From 22nd July 31st Oct 1850.
 From Chief Engineer 22nd and 25th September 31st October 1850.
 From 22nd to 31st Oct 1850.

Extract Minutes Amherst 27th Jan.
many of the M.D. & Co. expressed their
reluctance to introducing the tolling
system as the result of deliberation on
the general question and on a settled policy.
This decision was communicated to the Act-
ing Collector but he has again urged that
the question should be now decided and
the Board take this opportunity of bringing
it under the consideration of Government.

51. The circumstances of the Ma-
chiche District are peculiar and exceptional.
Traffic over the rivers of the District is
for the most part effected by means of
ferries which are rented out. Passengers
and Traffic are now taxed for conveyance
across the streams and from the river
weights Bridges are being gradu-
ally built. It seems therefore wholly
unobjectionable to levy a toll for the use
of these Bridges, particularly as the people
will be saved the delays and inconve-
niences incidental to the ferrying sys-
tem and will also be required to pay
less than they now do. Moreover unless
tolls

tolls are introduced, every Bridge as it is
built will reduce the Ferry Rents and
ultimately the Local Fund will cease to
exist. The tolls over Bridges may be rented
out as the Ferries now are and the in-
dependent character of the people of the
District (to whom such contracts are no
novelty) is a safeguard against exaction.
It also appears from the Acting Collector's
last communication that tolls are now
levied on some bridges.

52. The Board trust that Govern-
ment will admit the sufficiency of
these arguments. So far as the Acting
Collector's scheme there is however a legal
difficulty caused by the provisions of Act
VIII of 1857. Under that enactment tolls
cannot be levied from passengers not car-
rying loads for hire, and the Acting Col-
lector opposes this distinction as unjust
in itself and as affecting the revenue.
From the return of traffic during a
single week (vide Margin of Para. 2 of
his letter dated 24th November last) it
will be seen that the passengers by
the

In Com. 8th April '57.

the Ferry numbered 2508 while only 9 carts and 28 Bullocks crossed during the same period. The receipts at the rates suggested by the Acting Collector would have been Rspees 27 for Passengers and only 2 Rupees for Carts and Bullocks. It seems also unjust to tax a coolie carrying a load and exempt a person equally making use of the Bridge and possibly better able to pay. Mostly because he carries no burden.

The Board apprehend however that as the Act is of general operation tolls can only be levied in accordance with its provisions. On receiving the orders of Government the Board will finally arrange matters with the Acting Collector.

53. The other point calling for remark is the future disposal of the Local Funds. The Acting Collector points out that while the great want of the District is Bridges but a small portion of the Funds. derived as they are from the Taxes is devoted to that purpose. The expenditure has been mainly for Roads, the utility of which is often counterbalanced

50
by the difficulty of crossing streams and ravines intersecting their course. The Board agree with the Acting Collector that the Subconstruction of Bridges should for the next few years be considered the chief object of the Fund but they do not think it necessary to prescribe that any particular proportion of the money available should be set aside for this purpose, as the projection of all works rests with the local authorities. The District Engineer also concurs with the Acting Collector on this point.

54. The Board also see no objection to some portion of the Fund being applied to the construction of structures for Native Travellers as the climate of Malabar and the absence of Villages render such buildings peculiarly necessary. The Acting Collector will explain whether he intends fixing any charge for the use of these buildings in order to provide funds for their repair and maintenance and for the employment of some person to

to take care of them.

a 55.

The Board remark, that in some instances the Accountant General has ordered the sale proceeds of deemed trees to be carried to the Government Revenue, but they believe Government intend such receipts to be credited to the Local Fund.

2 56.

Under the orders of Government Madras dated 23rd January last (A. N. D.

1873) the sums realized in Madras by erecting of the grass on the Fort Esplanade and the privilege of collecting murrum in different localities have been brought to account as Local Funds. The management of the first named source of revenue was transferred from the Superintendent of Police to the Collector in August 1855. The grass was rented out at 200 Rs. per Mensem and Rs. 2800 realized up to the end of April last to which was added Rs. 1000 the value of certain indispensable materials the amount of fines levied by the Police for the Board presume trespasses on the rented grounds.

The

The total receipts were thus Rupees 29700

57

The other contract brought in Rupees 1078 the demand being 1870.

58.

The total income was thus Rupees 5054 and the expenditure Rupees 2507 leaving a balance of Rupees 2547.

59

The outlay was limited almost entirely to the repair of the pillars and ~~standings~~ around the Esplanade, which cost Rupees 2135. The only other item of consequence being the payment of Rupees 350 paid as compensation for turfing cut on the Esplanade.

60

For the statement now submitted the Government will perceive that the total amount realized on account of Local Funds in the Districts where such Funds exist amounted including Balances of the previous year to Rupees 122770 while the expenditure was Rupees 80272.

61.

The Board trust that in the course of a few years a similar Fund will be established in every District. In proof of the advantages

of the Scheme no better illustration can
be afforded, than the Reports of the
Collectors of South Arcot and Malabar
though even in these Districts the in-
system is of but recent establishment
and not yet fully developed.

(True Extract)

John
Secretary

A. Forbes Esq.
Secretary to Government
Revenue Department.

At W. Hill.

D. McKel 1857
 Revenal
 Do to Cons 8th Jan'y/58.
 V^o 2194-1504

Quota 30th Octation 15th
Rec^d 31st

No 3688
Encl. 68 Returned 66 Enc.
J. E. H. 29. 6th January 1855. 4 Decr/54

Reporting on the
management of the Terry
and other Local Funds in
the several Districts for
the past Official Year.

No 20.

03 Dec 1923

23
 1/15
 Marine Department,

13. Extract from the Proceedings of the House of Marine
dated 24th November 1839

Read letter from the Collector
of Coimbatore dated 13th November 1857 of
judging explanation called for by the
Board with reference to the necessity
for the establishment on the road from
Pulachy to Collingode.

Read also letter from the Acting
Collector of Madras dated 13th
November 1854 stating that he did
not contemplate imposing fees for the
use of the proposed Manuscript-
room that when they are brought into
use an establishment might be enter-
tained. —

(Hear Enter No 195 & 176)

Submitted for the information of Government with reference to paras 36, 37, and 38 of the Board's report on Local Funds

White

dated 30th October 1834. No. 3688.

(Anna Eschsch)

John

Acting Secretary

To

Mr. John Esch

Acting Secretary to Government

Warren Department.

(24)

Extract from the Proceedings of the Board of Revenue, dated 31st October 1856.
Read letter from the Acting Collector of Malabar 22. October 1856.

Here Enter No 1371
The Board fully concurs with the Acting Collector as to the propriety of levying a toll at the new Bridge over the Collator River. The people who have hitherto had to pay for crossing by the Ferry cannot justly complain of having still to pay a smaller sum when a bridge is provided and they are relieved from the delays &c of a Ferry.
The Acting Collector will be furnished with a copy of the Board's Proceedings dated 31st October 1856 regarding the Levy of Tolls at

11. Oct 20 1857 1858-1859
from 22. Oct 1856 to 1858

1857-1858

Dec 1857
20th and 8th Jan 1858
11/51

Extract from the Proceedings of the Board of Revenue

24th Dec 1857
27th Dec 1857
3rd Dec 1857
11/51

1857 Dec 9. 64. January 1858.

check nothing for any
amount to be paid from the
Office of the Collector
to the Acting Collector on the
10th from Calicut to
Girgaon from the
10th to the 10th of the 10th
10th to the 10th of the 10th
10th to the 10th of the 10th
10th to the 10th of the 10th

1857 Dec 11/2

at a bridge near Chicacole in Ganjam.
 The Board instruct the Acting Collector to
 consider the views therein expressed
 and to state how far they may be
 applicable in this case and what vari-
 ations may be rendered necessary
 by local peculiarities.

3 The Acting Collector will
 observe that in that case it has been
 proposed to levy the toll both ways
 coming and going - however frequently
 a conveyance may pass. The advan-
 tages of this system are that it obviates
 all delays and difficulties connected
 with the issue of Tickets. Provided
 the rates of Toll are kept lower
 on this account than they otherwise
 would be and residents in the
 immediate neighbourhood are allowed
 the privilege of Compounding for
 them by an annual payment in
 advance, the Board think rather
 principle

26 principle should be adopted. There
 are cases however to which the rule
 or at least the commutation part of
 it would be inapplicable. as for instance
 in the heart of a populous town where
 much confusion and delay would
 ensue from the number of persons
 compounding, and the difficulty of
 distinguishing between those who have
 and those who have not compounded.
 Here however the issue of Tickets would
 be almost equally inconvenient and the
 best plan would be to charge a very
 low rate every time.

4 At Chicacole it is not proposed
 to toll foot passengers but there can
 be no objection to such a course at
 Ellatou so far as regards persons
 carrying loads for hire.

5 The rates hitherto in force
 at the ferry are unnecessarily
 numerous

numerous. No distinction should be founded on the circumstance of a conveyance or animal being loaded or not - and the difference between large and small Elephants should be abolished - and the number and rates reduced and simplified some of the existing ferry charges in amount &c are opposed to Act VIII of 1851.

16. On receiving a revised Table of Rates the Board will lay the matter before Government.

17. An Estimate of the probable return at the proposed rates and a Statement of existing Traffic should be furnished if practicable.

18. The Acting Collector will also state whether he proposes renting out the Tolls or collecting them directly on behalf of Government.

19. The Board will give their best consideration to the promised report

20.
report on Tolls generally in Malabar and they trust that the Acting Collector will not be deterred from giving his views freely and unreservedly by the opinions expressed by the Board in these Proceedings or their Enclosures.
(See true Extracts)

(Signed) J. D. Sim
Acting Secretary
To
W. Robinson Esq.
Acting Collector of Malabar

Extract from the Proceedings of the Board of Revenue dated 31st October 1856.

Read the following Extracts from the Proceedings of the Chief Engineer regarding the levy of Tolls on the Chicacole Bridge dated 22nd and 25th September 1856.

(Here enter Nos 6692 & 6799)
The Board believe that in England

England. Tolls on Bridges are not treated in the same way as Tolls on roads. In the case of the former, the Toll is levied generally every time any conveyance passes, however frequently it may do so in the course of a day.

2. It is obviously consistent with justice that those who use a bridge or road the oftener should pay the most, and the Board think that this is the principle which should be adopted at all events, as regards a Bridge, the rate of toll being fixed with reference to it. The great advantage of this system is that it obviates the necessity of issuing Tickets which unless dated are inoperative as a check. The Ticket system also involves delay and leaves an opening for disputes and difficulties.

3. The Board consider that conveyances should be tolled — whether

whether loaded or not, but they would make a distinction between 4 wheeled and 2 wheeled carriages — and charge the former at a higher rate than the latter. With regard to any distinction being drawn between wheels with broad and narrow tyres the Board think that if the distinction is to rest merely on the breadth of the tyre, it should, although in accordance with Act VIII of 1851, be abandoned until a necessity for it is found to exist. The Board imagine that almost every bandy would come under the higher rate if the width of tyre named in the Act were adhered to. — If a distinction could be made as in the Ceded Districts between broad wheels with tyres and spokes and solid wooden discs with very sharp edges the Board consider that the greater injury

injury done to the roads by the latter might properly be regarded and a heavier toll be demanded. The distinction in such case would not be the width of tires which it may be difficult to estimate, but between solid and open wheels which can be seen at a glance. The Board apprehend however that any such arrangement is opposed to Act of 1851.

Sheep, goats and pigs may, the Board think pass free, but the exemption should not be extended to ploughing Bullocks which would be a source of frequent disputes.

Horses, Ponies, Apes and Horned Cattle might all be classed together.

The Board would maintain the same rates throughout the year and allow residents in the neighbourhood the option of compounding at

at certain annual rates. 39
6. With regard to management the Board give the preference to the renting system; the renter being required to give security for the due performance of his contract.

7. The appended table shows the tolls modified as above suggested. With regard to the rates the Board would remark that if the Toll is intended to cover only the cost year of the Bridge, the rates seem fair and moderate, but if the Toll is really for any length of road on each side as well as for the Bridge itself, a higher scale of charges may reasonably be adopted, but residents in the neighbourhood should be allowed to commute at the lower rates now proposed.

8. The Board remark that the

the sanction of Government is required
for the levy of tolls under Act III of
1857.

A true Extract

signed J. D. Sim

Acting Secretary

To Mr. Robinson Esq.

Acting Collector of

Malabar

1	Bandies whether drawn by one or more bullocks loaded or empty	Rs 4	a
2	Horses - Ponies - Bullocks - Buffaloes Mules - Asses whether loaded or not	"	6
3	Camels	"	2
4	Elephants	"	2
5	2 Wheeled Carriages whether drawn by horses, ponies or bullocks	"	2
6	4 Wheeled	"	4
7	Palanquins and Tongues	"	1
8	Shoolies, Munchies	"	6

Exempt. Sheep - Goats - Pigs - Cows and Calves -
Animals drawing a vehicle are not
to be charged in addition to the vehicle.

Commutation rates payable in advance annually

No 1	3 Rs	No 4	12 Rs	No 7	6 Rs
" 2	1 "	" 5	12 "	" 8	3 "
" 3	12 "	" 6	24 "		

signed J. D. Sim
Acting Secretary

True Copy

Sim
Acting Secretary

Enclosures

In an Extract from the
Proceedings of the Board of
Revenue to the Acting Re-
venue Secretary to Govt.
Dated 30th October 1857. A-3588

R1504
J. H. [unclear] 1857

Copies

Board's Proceedings to the
Govt. dated 31st October 1857
Nos 3506 and 3505.

Regarding the levy of
tolls over the Chiacole Bridge
and near Bridges over Ellerton
River.

Enclosure.

In an Extract from the
Proceedings of the Board
of Revenue to the Acting
Revenue Secretary to Govt.
Dated 30th October 1857. A-3588

R1524
J. H. [unclear] 1857

General Statement of the
Receipts and Expenditure
in the account of local
funds in the District of the
Madras Presidency for the
Official year 1856/57.

of local funds in the Districts of the Maurus Presidency for the

C32

ent Receipts.

[illegible]

Product: 7 146
84512

16
217
J. H. H. H.
J. H. H. H.

General Statement of the Receipts and Disbursements on account of
Official year 1956-1957. *ES*

Districts.	Balance of last account brought forward.	Money Rents Tolls.	Road Fund.	License clippings.	Rent of Roads.	Grass Rents.	Cart Tax.	Cartmanure Rent.	Agricult Plantations.	Tranquillar Police Tax.	Madharan Police Tax.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs	Rs									
Ganjam—	"	"	"	"	"	"	"	"	"	"	"
Vizagapatam	"	"	"	"	"	"	"	"	"	"	"
Rajahmundry.	"	25	"	"	"	"	"	"	"	"	"
Masulipatam.	2,134	2,035	"	"	"	"	"	"	"	"	"
Guntur—	258	271	"	"	"	"	"	"	"	"	"
Chittoor—	"	"	"	"	"	"	"	"	"	"	"
Cuddapah—	"	"	"	"	"	"	"	"	"	"	"
Bellary—	6,098	5,391	"	"	"	"	"	"	"	"	"
Murpur—	"	"	"	"	"	"	"	"	"	"	"
Chingleput—	"	461	"	"	"	"	"	"	"	"	"
North Arcot—	"	"	"	"	"	"	"	"	"	"	"
South Arcot—	16,624	14,533	27,314	"	"	"	"	"	358	257	"
Tanjore—	4,974	"	"	1,295	"	"	"	"	"	"	"
Trichinopoly	10	"	"	"	"	934	"	"	"	"	"
Madurai—	25,491	"	"	606	"	"	"	"	"	"	"
Tinnevely—	53	"	"	377	"	"	"	"	"	"	"
Coimbatore—	3,036	1,714	"	15	"	"	1,561	"	"	"	"
Salem—	2,522	973	"	"	"	"	3,449	101	"	"	"
Canara—	7,356	10,514	"	"	"	"	3,416	"	"	"	"
Malabar—	17,726	32,773	"	"	"	"	"	"	"	"	"
Malabar—	"	"	"	"	"	2,560	"	"	"	"	"
Total.	56,822	55,710	27,319	1,293	"	3,794	5,126	100	358	257	"

Chet. G. W.

Revenue Board (Offic.)
Herts. & Exg.
31. Oct. 1857.

13/23 B. D.

Extract from the Minutes of Consultation
Under date the 6th January 1858

Recd the following extract
from the Proceedings of the Board
of Revenue.

(Here enter 30th October 4263/004.1357
4263/3688 and 4165.)

H
G
14
6
M.M.

1. With these proceedings
the Board of Revenue furnish
the annual reports on the
management of the local
funds, required by para 12 of
the Rules for the management
of those funds, passed by
Government on the 11th April 1856

2. The sums brought
to the credit of the local funds,
and the disbursements made
therefrom during the year 1856/57
in the several Districts of the

Presidency

Residency, are exhibited at
 one view in the general
 statement prepared by the
 Board. It appears from this
 Return, that no local funds
 exist in the six Districts of
 Ganjam, Vizagapatnam, and
 Vellore, Giddalur, Kurnool,
 and North Arcot; and that
 in four others Viz, Rajah-
 muntry, Guntur, Chingle-
 put, and Simevally, the collections
 did not exceed 500 Rupees, and
 that, of the remaining eleven
 Districts, in three alone were
 the collections of any importance,
 Viz. South Arcot 32,399 Rupees,
 chiefly from the road fund,
 Canara 13,935 Rupees prin-
 cipally from Ferry rents and
 tolls, and Malabar Rupees 32,773
 entirely from those sources.
 The disbursements of any
 consequence

34
 Consequences were in South
 Arcot 30,871 Rupees, Coimbatore
 6121, Canara 6393, and Malabar
 27,697 Rupees.

3 The following state-
 ment presents the operations
 of the year in a more compact
 form.

	Receipts			Disbursements	
	Balance of Currents		Total	Rs.	Rs.
	Last Acct. Rs.	Receipts Rs.			
1 Masulipatnam	2139	3101	5240	855	4385
2 Bellary	6098	5391	11489	107	11382
3 South Arcot	16624	32309	49023	30871	18152
4 Coimbatore	3086	3839	6925	6121	804
5 Telam	2522	4722	7244	3531	3713
6 Canara	7858	13935	21793	6393	15398
7 Malabar	17726	32773	50499	27697	22802
8 Madras	"	4654	4654	2507	2147
Total Rs.	55051	100814	156865	78082	78783
In seven Districts	30771	5334	36105	3190	29375
	86822	106148	192970	86272	10658

Masulipatnam
 70:407.

The collections to
 the credit of this fund in
 Masulipatnam were chiefly
 from

From my confidential source
2055, ~~and~~ quarterly from tolls
on the ~~the~~ canal. ~~Refers~~
1856/ The reduction in the
rates of toll authorized in
the Extract. ~~Minister~~ ~~Consul~~
dated 25th October 1857. 1854,
is likely to affect the re-
sources from this ~~last~~
mentioned item, and as
the canal is represented
to entail considerable
expenses for repairs, the
Government think with
the collector, that little,
if any, surplus will
hereafter be available
for local improvements.

5 The application
of the ~~the proposed~~ ~~the proposed~~
collections to improvements
in

Guntur
10: 8 @ 10

39 C
in that Town seems
desirable, but no decided
opinion can be formed
until the cost of those im-
provements, and the means of
keeping them up, are ascer-
tained. The Government
would wish to be informed,
whether the inhabitants of the
town have been consulted in
the matter, and if so, whether
they have been found willing
to co-operate in any way in the
measures proposed by the
Civil Engineer.

6 The expenditure of
Rs 195 in Guntur, in the
purchase of a piece of ground
contiguous to the Cutcherry,
in view eventually to the
enlargement of the Govern-
ment buildings, is a mis-
application of the local funds.

and

and cannot be sanctioned.

This amount will be recredited to the local funds. The Govt. agree with the Board that the sale proceeds of the Dist. towns should not be credited to the local funds.

7. The receipts to the credit of the local fund in Bellary amounted to Rs. 11,489, while the disbursements have been only Rs. 4,107, leaving a balance of Rs. 11,382. The District Engineer, it would appear, is preparing estimates for the improvement of some of the more important roads, but as more than half of the current year has already expired, it is obvious that, whatever measures proposed for the above purpose may be approved by the Board, should be undertaken without delay. It is desirable that the annual expenditure should more nearly approach the receipts of the year.

Bellary
p: 11

South Arcot
p: 12 @ 20.

34. 236
year than it has heretofore done, and that the amount now available should be at once applied to the complete improvement of one or two lines deemed most important, rather than ^{be} laid out in small sums on several lines, to be gradually completed from the resources of future years.

8. The total receipts amounted to Rs. 49,024, and the expenditure Rs. 30,781. This last mentioned sum was laid out chiefly on roads, viz. in the formation of 72 1/4 miles, in the metalling of 4 miles, and in repairing 10 miles, besides which, there were 49 tunnels built, & 2 repaired, there was also a jetty built, and a bridge is reported to have been finished. The Government consider the operations of the year to be satisfactory. In regard to the want of Superintendence claimed of the Government, will not object to the proposal to maintain a permanent establishment to be paid from the local funds, if the local officers find that the system

andward

answers, and they think that the
charge of Rs 255 ^{in month} amounting to 10%
per cent of the current income, is
high, & should be diminished
to some extent, either by a reduc-
tion in the number, or in the
salaries proposed.

With reference to the ex-
penditure on Roads, there being of which
are to be provided for from the Genl
revenues, & which the Board, however,
will be treated as an advance, the
Government will observe that they have,
in para 7 of Extract Minr: Cons: 20.800.34
of 11.55 declared that the practice of
advancing money from a special fund
for purposes other than those connected
with it, was objectionable on many
accounts, & desired ^{that should} such to be discontinued.

In Tanjore four different items have
been brought to account for the first time
under the head of local funds, these are,
1. The sale proceeds of annam trees, 2. The
produce of the plantations designed for the
protection of the annam crops some of the
streams in that District, 3. The Tringushar
House tax, & the Muliamay or crutaga
above the regular duty levied on all
exports from the port of Nagore.

Tanjore
10.21 & 28.

35.
37
11. The receipts from the
sale proceeds of annam trees amount-
ed, with the sum in hand apper-
taining, to previous years, to Rs 10.39. The trees being planted and
watered by the clerics at their
own expense, the Board are of
opinion that the proceeds of the
sales of such as become useless,
should be appropriated to the
maintenance of the annam and
improvements of roads, and not
to the repair of Government build-
ings. The Government have, in
compliance with the Board's
opinion that a somewhat similar
expenditure on Government build-
ings in Guntur was a misappli-
cation of the local funds which
could not be sanctioned, and they
directed that the amount should
be credited to those funds. The
same rule would apply in the
present.

present case would not, for a
doubt, that has arisen in the
matter. From the description given
by the Acting Collector of the
fund realized by the sale of
various lands, the Government ques-
tion is the amount can be in-
cluded in the local funds. The
lands, it appears, are planted and
watered by the allottees and
are in no way the property of the
Government. They would be the
property of those who planted and
watered them if the individuals
could be pointed out, but as
this is probably impracticable, the
Government consider that the sale
proceeds should remain with the
Collector and be at his disposal
for such minor works to improve the
convenience of the Villagers as can
not be charged to the State, and
would not come within the scope
of

28
of the local fund, the Allottees
must supply the fund, and they
have a right to the benefits of
its expenditure. The sum im-
posed laid out in the repairing
revenue buildings will be returned
to its original head.

12
As regards the second
item, the Government believe that
the sum derived from the plant-
ations made at the allottees have
been left entirely to the
disposal of the Engineer and
have been appropriated to keeping
up the plantations, and afford-
ing protection to the banks
at the river heads. These
are very necessary works,
and at the same
time such as the local
fund would probably
not

not be applied to, if
the funds were credited
at once to that head; the
Government therefore
direct, that the plan-
tations be first attended to
from the funds which they
may yield, and that
at the close of each year
whatever balance may remain
be paid over to the local funds
for the year ensuing.

13 In respect to the
Tranquebar House tax, the Government
do not desire any change; it is purely
a municipal tax which should
continue.

39
as heretofore to be applied to
its present purposes, and kept
apart from the Local funds.
The fourth item relates
to the centage on goods exported
from Nagore. The Government
believe that the main object of
the tax was to prevent the
Vettur disembarking in the
French territory and thus making
Nagore a French port. The
river has naturally a tendency
to the North, and immediately
north of its present bank the
land belongs to Marical. These
protective measures are however
obviously more for the benefit
of the Government than of the
Merchant. They preserve
the Government Sea Custom
duty, while a transfer of
the port to Marical would
make Nagore free. The
expenses

expenses attending the works
 there should clearly be debited
 to Government, and for the
~~purpose for which it has~~
~~hitherto been collected~~, the
 quarter per cent duty should
 be ~~discontinued~~. Nagore is
 however an extensive town
 chiefly inhabited by Mussulmans,
 and it would be very desirable
 that the merchants should
 consent to a continuance of
 the tax on condition that
 the entire proceeds shall be
 expended on Municipal
 improvements. I am that even
 the balance now at the credit
 of the fund might be at
 once invested, and the interest
 paid in lighting the town, or
 providing a scavenger establish-
 ment. The Board will be
 good as to convey to the
 Acting Magistrate the Government
 wishes

I devoted to the City Ba-
 nne strictly municipal
 character.

it being clearly understood that
 it the not include repairs
 to Municipal buildings - machinery
 by the Board -

Madura p. 31

wishes on the subject, and
 will instruct him to use
 his endeavors to maintain
 a fund which might be
 the means of so much con-
 venience to the people.
 Should the merchants
 not consent to the im-
 munity, the balance now in
 hand will be expended on
 any suitable improvement
 to the town, and the collection
 of the tax will be discon-
 tinued. In any case the
 works at the mouth of the
 river will be hereafter
 treated purely as Government
 works, and be debited to the
 public account.
 The proposal in
 this para to apply the sur-
 plus amounts in the con-
 struction of the levee of the channel
 connected with the project of

the water supply to the town of Madurai is approved.

16. The receipts in Coimbatore, including the previous year's balance, amounted to Rs. 6925, and the expenditure to Rs. 6121. The Government observe that in the year under review, the expenditure has more nearly approached the income of the fund than in 1855/56, a result that would have been gratifying had the outlay been upon legitimate objects. The Board remark that some of the roads on which money has been spent are of a class beyond the scope of the local fund, and that in one instance a small choultry has been constructed. From the Collector's letter it appears that the sum laid out on the choultry was merely an advance, and has since been repaid. On the subject of advances, the Board will communicate to the Collector the views

Coimbatore
P. 34 & 37.

Canara

10:42 @ 45.

views of Government as laid down in Coll. Memo. Cons. 20th November 1857, N^o 1185, para 7.

17. Of the total sum available for local purposes in Canara Rs. 21,791, only Rs. 6,393 were expended, and this result is attributed to the paucity of executive officers, which it would so appear is likely to affect the operations of the current year. The Government think with the Board that in such an emergency, especially where large works such as the quays

gangs at Tondiar and Andagutur have to be executed, a special agency should be entertained, and they accordingly authorize the employment of a suitable establishment when necessary.

B. The proposition to continue the canal communication between Pithikattam and Tondiar to the Mangalore river has already formed the subject of correspondence with the Chief Engineer, and an estimate of the probable cost having been specially called for, no further orders respecting it are required in this place.

The

Ex: Min: Cons: 26th Sept 1857
1858.

Malabar
P. 47 & 55

RV
19. The sum to the credit of the local funds in Malabar was Rupees 50,499, of which Rupees 27,697 have been expended, and works are in progress which will absorb the remaining balance, and forestal, in some measure, the receipts of the current year. The works executed or in progress are all of more or less importance to the well being of the province. The Government agree with the Board that the receipts from tolls levied on the traffic passing on the Calicut Bazar Canal, itself constructed from the local fund, should be regarded as appertaining to that fund, and credited accordingly to it.

20. The Board allude to two subjects mentioned by the Collector as calling for particular

particular remarks the first
 relates to the question of bridging
 the bridges constructed
 from the local funds, and the
 turned to the future disposal
 of those funds. The question of tolls
 is one which cannot be con-
 sidered in a paper
 respecting to review the proceedings
 of the local officers in the
 management of funds specially
 placed at their disposal for
 and improvements. The Govern-
 ment of India have recommended
 and have called the
 attention of this Government to
 the question of the general
 of tolls, and it is to be hoped
 that at no distant date, and
 arrangements will be made which
 will apply to the communications
 in all
 parts of the Presidency. As

As regards the local
 business, the practice
 paying tolls at the ferries
 has been so long
 established that the
 revenue has been
 case as it is to be de-
 creased of a similar
 tax for the use of the
 greater convenience
 of the public, & the
 Govt. will be held
 of the local officers
 on the subject of
 new bridges. It is
 suggested that
 tolls on ferries
 be abolished at the
 Government of India
 25th March 1870
 25th March 1870
 16th Oct. 1870

It is to be hoped that
 the Government will
 be able to make some
 arrangement for the
 betterment of the
 communications in all
 parts of the Presidency.

22. As regards the second
 point, the Government approve
 of the Board's remarks in regard
 to the application of the local
 funds, as well as in respect to
 the general arrangements in
 Malabar.

23. The operations of
 the six districts named in
 the margin and reported upon
 in the Board's proceedings call for
 no particular remark from
 the Government.

Regulation - 1.3.
 17.
 24-30.
 32-
 38-40.
 56-58.

It is to be hoped that
 the Government will
 be able to make some
 arrangement for the
 betterment of the
 communications in all
 parts of the Presidency.

3 Copies to the Secy of Govt.
 Chief Secy.

It is to be hoped that
 the Government will
 be able to make some
 arrangement for the
 betterment of the
 communications in all
 parts of the Presidency.

(41) 214

5-11-08

Revenue Dept.
D to Cons 8th January

No 9.

Extract Mins of Cons.

At 6th January/58

Res. from Bd of Rev. 9/26th
W. 158 £ 10 6 2 1/2 in 6th May

Res. from Bd of Rev. 27th May/58
£ 1780 in Cons. 15th June

Res. 20th May/59 £ 1864
Cons 24th June/59 £ 1913

Reviewing the Board's report
on the management of the Ferry and
the Funds in the several Districts
for the first official year.

No 20 at 21