M.R.O. 14—18,000—27. 9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1067 Press ~~Mis.~~

171-172

Dated 10 - 5 — 1867

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th May 1867.

No. 171. Read the following Proceedings of the Board of Revenue:—

Submitting report on the operations of Local Funds during 1865-66. } (Here enter 15th January 1867, No. 274.)

No. 172. ORDER THEREON, 10th May 1867, No. 1,067.

Local Funds, No. 2.
Account.

1. These Proceedings contain the Board's report on Local Funds for 1865-66.

2. *District Road Fund.*—The income of the District Road Fund amounted to Rupees 6,53,354, or Rupees 1,09,179 more than in 1864-65.

Receipts,	1864-65	... ...	Rupees 5,44,175
Do.	1865-66	... ...	,, 6,53,354

3. The increase resulted chiefly from Fishery Rents, which were credited to the Fund for the first time in 1864-65; from the Road Cess, which was collected throughout the whole of the district of Trichinopoly where the new Settlement was completed, and which was imposed for the first time in Coimbatore on the reduced assessment of old well lands; from the augmented surplus of the Pound Fund; from the realization of outstanding Grass Rents in the Godavery District; and from the receipt for a full year, instead of a portion of a year, of the income from Palmyra Rents in Salem, and from the per-centage on Escheat sales in Malabar.

4. The Road Cess was newly introduced into two districts, Madura and Kurnool, but the sum collected in Madura was very small, and nearly the whole of that collected in Kurnool was carelessly credited to Imperial Revenue, and has now to be refunded.

5. The Government observe, with satisfaction, that the contributions by private individuals in aid of public works increased from Rupees 7,864 to Rupees 14,154. The Tanjore, Cuddapah, Godavery, Malabar, and South Arcot Districts were those in which the largest sums were thus collected. The Collector of North Arcot estimates that upwards of Rupees 3,000 were contributed *in labour* for clearing away prickly-pear in his district.

6. The balance at the credit of the District Road Fund on the 1st May 1865 amounted to Rupees 3,50,066, and the current income of Rupees 6,53,354 being added to it, made up a total of Rupees 10,03,420 available for expenditure. The charges upon this sum, during the year, for purposes other than actual construction, which are detailed by the Board, amounted to Rupees 1,02,101, so that Rupees 9,01,319 remained available for roads and communications. The amount expended was Rupees 4,64,429, or only 51½ per cent.

7. This result, though better than that of the preceding year, is still far from satisfactory; but the Government will not add anything to the remarks made on the subject in their Order on the Board's Report for 1864-65. During the current year the necessity of creating employment for the distressed during a season of great scarcity has probably caused an extraordinary expenditure from Local Funds, and the District Officers have now sufficient experience of their fluctuations to be able to estimate more accurately the amount which will be at their disposal, and to frame their Budgets so as to use it to the best advantage.

8. The available funds were most fully employed during the year in South Arcot, Kurnool, and Malabar. An improvement is observable in the Tinnevelly and Godavery Districts. The Cuddapah, Madras, Madura, Salem, Trichinopoly, and Kistna Districts still shew badly. The Collector of Vizagapatam seems to have done almost nothing with the amount at his disposal, which was, however, but small. The Government trust that the report which has been called for by the Board, will shew that Mr. Carmichael's omission either to act on the sanction accorded to his estimate for the road from Narasapatam to Golconda, or to apply for sanction on account of other works, was the result of some mistake.

9. The Government have considered the point raised in paragraph 24 of the Board's Proceedings, and concur with them in opinion that the cost of supervision by the Department of Public Works should be calculated with reference to the sums actually expended by them, and be charged in the accounts for the last month of the official year. This course will be followed in future.

1864-65	Rupees	1,52,212
1865-66	,,	1,65,759

10. *Pound Fund.*—The receipts from the Pound Fund amounted to Rupees 1,65,759, being Rupees 13,547 more than in the preceding year. The balance on the 1st May 1865 was Rupees 1,14,206.

11. The expenditure on Pounds was Rupees 58,698, and Rupees 1,04,132 were transferred to the District Road Fund, so that the balance in hand at the end of the year was Rupees 1,17,135. The Board observe that Rupees 80,979 of this sum was to be transferred to the District Road Fund in the year 1866-67. The Government note that in Coimbatore Rupees 7,138 was retained in deposit, whilst the total expenses of the year 1865-66 were only Rupees 2,941, and that the balances in many other districts seem to be unnecessarily large. They concur with the Board in considering that provision for working the Pound Act effectually should be made before calculating the surplus for transfer, but the Act has been in force since 1857, and the Collectors should now be in a position to estimate the expenses under it with accuracy.

12. *Jungle Conservancy Fund.*—The Jungle Conservancy Fund produced Rupees 94,349, and the balance at the beginning of the year was Rupees 94,529. Of this, Rupees 56,662 was in deposit, on the 1st May 1865! In proportion to the amount available, this expenditure is even more unsatisfactory than that of the preceding year. The Board are of opinion, however, that Collectors are beginning to take a greater interest in the Fund, and that their inaction is to be ascribed in part to the unpropitious character of the season. The Government hope that the observations made on this subject in G. O. 21st August 1866, No. 2,155, have by this time produced the desired effect. The Godavery, North Arcot, Nellore, Cuddapah, Madura, and Tinnevelly Districts are conspicuous for the use made by the District Officers of the Fund. Very little was done in any of the other districts.

1864-65	Rupees	81,697
1865-66	,,	94,349

13. *Public Bungalow Fund.*—The fees collected from travellers halting in Public Bungalows amounted to Rupees 11,741, and the receipts from Miscellaneous

sources to Rupees 2,800. Adding the Government grant, Rupees 18,773, and the sum in hand at the beginning of the year, Rupees 9,980, and deducting the charges for establishment, viz., Rupees 15,396, and for contingencies (including Repairs) Rupees 4,832, there remained a balance of Rupees 23,066. The effect of the alteration of the rates of fees, and of the reduction in the number of bungalows, is shewn in the increased receipts and diminished cost of establishment, but the system is still far from being self-supporting.

Receipts, 1864-65	Rupees	10,929
Do. 1865-66	,,	14,541
Cost of Establishment, 1864-65	,,	16,876
Do. do. 1865-66	,,	15,396

14. The recommendation of the Board in paragraph 68, with regard to Bungalows in South Canara, is accepted.

15. *Endowment Fund.*—The report on the Endowment Fund appears to be tolerably complete, but the Board do not speak with certainty when they say that Chuttrums endowed by Government are to be found only in eleven of the nineteen districts. They should satisfy themselves on this point. The financial condition of the Chuttrums appears to be prosperous, and the balances in Tanjore, Tinnevelly, and Madura are very large. It is undesirable that a larger surplus than is really required for contingencies should be kept in deposit, and the Government request the Board to consider whether any portion of the accumulation may be utilized without violating the intention of the original endowments.

Tanjore—Rajah's Chuttrums		Rupees		29,536
Circar	do. ...	,,		1,107
Other	do. ...	,,		10,287
Tinnevelly	do. ...	,,		23,721
Madura	do. ...	,,		19,580

16. There are eight Lungerkhanas in six districts. The number of individuals relieved in Kurnool and at Sholingur is not specified, but the total number relieved at Lungerkhanas, throughout the Presidency, may be calculated at 197,839. The cost of relief, exclusive of furniture for the Infirmary at Nellore, but inclusive of establishment, &c., was Rupees 13,138, and the balance in hand at the end of the year was Rupees 4,971.

17. Comparing these transactions with those of the preceding year, it appears that whilst the recipients were less by about 1,000, the expense, owing probably to the rise in prices, was greater by about Rupees 700.

18. The Government remark that the proportion of cost of establishment to cost of feeding in certain Lungerkhanas, animadverted on in G. O. 21st August 1866, No. 2,155, has been considerably reduced. It is still exceptionally large at Gooty.

19. The Board will be furnished with a copy of G. O. 20th July 1866, No. 727, closing the Ranipett Dispensary. They are right in concluding that the Government do not contemplate the reduction of the Lungerkhana allowances at Vellore and Arcot, and that G. O. 11th January 1862, No. 40, was overlooked when the figures in paragraph 6, G. O. 2nd October 1865, were calculated. The allotment of funds proposed by the Board in paragraph 91 is approved.

20. *Irrigation Cess.*—Some explanation as to the delay in realizing the Irrigation Cess in Trichinopoly seems to be called for. Only fifty-seven per cent. of the demand was collected within the year.

21. *Madura Town Fund.*—No remarks on the Madura Town Fund seem necessary.

Proceedings of the Madras Government, Revenue Department, 10th May 1867.

22. *Village Service Fund.*—The large balance of the Village Service Fund in Kurnool has attracted the Board's attention. The Government expect to be informed, in due course, how it accrued, and how it is to be disposed of.

23. *Process Service Fund.*—The Government concur with the Board in their remarks on the Process Service Fund.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Board of Revenue, with a copy of G. O. No. 727.
,, the Public Works Department.
,, the Accountant General.

Exd. S. T. Augustin,

No. 274.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th January 1867.

Read the following letters :—

From the Collector	of	Ganjam,	dated 13th July	1866.
Do.	,,	of Vizagapatam,	,, 13th June	,,
Do.	,,	of Godavery,	,, 30th ,,	,,
Do.	,,	of Kistna,	,, 10th July	,,
Do.	,,	of Nellore,	,, 30th August	,,
Do.	,,	of Cuddapah,	,, 14th June	,,
Do.	,,	of Bellary,	,, 19th July	,,
Do.	,,	of Kurnool,	,, 19th September	,,
Do.	,,	of Madras,	,, 7th August	,,
Do.	,,	of North Arcot,	,, 4th ,,	,,
Do.	,,	of South Arcot,	,, 14th ,,	,,
Do.	,,	of Tanjore,	,, 3rd July	,,
Do.	,,	of Trichinopoly,	,, 28th ,,	,,
Do.	,,	of Madura,	,, 19th June	,,
Do.	,,	of Tinnevelly,	,, 4th ,,	,,
Do.	,,	of Coimbatore,	,, 12th September	,,
Do.	,,	of Salem,	,, 7th ,,	,,
Do.	,,	of South Canara,	,, 4th June	,,
Do.	,,	of Malabar,	,, 21st ,,	,,
Do.	,,	of do.	,, 18th September	,,

1. Resolved that the usual Annual Report upon the operations of the Local Funds, during the official year 1865-66, be submitted to Government, with the prescribed Statements, and accompanied by a file of the Collectors' reports. The several Funds over which the Board exercise supervision are noted in the margin, and the transactions of each of these will be separately noticed.

1. District Road Fund.
2. Jungle-Conservancy Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Endowment Fund.
6. Town Fund in Madura.
7. Irrigation Cess in Trichinopoly.
8. Village-Service Fund.
9. Process-Service Fund.

2. DISTRICT ROAD FUND.—The Local Fund Accounts received from the Collectors are full of confusion, and do not admit of a satisfactory examination, there being no agreement with the monthly Statements submitted to the Board, and the Plus and Minus Memorandum furnished

to the Accountant General. This subject will, however, be noticed at large in separate Proceedings.

3. In connection with this Fund, two Statements are submitted as usual. In the Statement No. 1 are entered the particulars of receipts and the total expenditure, with the balance remaining both at the beginning and at the end of the year under report in each district, and in No. 2, the details of expenditure incurred in each district. From the former of these Statements, it will be seen, that the total receipts of the year, on account of the District Road Fund, amounted to Rupees 6,53,354, which, by the previous year's balance of Rupees 3,50,066, was raised to Rupees 10,03,420. The expenditure of Rupees 5,66,520 being deducted from it, there remained a balance of Rupees 4,36,900 at the end of the year.

4. The particulars of receipts during the year under report, compared with those of 1864-65, are shown in the following abstract:—

Items.	1864-65.	1865-66.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Ferry-rents	1,06,176	1,10,064	3,888	...
2. Tolls on Roads and Bridges...	28,312	32,346	4,034	...
3. Road Cess	1,39,926	1,77,822	37,896	...
4. Surplus collection of Pound Fund	90,884	1,04,132	13,248	...
5. Grass-rent	9,943	19,470	9,527	...
6. Rent and Sale of Reeds	906	889	176	...
7. Do. of Manure	1,797	2,308	511	...
8. Fish-rent	40,973	80,129	39,156	...
9. Avenue-clippings	15,653	21,670	6,017	...
10. Sale of do. Trees...	2,238	497	...	1,741
11. Contributions in aid of Public Works ...	7,864	14,154	6,290	...
12. Sale of materials and recoveries of expenditure.	3,108	1,809	1,344	...
13. Recoveries of unadjusted items		2,643		
14. Sundry items as particularized in paragraph. 12	67,076	85,928	18,852	...
15. Difference by the revised allotment to the Department of Public Works for supervision, recredited	30,019	...	...	30,019
Total...	5,44,175	6,53,354	1,40,939	31,760
Net Increase...	...	...	1,09,179	...

5. There was some improvement in the income of the Fund during the past year, the net increase being Rupees 1,09,179. The largest increase occurs in the item of Fish-rent being Rupees 39,156. In Tanjore alone there was a large increase of Rupees 10,103, of which Rupees 7,000 were the accumulated collections of former years in the late Rajah's territory, which were lying in deposit, and the remainder was owing to the enhanced rent of fisheries. In North Arcot, a sum of Rupees 4,716 was for the first time brought to the credit of the Fund. The increase in the other districts is attributed to the receipts from this source which were formerly credited to the Imperial Revenue, having been transferred to the District Road Fund only towards the close of the year 1864-65, while in the year under report the receipts of the whole year were brought to account.

6. The next item in which there is a large increase of (Rupees 37,896) is the Road Cess. The cess was in operation during the past year in twelve districts, against ten* in the preceding, the additional districts being Madura and Kurnool. In Madura the sum was insignificant, viz., Rupees 26, being the cess collected on certain punjah lands converted into garden. In Kurnool the amount brought to account was only 105 Rupees, though the new settlement was introduced in the year. The Acting Collector states (paragraph 8) that a sum of Rupees 5,486, which was collected on account of Road Cess, was inadvertently carried to the General Revenue. He now requests sanction to transfer it to the proper head, which is accordingly granted. The Collector will charge the amount to the Refunds of Land Revenue, and credit it to the District Road Fund; and will take care that such mistakes do not occur again. The only large increase in the Road Cess was in Trichinopoly and Coimbatore, being Rupees 31,183 and Rupees 6,215 respectively. The cess was introduced throughout the former district during the year, consequent on the new settlement having been brought into full operation. The increase in Coimbatore is due to the levy of the cess on the reduced assessment of old well lands.

* Godavery. Kistna. Nellore. Bellary. Madras. North Arcot. South Arcot. Trichinopoly. Coimbatore. Salem.

7. The other items in which there is any large increase are those noted in the margin. The increase under Ferry-rents is owing to certain ferries having been brought under the renting system during the past year in the Godavery, Kistna, and Bellary districts in conformity with the orders of Government, dated 21st February 1865, No. 375. There is, however, a large decrease under this head in Tanjore and Malabar. In the former the decrease is only nominal; for, a sum of Rupees 1,618-10-11, refunded to this head from Imperial Revenues, which was erroneously carried to the credit of the State in the year 1863-64, was included in the receipts of 1864-65. In Malabar the decrease is owing chiefly to the demand of 1864-65 comprising the last two kists of the previous year's leases, under the rearrangement of the kists which was then made.

	Rs.
Ferry-rents	3,888
Tolls on Roads and Bridges...	4,034
Surplus collection of Pound Fund ...	13,248
Grass-rent	9,527
Avenue clippings	6,017
Contributions in aid of Public Works ...	6,290
Sundry Items	18,852

8. As in the preceding year, the collections from tolls on roads existed only in the four districts noted in the margin. The establishment of a tollbar in Coimbatore, at the Craigmore cutting on the road from Coonnoor to Ootacamund in July 1865, under the orders of Government dated 19th June 1865, No. 1,367, raised the receipts under this head, while in Madura a less export of grain, from Penakolum taluk to Tinnevelly caused a decrease of Rupees 1,762.

Nellore. Madura. Coimbatore. South Canara.

9. The amount of Pound Fund transferred during the year to the credit of the District Road Fund, shows an increase of Rupees 13,248 as compared with 1864-65, and is owing to the improved state of the Fund. The sum proposed to be transferred in 1865-66 was only Rupees 85,278, but a sum of Rupees 1,04,132 was brought to account. In the districts noted in the margin larger sums were transferred than was originally intended, the state of the Funds having admitted of this being done.

				Rs.
Nellore	13,778	instead of...	...	6,000
Bellary	9,275	do. ...	...	8,000
Kurnool	12,000	do. ...	...	3,000
North Arcot	2,000	do. ...	...	1,200

10. The increase in the item of Grass-rent occurs chiefly in the Godavery district, where alone a sum of Rupees 9,370, being the collection of the large balance outstanding on the 30th April 1865, was brought to account, and the demand of the year punctually realized. In the item of Avenue-clippings there is an increase of Rupees 6,290. In the districts of South Arcot and Salem, the sale-proceeds of trees were credited to the District Road Fund. Unless these were avenue trees, the credit should have been given to the Jungle-Conservancy Fund.

11. During the year contributions were received, from private individuals, to the extent of Rupees 14,154, or Rupees 6,290 more than in 1864-65. The particulars of works for which sums were contributed by private parties are given below. For Cuddapah and Tinnevelly, however, no particulars were furnished by the Collectors:—

		Rs. A. P.	Rs. A. P.
Godavery.....1.	For improving two sweet-water Tanks in the Town of Cocanada, and repairing a Channel leading to them from the Samalcottah Canal.	861 13 0	
2.	For constructing a road from Bank-office along one of the mainstreets in the Cocanada Town to the river	650 0 0	
			1,511 13 0
Cuddapah.....1.	Contributions in aid of Public Works		3,862 4 8
Madras.....1.	For sanitary improvement in the Town of Conjeveram	200 0 0	
2.	For a Pond in the village of Karikulamakur, in Trivellore taluk	133 13 6	
			333 13 6
South Arcot....1.	For the repair of a square-tank		1,200 0 0
Tanjore.....1.	For forming a crossroad from Pulungery to the Coleroon, *vid* Teroopurambum	1,743 10 9	
2.	For do. do. branching from Road No. 18, at the Mulliyur head, and joining Road No. 35.	500 0 0	
3.	For repairing the Tank which adjoins the Combaconum town-road	340 0 0	
4.	For repairing the road from the Vettar Bridge to the Sea Custom-house at Nagore...	302 8 0	
5.	For constructing side-drains in the bazaar-street at Karuntallangudy	198 0 6	
6.	For digging wells in the Town of Terootarapundy	144 0 0	
7.	For do. do. in the Town of Manargudy ...	19 0 0	
			3,247 3 3
Madura.....1.	For Varahavathy Bridge	525 0 0	
2.	For gravelling street of Palany...	794 4 6	
			1,319 4 6
Tinnevelly.....1.	Contribution in aid of certain works		200 0 0
Salem..... ..1.	For the Sanitary Association for the new Town...		833 4 2
Malabar..... ...1.	For rebuilding Ponany Polliem on crossroad No. 19	381 11 1	
2.	For do. the crossroad from Kotiem to Imperial Road No. 4, leading to Cannanore...	383 10 3	
3.	For the construction of a Jetty on the bank of the Baliapatam river	862 0 0	
4.	For certain Bridges in the Ponany taluk	20 0 0	
			1,647 5 4
	Total... ...		14,154 0 5

12. The amount of Sundry items, brought to account during the year, was Rupees 85,928, showing an increase of Rupees 18,852 compared with the receipts in 1864-55. The particulars of these items are given below in comparison with the collections of 1864-65:—

Items.	1864-65.	1865-66.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. License fees on Boats in the Godavery and Kistna districts	31,206	9,366	.....	21,840
2. Ten per cent. on the net receipt from Escheat sales in Malabar	11,887	28,473	16,586	.....
3. Rent of Palmira trees in Salem...	8,459	23,102	14,643	.....
4. Sale-proceeds of Fort-stones in Bellary, Kurnool, Trichinopoly, Tinnevelly, and Coimbatore	5,272	6,645	1,373	.....
5. Interest from Pagoda funds invested in Government Promissory Notes, in Madras and Salem	601	7,120	6,519	.....
6. Amount realized by the sale of avenue trees credited to Jungle-Conservancy Fund in Ganjam and Madura, now transferred to District Road Fund	1,000	1,602	602	.....
7. Fees collected on Bandystands in Trichinopoly, Coimbatore, and Malabar...	312	31	.....	281
8. Fees do. on Bandy-pettahs in Madura	1,985	1,619	.....	366
9. Fees on Ponany Groynes in Malabar	1,162	912	.....	250
10. Rent and sale-proceeds of Topes in Salem and Coimbatore	10	144	134	.....
11. Sale-proceeds of unserviceable Boats in South Canara and Malabar	194	204	10	.....
12. Amount received from Major J. F. Stoddard, Executive Engineer, being the unexpended portion of the amount realized by the sale of waste-lands at Cocanada in the Godavery district in 1861, (*vide* Government Order, dated 28th June 1865, No. 1,464.)	.....	1,639	1,639	.....
13. Amount charged in the Accounts of Cuddapah for 1864-65, for Public Works Supervision according to the original allotment, and which remained to be credited to the District Road Fund, as nothing was provided for this district in the revised allotment for Public Works Supervision	.....	201	201	.....
14. Amount brought to account in Madras, as per instructions from the Accountant General, being the amount expended on Income-tax works from the funds drawn from the District Road Fund prior to 1st May 1865	.....	3,851	3,851	.....
15. Tax on bark of Valum trees in South Arcot	.....	23	23	.....
16. Surplus Devastanum Fund in Tanjore	.....	429	429	.....
17. Refund from Endowment Fund in Madura	.....	54	54	.....
18. Sale-proceeds of the materials of a ruined Pagoda in Madura	.....	50	50	.....
19. Fees for use of measures at the Usalumpetty Market in Madura...	.....	36	36	.....
20 Amount charged in 1864-65 for removing Prickly-pear, but afterwards refunded in Salem	.....	214	214	.....
21. Sale of rafts in Malabar	.....	6	6	.....
22. Amount received, being the refund of pay of Watchmen in Madras	.....	181	181	.....
23. Petty items in certain districts	46	26	.....	20
Amount of the items in 1864-65 which did not occur in 1865-66...	4,942	.....	.....	4,942
Total ...	67,076	85,928	46,551	27,699
			Net...	18,852

13. The first item, License fees on boats, occurs only in the Godavery and Kistna districts. The amount credited in the Godavery district is that realized before the receipt of the order of Government, dated 28th November 1865, No. 3,588, directing that the fees in question should be carried to the credit of the Imperial Revenues. In the Kistna district, however, the whole amount of fees realized during 1865-66, Rupees 6,399-2-5, was improperly credited to the District Road Fund, and the Collector has promised to adjust the same to the credit of Imperial Revenues.

14. The income derived for an entire twelvemonths, from the ten per cent. grant, out of the net sale-proceeds of Escheat lands in Malabar, and from the rent of Palmira trees in Salem, was brought to account in the past year, while the amounts credited in the accounts of the preceding year appertained to only a portion of the year; hence the large increase in these two items.

15. The sum of Rupees 5,272, shown as the sale-proceeds of Fort-stones for the year 1861-65, appertains to the districts of Bellary, Kurnool, Tinnevelly, and Coimbatore, but that shown for the past year, viz., Rupees 6,645, includes a sum of Rupees 3,453, realized by the sale of granite-stones from the Fort walls to the Railway authorities in Trichinopoly. There is, however, a decrease in Tinnevelly of Rupees 2,918-5-3, which is ascribed to the demand for the stones being somewhat slack.

16. In the Madras district alone, a sum of of Rupees 601-7-0 was brought to account in 1864-65 on account of interest from Pagoda Funds invested in Government Promissory Notes; but in the past year, in addition to Rupees 1,841-7-0 in Madras, a further sum of Rupees 5,278-4-0 was brought to the credit of the District Road Fund in the Salem district, which is the accumulated interest of two years.

17. In paragraph 8 of His Excellency Sir Charles Trevelyan's Minute, dated 15th October 1859, directions were issued for the sale of certain building-sites at Cocanada in the Godavery district, under the Freehold rules, the proceeds to be devoted to the improvement of the Port. A sum of Rupees 7,420 was realized, and in Government Order dated 7th May 1860, No. 948, its expenditure on certain roads and timber-wharfs was sanctioned. Of this sum, only Rupees 7,415 was handed over to the Engineer Department, out of which, a sum of Rupees 5,775-15-6 was spent upon works connected with the town, and the remainder Rupees 1,639-0-6 was directed by Government, in their Order dated 28th June 1865, to be taken to the credit of the District Road Funds, which was accordingly done in the Accounts of 1865-66, under the head "Sundry items." The remaining items under Sundries are unimportant, and do not require any particular remark.

18. In their Order dated 5th March, 1866, Government desired the Accountant General to transfer, to the District Road Fund of the Madras district, the proceeds of the tolls or license fees collected on the Cochrane and Sadras Canals in 1865-66. The Accountant General reported in his letter to Government, dated 14th March 1866, that the net collections during the first ten months of the year might be assumed at Rupees 34,800 for transfer to the District Road Fund, and the Government in their Order, dated 16th March 1866, No. 666, desired that plans and estimates for works connected with the canal should be procured from the Department of Public Works. The Collector's accounts for 1865-66 do not include any sum on account of these toll collections, though, in the Local Fund Statement for April 1866, a sum of Rupees 5,328 is entered under the District Road Fund. In paragraph 10 of his Local Fund Report, dated 7th August 1866, Mr. Cockerell simply states in respect to these canals, that Mr. Fraser will be addressed, and that he will be informed of the large sum standing at the credit of these canals, and requested to state his views regarding its expenditure. The Acting Collector has made no provision in the Budget for 1867-68 for any expenditure on these works. He will be requested to report fully on this subject.

19. In Tinnevelly there is a surplus Devastanum Fund of Rupees 74,265, which Government in their Order, dated 23rd September 1865, No. 2,757, permitted to be spent on certain works. It appears, from paragraph 35 of the Collector's Local Fund Report, that Rupees 19,025-5-9 were spent out of this sum up to 1865-66. There is no reason why this item of receipt should be kept distinct under Deposits. The Collector will be requested to transfer the balance on 1st May 1866 to the credit of the District Road Fund as a distinct item.

20. The total expenditure out of the District Road Fund, in the year under report, amounted to Rupees 5,66,520, of which Rupees 4,64,429 were laid out on Roads and Communications; and Rupees 1,02,101 on account of Ferries and Tolls, the planting of Avenues, Public Works Establishment, and Miscellaneous improvements, as particularized in the following abstract: —

Districts.	Charges on account of Ferries.	Charges on account of Toll-bars.	Planting avenues and trees.	Proportion debited on account of Public Works Establishment.	Sundry Items.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs.	Rs. A. P.	Rs A. P.
1. Ganjam	....	....	....	851	....	851 0 0
2. Vizagapatam...	....	....	36 1 7	537	109 0 0	682 1 7
3. Godavery	3,328 11 8	....	2,249 8 11	.....	3,023 10 0	8,601 14 7
4. Kistna.....	2,823 7 6	....	....	.....	199 7 4	3,022 14 10
5. Nellore	....	....	....	1,670	642 5 4	2,312 5 4
6. Cuddapah	....	....	....	.....	3,862 4 8	3,862 4 8
7. Bellary	....	....	1,917 14 10	.....	7,056 11 8	8,974 10 6
8. Kurnool	....	....	....	.....	48 8 8	48 8 8
9. Madras	17 8 0	....	4,372 7 10	.....	2,034 8 9	6,424 8 7
10. North Arcot ...	....	....	....	1,622	2,295 8 11	3,917 8 11
11 South Arcot ...	22 12 0	....	667 3 7	6,043	2,425 0 0	9,157 15 7
12. Tanjore	....	....	647 12 4	727	5,944 1 9	7,318 14 1
13. Trichinopoly ...	818 11 4	....	....	.....	993 1 9	1,811 13 1
14. Madura	....	1,083 15 8	6,898 10 1	.....	3,367 3 10	11,349 13 7
15. Tinnevelly	....	....	....	1,404	4,804 8 3	6,208 8 3
16. Coimbatore ...	....	5,585 11 9	....	1,800	778 0 8	8,163 12 5
17. Salem	....	....	1,176 0 11	.....	1,708 9 0	2,884 9 11
18 South Canara...	523 5 1	154 15 6	... ...	1,030	121 9 6	1,829 14 1
19. Malabar	3, 249 14 7	....	1,450 0 0	9,718	259 15 8	14,677 14 3
Total ..	10,784 6 2	6,824 10 11	19,415 12 1	25,402	39,674 3 9	1,02,101 0 11

Ganjam.
Vizagapatam.
Bellary.
Kurnool.
Tanjore.

21. In the marginal districts certain amounts were realized on account of Ferry-rents in 1865-66, but no charges were incurred on their account. This is owing to the ferries in these districts being rented out annually for specific sums. The particulars of charges incurred in other districts are given in the margin. In Trichinopoly, Rupees 818-11-4 were spent in the construction of a boat for the ferry over the Coleroon, near Teroomalawady, but no receipts appear in the accounts. From the Collector's letter dated 5th December 1865, No. 265, recorded in the Board's Proceedings dated 19th February 1866, No. 1,160, it appears that there are two ferries one across the Cauvery in the limits of Musiry, and the other across the Coleroon at Teroomalawady; that the Ferry establishments are remunerated from Manium lands assigned for the purpose; and that the boats at these ferries having become altogether unserviceable, a new one was constructed at the cost above shown. The Collector will be good enough to explain whether any income is derived from the ferries, and if so, what is done with it.

Districts.	Establishment and Contingencies.	Boats. Construction.	Boats. Repairs.	Total.
	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.
1. Godavery...	... ...	3,125 0 0	203 11 8	3,328 11 8
2. Kistna	1,721 15 0	... ...	1,101 8 6	2,823 7 6
3. Madras	17 8 0	... ...	... ...	17 8 0
4. South Arcot	22 12 0	... ...	... ...	22 12 0
5. Trichinopoly... ...	... ...	818 11 4	... ...	818 11 4
6. South Canara... ...	... ...	... .	523 5 1	523 5 1
7. Malabar	*2,730 6 8	369 12 0	149 11 11	3,249 14 7
Total...	4,493 9 8	4,313 7 4	1,978 5 2	10,784 6 2

* Includes Rupees 1,555, being the half of the ferry-rent of mahe river payable to the French Government.

22. In the Godavery and Kistna districts, the charges on account of Ferries very much exceeded those of 1864-65, which is owing to the construction and repair of ferry-boats in the past year for use at the different ferries. The particulars of charges on account of tollhouses are given in the margin.

Districts.	Establishment and Contingencies.	Tollhouse. Construction.	Tollhouse. Repair.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Nellore	... ...	... ...	... ...	... ...
2. Madura	1,083 15 8	... ...	... ...	1,083 15 8
3. Coimbatore	5,054 8 9	188 0 0	343 8 0	5,585 11 9
4. South Canara... ...	154 15 6	... ...	... ...	154 15 6
Total...	6,293 2 11	188 0 0	343 8 0	6,824 10 11

23. On planting avenues Rupees 19,415-12-1 were spent in the year under report, against Rupees 3,228-10-3 in 1864-65. This result is chiefly attributable to the greater attention paid to the subject in the districts noted in the margin. The expenditure in the Madras district in planting Avenues and Channel-banks, viz., Rupees 4,372, was charged to the District Road Fund, while the revenue from Avenue-clippings was only Rupees 178. At the same time there was a balance of Rupees 4,051, at credit of the Jungle-Conservancy Fund in this district, on 30th April 1866, while the expenditure of the year under this head was only Rupees 198. The Collector should have charged the cost of his planting operations in larger porportion to the latter Fund, and saved the District Road Fund from so large a charge for purposes which are only partially chargeable to it.

	Rs. A. P.
Godavery.....	2,249 8 11
Bellary	1,917 14 10
Madras...	4,372 7 10
Madura...	6,898 10 1
Malabar...	1,450 0 0

24. From the above abstract, it will be seen, that Rupees 25,402 are charged to the District Road Fund on account of the supervision of works by Public Works Officers. Of this amount, the sum of Rupees 851 entered for Ganjam appertains to the year 1864-65, and Rupees 537* entered for Vizagapatam to the years 1863-64 and 1864-65; the balance Rs. 24,014 relates to the year under report. The Board observe that only in the eight districts noted in the margin, have the Collectors charged in their accounts the cost of supervision by the Department of Public Works. In the accounts of the districts of North Arcot, Tanjore, and Malabar, the sums marginally shown were charged with reference to the actual expenditure by the Engineer Department, while in other districts the allotment originally made in the Budget was charged. The principle on which this charge should be made, whether on the estimated amount or the actual expenditure of the year, should be decided by Government. In some cases the expenditure is far less than the estimated amount, and it does not appear reasonable that ten per cent. should be charged on the estimated amount in such cases. The Board are of opinion that the cost of Departmental supervision should in future be as a rule charged in the accounts of the Collectors for the last month of the official year with reference to the actual expenditure incurred by the Public Works Department in that year. By this means the confusion now prevailing in the districts will be lessened.

	Rs.
* 1863-64 ...	109
1864-65 ...	428
	537

	Rs.
Nellore	1,670
North Arcot	1,622
South Arcot	6,043
Tinnevelly...	727
Coimbatore	1,404
South Canara	1,800
Malabar	1,030
	9,718

	Rs.
North Arcot...	1,622
Tanjore	727
Malabar	9,718

25. The Sundry items of charge amounted to Rupees 39,674-3-9, and the particulars of this sum will be found in Statement No. 2. The several items included under this head are those noted in the margin, and will be noticed below.

	Rs. A. P.
1. Municipal and Sanitary improvements...	10,268 15 7
2. For removing Prickly-pear	1,422 14 1
3. Construction of Wells, Tanks, &c., and grant-in-aid of works	11,460 15 7
4. Construction of Chuttrums	1,157 11 11
5. Compensation for lands, &c., taken for certain works	2,375 0 2
6. Demolishing Fort-wall...	2,901 11 1
7. Refunds and transfers	7,664 10 5
8. Construction and repair of Bandystands and Markets	1,122 0 10
9. Other items...	1,300 4 1
Total...	39,674 3 9

	Rs. A. P.
Nellore...	642 5 4
Bellary	6,167 3 10
Madras...	510 11 0
North Arcot...	1,533 12 6
South Arcot.	25 0 0
Salem	1,389 14 11
	10,268 15 7

26. In the six districts noted in the margin, Rupees 10,268-15-7 were spent on account of Municipal, Sanitary, &c., improvements. In Bellary the whole annual grant of Rupees 4,000 as well as Rupees 1,171, the balance of previous year's grant, having been drawn by the Municipal Commission, the large sum of Rupees 6,167-3-10 appears in the accounts of this year. In North Arcot, of the total sum spent, Rupees 891-12-0 were laid out, by the Head Assistant Collector, in improving the drainage of the Town of Wallajapet, and the remainder on other Municipal operations, conducted under the personal supervision of the Collector in the Town and suburbs of Chittoor and in the large village of Chendragiry. It appears from paragraph 7 of the Collector's report that private subscriptions were received during the year for Muncipal purposes to the amount of Rupees 5,549, of which the Tripathy Mahant's contribution alone amounted to Rupees 4,000, and this has been supplemented by a donation from Local Funds of Rupees 3,000, sanctioned by the Government in their Order dated 2nd August 1866, No. 1,928. The Board observe that this large contribution of Rupees 5,549, above alluded to, does not appear to have been brought to account in the year. The Collector will be good enough to explain to what head the amount was credited, and why it was not included under the District Road Fund in the accounts, though a charge of Rupees 1,533-12-6 was entered for Municipal improvements.

Madras.
North Arcot.
Tanjore.
Trichinopoly.

27. A sum of Rupees 1,422-11-1 was spent in the districts noted in the margin for extirpating prickly-pear.

28. A sum of Rupees 11,460-15-7 was laid out in the construction and repair of wells and ponds, for some of which private contributions were received; the following are the works:—

			Rs. A. P.
Godavery.....	1.	Improving two sweetwater Tanks in the Town of Cocanada, and repairing a Channel leading to them from Samulcottah Channel	1,723 10 0
	2.	For constructing a road from the Bank-office at Cocanada ...	1,300 0 0
Kistna..	3.	Repairing a ruined well at Karicolar, in Kodur taluk	166 2 0
Madras	4.	Improving a pond in Karicolum village of Trivalore taluk	267 11 0
South Arcot....	5.	Clearing and repairing a square-pond	2,400 0 0
Tanjore.....	6.	Constructing a well near the south gate of the Tanjore Fort...	150 0 0
	7.	Do. two wells in the Town of Tritrapoondy...	288 0 0
	8.	Do. four Latrines in the Fort of Tanjore	2,000 0 0
	9.	Do. two public wells in the Town of Negapatam ...	196 10 9
	10.	Do. do. do. Nedamungalam ...	218 11 11
	11.	Do. do. do. Mannargoody ...	163 14 8
	12.	Repairing Tank at Taden Choultry on Road No. 36	250 0 0
	13.	Do. Angappa Naiken Tank at Tanjore'...	1,000 0 0
	14.	Do. Tank in Hylasenthon Kadava Kadur	165 0 0
	15.	Miscellaneous improvements	213 4 6
Trichinopoly..	16.	Repairing Wells at Musery...	25 0 0
	17.	Do. the Gory Tank in the Fort of Trichinopoly	342 3 5
	18.	Do. Parapet walls of the Tanjore Tank, in the Trichinopoly Fort...	399 14 8
	19.	Do. the drainage of the Fort Tank	125 15 8
Madura.....	20.	Do. certain Wells...	64 13 0
		Total...	11,460 15 7

29. Certain Chuttrums were repaired at a cost of Rupees 1,157-11-11, as shown in the margin.

	Rs. A. P.
Tanjore...	429 11 3
Coimbatore	728 0 8

30. Compensation given for lands, &c., taken for works during the year, amounted to Rupees 2,375-0-2, as particularized below:—

			RS.	A.	P.
Kurnool.....	Compensation for lands taken up		48	8	8
Madras..... ..	Do.	to grass-renters of the Esplanade in the Town of Madras...	586	0	3
Madura.....	Do.	for lands taken up for Water Project...	1,675	3	0
South Canara.	Do.	for lands taken up for public roads	19	13	3
Malabar..... ...	Do.	for trees given on the road from Pudengady eastwards...	45	7	0
		Total...	2,375	0	2

31. In demolishing the Fort wall at Palamcotah, in Tinnevelly, Rupees 2,901-11-1 were spent, while the receipt from the sale of stones amounted to Rupees 2,918-5-3. The Board observe from paragraph 14 of the Collector's report, that 7,576 cubic yards of the wall were demolished during the year, which exceeds the quantity of work done in the year preceding by 1,777 cubic yards. The wall has since been entirely removed, and the Collector forwarded, with reference to the Order of Government dated 21st May 1860, No. 814, a sketch of the mode in which he proposes to lay out the site of the old Fort wall, which was submitted to and approved by Government in their Order dated 28th November 1866, No. 3,217. The sanitary condition of the town will doubtless be much improved by the clearance.

32. Transfers, Refunds, &c., were made in a few districts to the extent of Rupees 7,664-10-5 and included under Sundry i ems. The particulars are given below :—

		RS.	A.	P.
Vizagapatam...	Amount erroneously credited instead of being debited in the accounts of 1864-65, on account of Public Works Supervision for the year 1863-64	109	0	0
Kistna.....	Amount refunded to Mr. M. Fruvall on account of grass-rent, as per Board's Proceedings dated 18th December 1865, No. 8,087 ...	33	5	4
Cuddapah.....	Refunded to certain parties, being the contract-portion received from them, on account of certain works as sanctioned in the Board's Proceedings, dated 13th January 1866, No. 295	3,862	4	8
Tanjore.....	Unadjusted advances refunded...	553	12	8
Madura.....	Amount transferred to Jungle-Conservancy Fund...	1,412	15	9
	Refund of rents of the Bazaar at Andiputty	96	4	0
Tinnevelly.....	Transferred to Imperial Funds	0	0	9
Salem.....	Amount of sale-proceeds of trees from July to October 1862, twice credited in the accounts of 1863-64.....	1,477	4	7
	Amount refunded to the Huzoor Treasury from the balance remaining on 30th April 1865 with the Executive Officers of the Department of Public Works...	27	4	2
	Amount which was erroneously credited to this head and subsequently transferred to the Department of Public Works, under the orders of the Accountant General...	40	5	0
	Amount refunded to the purchasers of Avenue trees, as per Board's Proceedings dated 16th December 1865, No. 8,068, for Rupees 471-13-6...	22	1	6
	Total...	7,664	10	5

33. In the Statement of expenditure received from Tanjore, a charge of Rupees 553-12-8 is entered as "Unadjusted advances refunded." The meaning of this phrase is not clear, and the Collector will be requested to state what the unadjusted advances are, and under what circumstances the refund was made. In Madura a sum of Rupees 1,442-12-9 is shown as transferred to the Jungle-Conservancy Fund, being the sale-proceeds of decayed trees on Government lands which remained at the credit of the District Road Fund on the 30th August 1864.

34. The construction and repair of Bandystands and Markets amounted to Rupees 1,122-0-10, as particularized below :—

		RS.	A.	P.
Bellary.....	Constructing a Bandystand at Bellary...	889	7	10
Salem.....	Repairing the Salem Market-shed...	131	9	0
Malabar..	Improving Bandystands at Gudalore and Tambrachery...	65	0	0
	The expense connected with the transfer to Government of the ground for the Bandystand at Tellicherry...	36	0	0
	Total...	1,122	0	10

35. The several items noticed in paragraphs 26 to 34, amounting to Rupees 38,373-15-8, being deducted from the Total Sundry items, there remain Rupees 1,300-4-1, the particulars of which are given below :—

		RS.	A.	P.	RS.	A.	P.
Madras.....	For lighting the Marmalong Bridge.....				177	12	6
North Arcot.....	Constructing a Runner's Hut...	9	8	0			
	Miscellaneous improvements...	236	12	4			
					246	4	4
Madura.....	Bandy hire for conveying a weighing-machine to Periakolum...	4	12	0			
	Purchase of Measures for the Usalampet Market.	51	11	0			
	Establishment for collecting fees from the parties using the Weights and Measures belonging to the above Market.....	10	1	0			
	Purchase of Rope and Basket.....	21	7	4			
					87	15	4
Tinnevelly.....	Lighting the Soolochana Moodelliar's Bridge.....	404	8	7			
	Establishment at Cart-stand...	21	0	0			
					425	8	7
Coimbatore.....	Repairing shed for tents within the compound of the travellers' bungalow at Suttimungalum.				50	0	0
Salem.....	Repairing Tools...				97	6	5
South Canara...	Maintenance of fire-engine.....	42	5	0			
	Miscellaneous	59	7	3			
					101	12	3
Malabar.....	Rent and repair of Peragudy Jail...	91	3	0			
	Rent of play-ground at Calicut...	17	11	8			
	Miscellaneous items...	4	10	0			
					113	8	8
	Total...				1,300	4	1

36. The Collector of Madura will explain why Rupees 61-12-0, being the charges connected with weights and measures, have been debited to the District Road Fund. A sum of Rupees 36 was shown under receipts as the fees on account of lending measures. If these were in connection with the markets, they should properly appear under the head of Madura Town Fund. The Collector of Coimbatore will explain how the repairs of a tent-shed, in a Public Bungalow compound, came to be charged to the District Road Fund, and the Collector of Malabar will explain the entry of "Rent of play-ground at Calicut" similarly charged.

37. Deducting the several charges above detailed from the total receipts inclusive of the previous year's balance, a sum of Rupees 9,01,319 was left for expenditure on roads and communications. The actual expenditure on works as obtained from the Collectors' Statements amounted to Rupees 4,64,419, being 51·52 per cent. of the available amount. The particulars of this expenditure are given in detail for each district in Statement No. 2. The following abstract in which the districts are arranged with reference to the amount of expenditure, shows the available funds, the amount expended and the particulars of the balance remaining at the end of the year, with the per centage of expenditure to the available sum in each district.

Districts.	Balance. Receipts of 1865-66 including the balance and unadjusted items at the beginning of the year.	Deduct expenditure other than on roads as shown in paragraph 20.	Balance available	Charges. On works.	Establishment and contingent charges	Total.	Unadjusted charges.	Cash remaining with the Executive Officers, and advances made during the year.	Cash in the Huzoor Treasury.	Total.	Per centage of the expenditure to the available balance.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Malabar	1,54,007	14,678	1,39,329	1,00,504	529	1,01,033	2,989	1,589	33,718	38,296	72·50
2. South Arcot	79,942	9,158	70,784	57,088	3,899	61,987	180	502	8,998	9,797	86·15
3. Godavery...	1,03,428	8,602	94,826	53,026	.....	53,026	427	* 117	40,373	41,800	55·91
4. North Arcot	72,824	3,918	68,906	38,323	382	38,705	1,096	* 1,000	13,883	30,201	56·17
5. Tanjore	91,099	7,319	83,780	30,154	.....	30,154	* 13,228	1,595	33,865	53,626	35·99
6. Salem	83,007	2,885	80,122	25,000	.....	25,000	* 11,192	3,569	41,828	55,122	31·20
7. Coimbatore	48,454	8,164	40,290	20,785	.....	20,785	* 11,000	2,294	10,166	17,654	56·18
8. Nellore	38,792	2,312	36,480	20,335	1,851	22,636	.....	7,488	5,473	16,145	55·74
9. Madura	66,866	11,356	55,516	20,325	.....	20,325	1,899	8,773	27,981	35,190	36·61
10. Tinnevelly	45,907	6,208	39,699	20,165	107	20,272	1,491	5,664	19,427	19,427	51·53
11. Kurnool	15,395	48	15,347	12,880	.....	12,880	.....	* 54	2,438	2,467	83·92
12. South Canara... ...	20,916	1,830	19,056	12,654	.....	12,654	.....	.....	5,560	6,432	66·29
13. Trichinopoly	56,315	1,812	54,503	12,297	.....	12,297	* 32,641	* 29	9,564	42,206	22·56
14. Bellary...	30,296	8,975	21,321	10,837	.....	10,837	89	872	10,216	10,484	50·85
15. Kistna...	50,989	3,023	47,966	10,153	162	10,315	425	174	28,392	37,651	21·50
16. Madras	21,213	6,424	14,789	5,874	95	5,969	* 4,212	* 55	6,899	8,820	40·36
17. Cuddapah	14,894	3,862	11,032	5,177	.....	5,177	.....	* 3,352	5,855	5,855	46·92
18. Ganjam...	4,359	851	3,508	1,736	.....	1,736	.....	* 1,270	1,772	1,772	49·20
19. Vizagapatam	4,717	682	4,035	...	80	80	6	1,921	3,949	3,955	1·98
Total...	10,03,420	1,02,101	9,01,319	4,57,314	7,105	4,64,419	80,824	40,719	3,15,357	4,36,900	51·52

38. The figures marked with an asterisk in Column 8 of the above abstract are the sums placed at the disposal of the Public Works Department for certain Local Fund Works to be executed by that department, but which were at once deducted as a charge from the Plus and Minus Memorandum under instructions from the Accountant General. The Collectors of Salem, Trichinopoly, and Kistna have written off these sums as charges, but they have been transferred to the unadjusted charges under the head of balance to be accounted for in this year's accounts. The sum of Rupees 4,212 entered for the Kistna district includes Rupees 1,000, which was erroneously over-debited to the District Road Fund under the instructions of the Accountant General. The Collectors concerned will be requested to credit the several sums to the District Road Fund in the current year's accounts.

39. The figures marked with an asterisk in Column 9 are advances made and charged off in the accounts during the year. They cannot of course be admitted as final charges upon the Fund, and are therefore entered under the head of Balance to be recovered and credited in the accounts of the current year. The particulars of advances are given below:—

		Rs.	A.	P.
Godavery ...	Advanced to the Public Works Department as a loan for improving communications in the Rumpa country	1,000	0	0
Kistna	Do. to the Imperial Fund for setting up a Water Mill at the Nedumole Lock, on the Masulipatam Canal.	1,270	0	0
Bellary ...	Amount paid to Public Works Department in cash	55	0	0
Kurnool...	Advanced to Range-officers...	29	3	3
South Arcot ...	Amount advanced for an Imperial work	117	2	0
Madura... ...	Do. for repairing Andipatty Chuttrum	54	0	0
		2,525	5	3

40. It will be seen from Column 9 of the abstract, that cash balances remained with the Executive Engineers of certain districts at the close of the year. Under the present system of drawing funds on the amalgamated Letter of Credit, no such balances need remain but the Collectors explain that these are the balances remaining out of the amounts drawn by the Executive Officers in 1864-65, and state that they will be recovered and adjusted in the current year's accounts. The Collector of South Arcot, however, says in regard to the balance of Rupees 411-7-7 with the Executive Officers, that the Department of Public Works have declined to furnish an account of its expenditure. There was no necessity for demanding any account. The Collector should at once recover the amount, and credit it to the District Road Fund under recoveries of unadjusted charges.

41. The expenditure on works is entered in column 5 of the abstract annexed to paragraph 37 with reference to the particulars shown in the Statement of Expenditure No. 2. The Board are not sure that this includes the whole expenditure incurred by the Public Works Department, but they have entered it as far as the particulars were given by the Collectors. The Statement of Expenditure furnished by the Controller of Public Works Accounts, as incurred by the Public Works Department in 1865-66, does not correspond with the accounts rendered by the Collectors giving similar information. There was no expenditure on works in the Vizagapatam district except 36 Rupees for planting and watering trees. There is, however, a charge of Rs. 80 on account of the salary of a Huzoor Gumastah at 10 Rupees a month, apparently for keeping the accounts connected with the expenditure of 36 Rupees, while no such charge was made in many districts in which the expenditure on works was large. The Collector of Vizagapatam will be requested to explain for what purpose the Gumastah was entertained. The Collector states that there was no expenditure, because the works entered in the Local Fund Budget were not sanctioned by Government, but the Board observe that the only work, entered by the Collector in his Budget for 1865-66, was the completion of the branch road from Narasapatam to Golconda

at an estimated cost of Rupees 3,900, and this was included in the General Budget sanctioned by Government. The Collector should have procured an estimate for the work from the Engineer Department, and obtained the sanction of Government for it. He is requested to state why he did not adopt this course. The expenditure on works in the other eighteen districts with reference to the available balance, ranged from 86·15 to 21·5 per cent. as shown in the margin. The per centage in the first four districts shows that proper attention was paid to utilizing the available funds by the Collectors and the Public Works Department. The next six districts were rather backward, and the remaining eight districts are very unsatisfactory. The Trichinopoly and Kistna districts are the most so.

1. South Arcot	86 15
2. Kurnool...	83·92
3. Malabar...	72·5
4. South Canara	66·29
5. Coimbatore	56 18
6. North Arcot	56·17
7. Godavery...	55 91
8. Nellore	55·74
9. Tinnevelly	51·58
10. Bellary	50·85
11. Ganjam	49·2
12. Cuddapah	46 92
13. Madras	40·36
14. Madura	36 61
15. Tanjore	35 99
16. Salem	31·2
17. Trichinopoly	22 56
18. Kistna	21·5

42. Malabar and South Arcot are generally foremost in the list of expenditure. This time South Arcot ranks first, 86 per cent. of the available balance having been spent. The expenditure was, however, largest in Malabar. Of the total expenditure on Works, Rupees 1,01,402 5-11, in this last district, Rupees 97,036-2-2 was spent upon works under the Public Works Department. The work on which the large sum of Rupees 10,768 was laid out, was the Road No. 24, from Quilandy *via* Ullery to Tambaracherry. The Collector in paragraph 17 of his report observes that very satisfactory progress has been made on this important line. The section from Quilandy to the backwater is now completely opened, with masonry culverts throughout, and a great deal of work has been done onwards for some ten or twelve miles. It is expected that the line will be completed to Tambracherry at the foot of the Ghaut to the Wynad in the course of the current year. This opens a tract of country to cart-traffic that has hitherto been entirely without it. Some of the other important roads made during the year are shown in the margin. A sum of Rupees 6,471 was spent on the Tuta bridge, which is far advanced and will soon be opened to traffic. The canals from Tannur to Kaltair, and Ponany to Chowghaut, were deepened at a cost of Rupees 8,635.

	Rs.
District Road No. 34, Tambracherry to Arikode...	4,141
Do. No. 35, Mangiri to Mungoth, at 22nd mile on Mullupuram to Calicut	5,399
Do. No. 56, Palghaut to Kolungod... ...	7,937
Do. No. 66, Tutala to Chowghaut... ...	6,977

43. In South Arcot original works costing Rupees 13,185, and repairs at a cost of Rupees 43,904 were executed. Of the latter sum, Rupees 30,506 were spent upon works which required emergent repairs in consequence of the damages caused by the storm of 26th November 1865. The only important new work was the road from Trinomalay to Owloorpet, on which a sum of Rupees 6,400 was laid out.

44. In the Godavery district also the expenditure was large, although the per centage of the available balance was only 55·91. The Iron-Girder bridge, across the Yelluru near Cocanada, having been completed during the year, fresh-water from the Samulcottah canal is now led to the two tanks (improved during the year) through the box-girders which support the bridge, to the great relief of the community in and about Cocanada. Good progress was made in the year in the construction of two important roads, viz., the gravelled road on the canal bank between Cocanada and Samulcottah, and the road from Pennaguduru to Jaganadgiry. The channels, large and small in No. 2 Range, were spanned by serviceable bridges of palmira trees, and by means of these, any officer can traverse this part of the country speedily on horseback, whereas in most of the other Ranges, where a boat cannot be used, he is helpless in the monsoon.

45. The next largest expenditure was in the districts noted in the margin. In none of these districts was the expenditure proportionate to the available amount, and especially was this the case in Tanjore, Salem, and Madura, where not even half of the available funds was spent on works. The Officiating Collector of Tanjore explains that although every effort was made with a view to all available funds being usefully spent, still, owing to want of time for preparing the necessary working-estimates, a large balance was unavoidably left unexpended. Mr. Banbury observes that in Tanjore, the time for constructing and improving the communications is very brief. The Collectors of the other districts offer no explanation whatever of the small expenditure out of the funds at their disposal. In Salem, however, the Board have reason to believe that the amount spent on works by the Public Works Department is not included in the expenditure given by the Collector. He states (paragraph 8) that a sum of Rupees 11,000 was placed at the disposal of the Public Works Department by a corresponding deduction in the Plus and Minus Memorandum, and that the difference between this sum and the actual expenditure will be credited in the accounts of the current year, when intimation is received from the Accountant General. The Collector of Madura states, (paragraph 12,) that the Public Works Department have been lamentably slow in building the Munjaloor and Vencatadricottah bridge, sanctioned by Government on the 3rd March and 10th October 1865, though the necessary funds were placed at their disposal.

	Expenditure.	Per centage.
North Arcot	38,705	56·17
Tanjore...	30,154	35 99
Salem	25 000	31·2
Coimbatore	22,636	56·18
Nellore	20,335	55·74
Madura	20,336	36 61
Tinnevelly	20,272	51 58

46. In Nellore a sum of Rupees 3,172-12-1 was spent, by the Revenue Department, on the road from Someswarem to Nellore by Podulakuru, with a branch from the latter place to Trunk Road No. 6, north of Mannabole. The Board observe that this good fair-weather road has been opened out in a very important part of the district, and that easy means of communication have been afforded to the people of the locality both with Madras and Nellore. The other chief works, which had a large share in the expenditure in this district, are noted in the margin. The actual expenditure on these two roads was respectively Rupees 11,370-7-9 and Rupees 9,810-8-7; 5,000 Rupees of the former, and Rupees 4,494 of the latter, were the allotments sanctioned by Government from the proceeds of Flotsams and Jetsams collected up to 1861-62, and they were therefore not included in the amount debited to the District Road Fund.

Kanigiry, Kandukuru, and Ullapollem road to the beach	6,370	7	9
Allaru and Iskapully road to the beach... ...	5,316	8	7

	Expenditure.	Per centage.
Kurnool	12,879	83 92
South Canara	12,054	66 29
Trichinopoly	12,298	22 56
Bellary	10,836	50 85
Kistna	10,315	21 5
Madras	5,306	40 36
Cuddapah...	5,178	46 92
Ganjam	1,736	49 2

47. In the remaining districts the expenditure ranged from Rupees 12,879 in Kurnool, to Rupees 1,736 in Ganjam. In Kurnool and South Canara the expenditure was fairly proportionate to the available funds, but in the other districts it was very inadequate. The Trichinopoly and Kistna districts are the worst as already observed. The Acting Collector of Trichinopoly stated that the unsatisfactory result was attributed, by the Superintending Engineer, to the fact that the working season is nearly at an end when the official year commences, an explanation which is altogether inadmissible, and if accepted, would justify similar neglect in the majority of the districts. In the Kistna district, the allotment made in the Local Fund Budget for 1865-66, for expenditure on works by the Public Works Department, was Rupees 32,322, but the actual expenditure was only Rupees 10,153, and the Collector takes no notice of this shortcoming in his report. The attention of the Collectors has very recently been drawn to the urgent necessity of employing the available funds fully and usefully, and the Board will not, therefore, remark further on the expenditure of the past year.

48. It appears from paragraph 4 of the Malabar Collector's report, that a balance of Rupees 5,918 was outstanding against the item of Ferry-rent on the 30th April 1866, including Rupees 2,448-5-11, being the loss by the resale of the farm of the Iriti bridge, and Rupees 462 errone-

ously twice included in the demand of the year on account of the Ferry-rents of the Kurambranad taluk. Sanction for writing off these two sums, aggregating Rupees 2,910-5-11, is granted as requested by the Collector, and deducting this sum, there would remain a balance of Rupees 3,008, which it is hoped has been realized by this time.

49. The Collector of the Kistna district, in paragraph 11 of his report, speaks of the operation of the Income-tax Fund; but this Imperial grant has no place in the Local Fund Report.

50. JUNGLE-CONSERVANCY FUND.—The following abstract shows the transactions of this Fund. It will be seen that the receipts, including the balance at the beginning of the year, amounted to Rupees 1,88,878, and the expenditure to Rupees 56,662, leaving at its close a balance of Rupees 1,32,216:—

DISTRICTS.	Balance at the beginning of 1865-66.	Receipts during the year.	Total including the balance.	CHARGES.			Balance.
				Amount spent in planting trees, &c.	Commission, Establishment, &c.	Total.	
	RS.	RS.	Rs.	RS.	RS.	RS.	RS.
1. Ganjam	476	88	564	450	...	450	114
2. Vizagapatam...	60	22	82	69	...	69	13
3. Godavery	1,638	1,995	3,633	3,230	199	3,429	204
4. Kistna	9,507	2,044	11,551	63	830	893	10,658
5. Nellore	3,581	26,442	30,023	7,523	...	7,523	22,500
6. Cuddapah	8,731	4,961	13,692	6,052	...	6,052	7,640
7. Bellary	8,802	7,433	16,235	627	242	869	15,366
8. Kurnool	2,254	3,923	6,177	1,369	...	1,369	4,808
9. Madras	1,897	2,352	4,249	183	15	198	4,051
10. North Arcot	11,300	13,579	24,879	17,585	1,022	18,607	6,272
11. South Arcot ...	10,302	5,988	16,290	1,265	...	1,265	15,025
12. Tanjore	4,043	2,251	6,294	1,768	418	2,216	4,078
13. Trichinopoly....	2,078	1,760	3,838	2,073	161	2,234	1,604
14. Madura	3,747	10,029	13,776	5,982	...	5,982	7,794
15. Tinnevelly.....	8,323	9,449	17,772	4,176	...	4,176	13,596
16. Coimbatore.....	2,769	2,033	4,802	1,203	127	1,330	3,472
17. Salem.....	...	...	...	...	...	...	...
18. South Canara...	...	...	...	...	...	...	...
19. Malabar.....	15,021	...	15,021	...	...	...	15,021
Total	94,529	94,349	1,88,878	53,618	3,044	56,662	1,32,216

	Rs.
District Road Fund	19,416
Jungle-Conservancy Fund	53,618
	73,034

51. The whole sum laid out on planting operations, from both the District Road and Jungle-Conservancy Funds, was only Rupees 73,034. The expenditure under the latter head shows an increase of Rupees 10,223 compared with the preceding year; but in many districts it was still not proportionate to the available income. It must, however, be borne in mind that the season was exceptionally unpropitious for extended operations. In the first three districts, viz., Ganjam, Vizagapatam, and Godavery, the income itself was small. In the last three districts, Salem, South Canara, and Malabar, no Jungle-Conservancy Fund was in existence in the year under report, the forests being all under the Special department. In Malabar however there was a balance of Rupees 15,021, being the sale-proceeds of avenue-clippings credited to this head in 1864-65, the transfer of which sum to the District Road Fund was sanctioned in the Order of Government, dated 3rd November 1866, No. 2,986. A sum of Rupees 1,450 was laid out from the District Road Fund, in planting avenues and trees along certain main and crossroads in the taluks of this district. The Collector of South Canara states in paragraph 6 of his report, that in communication with the Conservator of Forests, he is making arrangements for taking over charge of all the firewood jungles of the district and forming their proceeds into a Fund. His efforts will be directed to renewing the jungles which have been destroyed.

52. Deducting the six districts above noticed, there remain thirteen districts in which sufficient funds were available. As usual the largest expenditure was in North Arcot, being Rupees 17,585. Mr. Robinson reports that the roads noted in the margin were laid out with avenues, and that valuable plantations have been formed in the neighbourhood of Chittoor, Ranipet, and Wallajapet. Several of the rocky hills near the Arcot station, and about Chittoor, were wholly or partially planted, and a Casuarina-plantation formed on the bank of the Chittoor river, an affluent of the Ponne. He also proposes forming two similar plantations near the line of Railway on the bank of the Ponne and Jalal. About 474 miles of road have now been provided with avenues, and the number of trees that was in existence at the close of the year was 78,078. The Board are much indebted to Mr. Robinson for his zealous and successful efforts to further their intentions in this important matter.

Chittoor to Gudiathum road, through the town of Chendragherry.
Tripathy to Trichendore.
Nargery to the junction of Puttur road.
Arni to Chetput.
Wandewash to Trivatore.
Do. to Conjeveram
Do. to Thelair.
Arcot to Trivatore.

53. In Nellore the receipts in the past year show the large increase of Rupees 24,831, owing to the revenue from the Streeharicotta Jungles being now credited to this Fund under the orders of Government dated 11th September 1865. Rupees 7,523 were spent as particularized in the margin, against Rupees 323 in the previous year. In Cuddapah also several topes were formed and avenues restored and maintained, at a cost of Rupees 6,052. In Madura the expenditure of Rupees 5,982 was in planting avenue trees.

	RS.
In planting Casuarinas	762
Avenues on the Madras road.....	3,550
Planting Topes	1,444
Experimental firewood plantation near Nellore	1,735
Watching fees.....	32
	7,523

54. In Tinnevelly, though the expenditure was very small when compared with the available sum, yet it was much in excess of the previous year, and a fair start appears to have been made. New nurseries were formed in three different places. Two topes were planted at the Tuticorin and Vypar salt-pans, where they are much needed for the convenience of the ryots coming to buy salt. Young trees were planted in avenues in place of those decayed, and also along the several banks and channels. The total expenditure in this district was Rupees 4,176, against Rupees 1,683 for the year 1864-65.

55. In Trichinopoly a sum of Rupees 2,073 was laid out in establishing new nurseries and maintaining and improving the existing ones, which is about 53 per cent. of the available income.

56. In the other districts the expenditure was not only small, but also quite disproportionate to the available funds, as will be seen from the margin. In Tanjore the conservancy of the Government jungles of Kodakara and Sheally received a fair share of attention, and large quantities of seed of different kinds of trees, useful both for firewood and timber, as well as many thousand palmira nuts were sown. The Collector of South Arcot anticipated in his report for the year 1864-65, that he would be able to show good progress in this matter, but his expectations were scarcely fulfilled during the year under review, though something was done notwithstanding the very unfavourable nature of the past season. The Board have every reason to believe that the Collector is giving his best attention to the due employment of the funds at his disposal, and trust that the results of the current year's operations will be satisfactory.

	Available sum.	Actual expenditure.	Per centage.
Tanjore	6,294	1,768	28
South Arcot ...	16,290	1,265	8
Kurnool	6,177	1,369	22
Coimbatore ...	4,802	1,203	25
Bellary	16,235	627	4
Madras	4,249	183	4
Kistna	11,551	63	5

57. In the other five districts the expenditure was very small. In Madras, however, a large sum was spent from the District Road Fund in planting avenues and trees, though the expenditure under the Jungle-Conservancy Fund appears small. In the Kistna district nothing was done though a large sum was available. The Collector appears to have taken no notice of the Fund, or of the orders of the Board and Government for utilizing it. Mr. Thornhill is requested to report at once what has been done in the current year towards utilizing the Fund.

58. Pound Fund.—The following abstract shows the transactions of this Fund:—

Districts.	Balance. Balance of last year brought forward.	Balance. Unadjusted items of last year.	Balance. Total.	Collections.	Total including the balance.	Charges. Establishment and Pounds, &c.	Charges. Amount transferred to the District Road Fund.	Charges. Total.	Balance.	Amount proposed to be transferred in 1866-67 out of the balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	2,117	...	2,117	3,693	5,810	1,880	2,000	3,880	1,930	...
2. Vizagapatam ...	4,348	86	4,434	6,843	11,277	5,059	3,400	8,459	2,818	2,500
3. Godavery ...	9,164	...	9,164	11,723	20,887	2,568	9,164	11,732	9,155	9,155
4. Kistna ...	10,731	1,977	12,708	19,065	31,773	6,089	10,000	16,089	15,684	10,000
5. Nellore ...	9,236	...	9,236	13,055	22,291	5,117	13,778	18,895	3,396	...
6. Cuddapah ...	5,055	298	5,353	5,919	11,272	813	4,500	5,313	5,959	5,000
7. Bellary ...	10,275	...	10,275	11,770	22,045	801	9,275	10,076	11,969	10,000
8. Kurnool ...	4,786	...	4,786	9,993	14,779	122	12,000	12,122	2,657	...
9. Madras ...	2,537	...	2,537	4,427	6,964	2,579	2,000	4,579	2,385	1,500
10. North Arcot ...	1,238	...	1,238	6,610	7,848	4,559	2,000	6,559	1,289	...
11. South Arcot ...	2,683	...	2,683	9,414	12,097	6,072	2,500	8,572	3,525	3,000
12. Tanjore ...	2,068	...	2,068	13,083	22,151	4,261	9,068	13,329	8,822	8,822
13. Trichinopoly ...	4,381	...	4,381	5,415	9,796	1,517	3,000	4,517	5,279	4,000
14. Madura ...	12,314	...	12,314	14,280	26,594	1,811	11,000	12,811	13,783	12,000
15. Tinnevelly ...	8,670	...	8,670	9,211	17,881	7,108	2,000	9,108	8,773	5,000
16. Coimbatore ...	8,526	50	8,576	9,503	18,079	2,941	4,020	6,941	11,138	4,000
17. Salem ...	5,146	...	5,146	8,622	13,768	3,619	4,147	7,766	6,002	4,002
18. South Canara ...	424	...	424	507	931	209	300	509	422	...
19. Malabar	1,096	...	1,096	2,626	3,722	1,573	...	1,573	2,149	2,000
Total...	1,11,795	2,411	1,14,206	1,65,759	2,79,965	58,698	1,04,132	1,62,830	1,17,135	80,979

59. The receipts during the year under report amounted to Rupees 1,65,759, and together with the previous year's balance of Rupees 1,14,206 aggregated Rupees 2,79,965. Of this, a sum of Rupees 58,698 was spent on account of establishment and erection of pounds, &c., or Rupees 1,788 in excess of the previous year, which is mainly due to the increase in the Establishment charges in Vizagapatam and Nellore. In some districts the unadjusted items also are included in the expenditure.

60. During the year under report a sum of Rupees 1,04,132 was transferred to the credit of the District Road Fund. It is observed that in the four districts noted in the margin, larger amounts were transferred than was proposed in the accounts of 1864-65, the surplus funds having been larger than expected. The sums now proposed in the several districts to be transferred to the District Road Fund in the current year's accounts, amount to Rupees 80,979 out of the balance of Rupees 1,17,135. The Collectors of Ganjam, Nellore, Kurnool, North Arcot, and South Canara have proposed no transfer of funds.

	Proposed in 1864-65.	Actually transferred.
Nellore	6,000	13,778
Bellary	8,000	9,275
Kurnool	8,000	12,000
North Arcot	1,200	2,000

61. The Acting Collector of the Kistna district proposes an increase to the salaries of the Pound Gumastahs and Peons, and also the employment of one Clerk on Rupees 15 in the Huzoor, for checking the Pound accounts received from the taluks. The pay now assigned for the Gumastahs viz. 10 Rupees, is quite sufficient. The pay of one Peon at 4 Rupees may be increased to 5 Rupees. The Board see no necessity for a separate Gumastah in the Huzoor Cutcherry for this trifling duty. The Acting Collector of Kurnool suggests that Reddies in large towns and villages should receive a small monthly salary. This proposition should be brought forward in a separate letter for the consideration of the Board. It is observed, that the charges for establishment and construction and repair of pounds, are in some districts more than 50 per cent. of the receipts of the year, while in others they are considerably below that proportion. The Board desire the Collectors to bear in mind that the primary object of the law is the prevention and punishment of cattle-trespass, and that liberal provision should be made for effectually attaining this end, before the surplus for transfer is calculated. The receipts and charges exclusive of unadjusted advances, refunds, &c., are given below with the proportion of the latter to the former:—

Districts.	Receipts.	Charges. Establishment.	Charges. Construction and repair of Pounds.	Charges. Total.	Per centage of charges to the receipts.
	Rs.	Rs.	Rs.	Rs.	
1. Ganjam	3,693	1,509	171	1,680	45·49
2. Vizagapatam	6,843	4,670	300	4,970	72·81
3. Godavery	11,723	1,973	398	2,371	20·22
4. Kistna	19,065	1,710	2,266	3,976	20·82
5. Nellore	13,055	4,592	445	5,037	38·58
6. Cuddapah	5,919	731	82	813	13·73
7. Bellary	11,770	96	44	140	1·18
8. Kurnool	9,993	60	62	122	1·22
9. Madras	4,427	2,517	60	2,577	58·21
10. North Arcot	6,610	4,271	240	4,511	63·25
11. South Arcot	9,414	5,997	...	5,997	63·7
12. Tanjore	13,083	3,712	549	4,261	32·56
13. Trichinopoly	5,415	1,200	154	1,354	25·00
14. Madura	14,280	593	888	1,481	10·37
15. Tinnevelly	9,211	6,982	126	7,108	77·17
16. Coimbatore	9,503	555	1,627	2,182	22·96
17. Salem	8,622	1,467	174	1,641	19·03
18. South Canara	507	36	173	209	41·02
19. Malabar	2,626	1,123	450	1,573	59·9
Total...	1,65,759	43,794	8,209	52,003	31·37

62. Public Bungalows Fund.—The financial transactions of this Fund are given in the following abstract, from which it will be seen that the fees realized during the year amounted to Rupees 14,541, which together with the Government grant-in-aid of Rupees 18,773, and the previous year's balance of Rupees 9,980, raised the available sum for expenditure to Rupees 43,294.

from which the expenditure of the past year, viz., 20,228 Rupees being deducted, there remained a balance of Rupees 23,066 on the 30th April 1866:—

Districts.	Balance.	Receipts.			Total including the balance.	Charges.			Balance.
		Fees, &c.	Grant-in-aid.	Total.		Establishment.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	491	291	1,177	1,468	1,959	709	284	993	966
2. Vizagapatam	30	1,055	870	1,925	1,955	514	40	554	1,401
3. Godavery...	191	505	515	1,020	1,211	752	35	787	424
4. Kistna	301	1,032	1,000	2,032	2,333	1,466	650	2,116	217
5. Nellore	254	710	1,400	2,110	2,364	1,323	1	1,324	1,040
6. Cuddapah	622	619	770	1,389	2,011	531	43	574	1,437
7. Bellary	1,287	1,233	1,609	2,842	4,129	1,340	60	1,400	2,729
8. Kurnool	115	236	150	386	501	325	9	334	167
9. Madras	357	370	797	1,167	1,524	634	8	642	882
10. North Arcot	485	174	630	804	1,289	268	2	270	1,019
11. South Arcot	628	468	1,350	1,818	2,446	977	59	1,036	1,410
12. Tanjore	502	680	300	980	1,482	520	54	574	908
13. Trichinopoly	141	492	299	791	932	563	9	572	360
14. Madura	300	464	262	726	1,026	355	103	458	568
15. Tinnevelly	198	1,274	238	1,512	1,710	790	122	912	798
16. Coimbatore	985	1,656	2,547	4,203	5,188	1,327	22	1,349	3,839
17. Salem	1,329	731	1,917	2,648	3,977	546	83	629	3,348
18. South Canara... ...	468	489	892	1,381	1,849	587	65	652	1,197
19. Malabar	1,296	2,062	2,050	4,112	5,408	1,869	3,183	5,052	356
Total...	9,980	14,541	18,773	33,314	43,294	15,396	4,832	20,228	23,066

63. In the fees shown in the above abstract the following items are included. The correct amount of the fees should, therefore, be taken as Rupees 11,741.—

			Rupees.
The amount of fees as entered in the Abstract			14,541
	Deduct.		
Vizagapatam....Sale-proceeds of Bungalows...		Rupees.	
Godavery.....Miscellaneous receipts...		800	
Bellary.....Sale-proceeds of Furniture		13	
Fine imposed upon Sweepers...	15		
	1		
	—	16	
North Arcot...Sale-proceeds of Furniture	88		
Miscellaneous receipts	74		
	—	162	
Trichinopoly.....Refund of pay of a Sweeper...		3	
Tinnevelly.....Value of damaged articles recovered	3		
Sale-proceeds of Tamarind trees at Sattur Bungalow ...	3		
Do. of old materials	2		
	—	8	
Coimbatore.....Rent of certain Bungalows used as Hotels	1,251		
Sale of old Furniture	22		
Sale of old materials of Gumche Pandals	41		
Savings and Refunds	12		
	—	1,326	
Salem.....Sale-proceeds of Furniture	15		
Refunds	1		
Sale-proceeds of Bungalows	310		
	—	326	
South Canara...Sale-proceeds of Furniture	114		
Miscellaneous receipts	3		
	—	117	
Malabar.....Sale-proceeds of Furniture		29	
		—	2,800
			11,741

64. The total expenditure of Rupees 20,228 was divided into Rupees 15,596 on account of Establishment, and Rupees 4,832 on account of Contingencies. In the Establishment Charges there was a decrease of Rupees 1,480, owing to the abolition of some of the Bungalows and to the revision that was made in the establishment of those that was retained; but in Contingencies there was an increase of Rupees 1,989. The whole of this increase occurs in Malabar in consequence of the advance made for the repairs of certain Bungalows in this district to the extent of Rupees 3,012, which is included in the charges.

65. In the year under report the system of levying Fees was altered, the number of Public Bungalows reduced in almost every district, and the revised Establishment introduced. The following table shows the number of travellers' Bungalows, and the number of travellers who used them, with the amount spent on repairs in each district during the year:—

Districts.	Number of travellers' Bungalows.	Number of travellers halted.	Amount spent in repairing the Bungalows.		
			Rs.	A.	P.
Ganjam	10	312	...	...	...
Vizagapatam	9	271	135	3	2
Godavery	10	389	396	9	5
Kistna	21	886	1,187	3	7
Nellore	19	528	947	1	4
Cuddapah	14	528	400	0	0
Bellary	28	1,121	951	14	11
Madras	8	559	...	...	...
North Arcot	13	83	...	...	...
South Arcot	9	324	805	8	8
Tanjore	6	341	260	0	0
Trichinopoly	14	480	155	4	0
Madura	6	298	...	...	...
Coimbatore	19	288	385	11	5
Salem...	5	...	305	6	2
South Canara	16	362	...	...	...
Malabar.	41	1,497	1,617	6	2
			7,547	4	10

66. In some districts the number includes old Bungalows since abolished. The Board's Circular on the subject was issued only on the 22nd June 1865, two months after the commencement of the official year, and in these two months, the old Bungalows also were probably occupied by some travellers. The Statement showing the condition of the Bungalows has not been received from Kurnool and Tinnevelly, though the Collector of the latter district promised to send it as soon as the necessary information had been received. The Collectors of these two districts are requested to submit the statement at once.

67. From the other District reports, the Board observe that the Bungalows, with very few exceptions, were kept clean and in good order, but many of them seem to require repair. The amount spent upon repairs during the past year was only Rupees 7,547-4-10, as will be seen from the above table.

68. In paragraph 28 of their Order, dated 11th May 1865, No. 992, passing orders upon the Board's scheme of establishment and management for rendering the Public Bungalows of this Presidency self-supporting, the Government remarked that the necessity of retaining the Bungalows on the coast line in South Canara was questionable, but they consented to retain them, subject to report after a year. Mr. Cadell reports that there are now eight Public Bungalows on the coast line, as noted in the margin. Of these, the Bungalow at Cundapur has already been made over to the Head Assistant Collector, and that at Byudur may, if the Government see fit, be made over to the District-officers. It is proposed

1. Hossdrug.
2. Cassergode.
3. Manjeshwar.
4. Mangalore.
5. Mulky.
6. Udipy.
7. Cundapur.
8. Byudur.

to abolish the Bungalow at Munjeshwar. As regards the remaining five Bungalows, the Collector strongly recommends their retention. He states that the Bungalow at Mangalore is almost constantly occupied especially during the shipping-season. The Bungalow at Hossdroog is situated at the point where the Military road from Cannanore to Pane-Mangalore joins the line of backwater communication, and its retention is certainly advisable. The Cassergode Bungalow is thriving, and its importance will increase when the road from Jalsore is thoroughly completed and available for wheeled-traffic. Under these circumstances, the Collector strongly recommends the retention of the five Bungalows; and the Board request the sanction of Government for the purpose.

Mangalore.
Hossdroog.
Cassergode.
Mulky.
Udipy.

69. Mr. Cadell in paragraph 17 of his report, remarks on the little use now made of the articles of furniture, and crockery, with which the furnished Bungalows are provided, and proposes that the pay of the Sweepers should be raised. He is at liberty to bring these matters forward in a separate communication.

70. Endowment Fund.—The Collectors of the eleven districts noted in the margin, report this year upon endowed Chuttrums. In the preceding year the subject was noticed in only six districts. In the districts other than the eleven above named, there appear to be no endowed Chuttrums.

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

71. Vizagapatam.—In Vizagapatam the only endowed Chuttrum is in the village of Nuckapilly of the Sarvasiddy taluk. It has the usual endowment in land of the assessment value of Rupees 60, but it does not appear to be under the management of the Collector.

72. Godavery.—There are two endowed Chuttrums in the Godavery district, viz, Peddapur and Vantimamidy. The balance at credit of these institutions amounting to Rupees 6,355-6-9, which was in deposit, were transferred to the Endowment Fund Account at the beginning of the year, and the income of the year was Rupees 3,899, making a total of Rupees 10,254, out of which Rupees 4,451 was spent in the year, viz., Rupees 1,836-14-5 in feeding indigent persons, Rupees 334 on the establishment, and Rupees 2,280-8-0 in repairs.

73. Madras.—In Madras, as stated in the Report of 1864-65, the Choultry of Venkata Runga Pillay, at Sreeperumbatur, is maintained out of the receipts from the Maniums and bazaars attached to it.

74. South Arcot.—In South Arcot, besides the Chuttrum at Trippopalyoor which is usually included among Lungerkhanas, there are three other Chuttrums maintained by Government grant. Their transactions were not hitherto brought to account according to the Board's instructions, but this will be attended to from the current year.

75. Tanjore.—The several Chuttrums in this district were fully noticed in the Board's Report for 1864-65, in which year there were twenty-eight Chuttrums under Government management. This was raised to twenty-nine in the past year by the addition of the private Chuttrum at Kallimadu. Of these Chuttrums, seventeen besides a Conjy-house at Tanjore, were formerly endowed and maintained by the Rajahs of Tanjore. The Rajah's charities are supported by rents of villages and lands, and by ready-money allowances the primary and main object of these institutions being the distribution of food. This was carried on extensively during the year, and greatly alleviated the sufferings of the poorer classes from the excessive prices of food. The total number of people fed during the year was 22,37,263, being 129,992 persons in excess of the preceding year. The total expenditure on account of these charities amounted to Rupees 1,46,152, as particularized in the margin. The Board are glad to observe that great attention has been devoted to the preservation and extension of the topes and plantations belonging to these Chuttrums. It is stated that 63,671 valuable fruit trees are thriving out of the large number planted in the course of the last seven years.

	Rupees.
Distribution of food	93,853
Establishment	25,416
Repair of Chuttrums	6,146
Fixed allowance to Pagodas dependant on Chuttrums.	10,632
Jody, &c., paid to Government	10,105
	1,46,152

76. Of the remaining twelve Chuttrums four are Government and eight private institutions. They are maintained in good condition. In two private Chuttrums food is distributed, at some of the remaining ones water-pandals are maintained in the hot season, the rest are kept in efficient repair, to afford accommodation as halting places to travellers.

77. Trichinopoly.—The Acting Collector of Trichinopoly did not give the number of Chuttrums in his district, but in the report for 1864-65 it was stated to be thirteen. The receipts of the year were Rupees 9,367. The total expenditure was only Rupees 792-13-10, of which a small sum of Rupees 671-4-6 was spent in feeding the poor, and Rupees 121-9-4 in repairing the Manuntady Choultry. In future the Collector will append an abstract showing the receipts and charges of each Chuttrum separately.

78. Tinnevelly.—In Tinnevelly there are seven Government and ten private Chuttrums, which appeared to be maintained by a fixed grant of Rupees 680 allowed by Government, and by the revenue derived from Inams, &c., the receipt from which source during the past year amounted to Rupees 6,628-0-11. The expenditure of Rupees 8,245-7-10,* as particularized in the margin, being deducted from the sum available, there remained a balance of Rupees 23,720-15-0 on 30th April 1866. One of the Government Chuttrums, viz., Pandracolum, has been repaired at a cost of Rupees 2,975 under the direction of Government, (vide Government Order, dated 2nd June 1865, No. 1,189)

			Rs.	A.	P.
Charges for feeding indigent persons in private Chuttrums			2,359	1	3
Establishment in Government Chuttrums		477 0 0			
Do. private	do	1,187 8 1	1,664	8	1
Repairs of Government	do.	3,123 11 7			
Do. of private	do.	84 4 0	3,206	15	7
Amount of Sawmybogum in Thalagutty village refunded to the ryots agreeably to the sanction by the Board in their Proceedings, dated 26th June 1865, No. 3,518			296	4	2
Amount debited on account of Teerwah due to Government on lands attached to a Chuttrum.			604	10	0
Contingencies			114	0	9
			* 8,245	7	10

79. Madura.—The Collector of Madura does not give in his report the number of Chuttrums in his district and the other particulars connected with them as he ought to have done; but from the Statement which accompanied the report, the Board gather that there are certain Chuttrums in the district, supported by Government grants and by the revenue from Inams, &c, amounting to Rupees 7,600-8-7 and Rupees 19,723-10-9, respectively, and that the expenditure of the year amounted to Rupees 8,223-4-6. The Collector will in future state full particulars.

	Rs.	A.	P.
Feeding indigent persons	4,316	8	3
Pay of Establishment	2,490	12	3
Supply of water to travellers	464	6	2
Repairing Chuttrums, purchasing utensils, and Saderwarid, &c., charges	951	9	10
	8,223	4	6

80. Coimbatore.—In this district also the number of the Chuttrums is not stated, but the financial transactions are reported. The Chuttrums appear to be maintained entirely by the annual Government grant of Rupees 5,686. The Statement does not show whether any charges were incurred in feeding the poor, but the total charges are put down at Rupees 4,669-11-5. The Collector will give full particulars in future reports.

81. Salem.—In the Salem district there is only one Government Choultry, known by the name of Toppoor Choultry, which is supported by an annual grant of Rupees 198. There are also twenty-seven private Chuttrums designed for the accommodation of native travellers, of which

eighteen are maintained in operation by endowments in land and under the management of proprietors; two have endowments in land, but the object of the endowments is not fulfilled, and the Inam lands attached to them are left waste. The Tahsildars concerned have been directed to inquire and report upon these Chuttrums. Six of the remaining Chuttrums are maintained by the proprietors themselves, and one is occupied by the Police Department, the family of the original owner having become extinct, and the building having been repaired and maintained by Government. There are also sixteen water-pandals in the district maintained by Government grant-in-aid.

82. MALABAR.—In Malabar there are eleven Mossafarkhanas maintained as bathing-sheds for native travellers. The charges connected with five of these institutions were hitherto met from the Bungalow Fund, but an annual charge of Rupees 528 per annum having been sanctioned by Government from the current year, under the head of Grants for Native Chuttrums, the Bungalow Fund will be relieved of this charge. There are a great number of private charitable feeding-houses in the district, where Brahmins and other high-caste travellers are fed gratis.

83. The Board append an abstract statement showing the financial position of the several Chuttrums in each district during the year 1865-66, embodying the information derivable from the reports and statements of the Collectors:—

DISTRICTS.	Balance on the 30th April 1865.	Receipts	Total.	Expenditure.	Balance.
	Rs.	Rs	Rs.	Rs.	Rs.
Godavery	6,355	3,899	10,254	4,451	5,803
Madras	45	212	257	69	188
Tanjore ... Rajah's Chuttrums	14,956	1,60,731	1,75,687	1,46,151	29,536
Circar "	466	1,286	1,752	645	1,107
Other private Chuttrums	9,886	4,486	14,372	4,085	10,287
Total ...	25,308	1,66,503	1,91,811	1,50,881	40,930
Trichinopoly	...	9,368	9,368	793	8,575
Madura	...	27,803	27,803	8,223	19 580
Tinnevelly	24,641	7,325	31,966	8,245	23,721
Coimbatore	...	5,098	5,098	4,670	428
Salem	...	198	198	162	36

84. There were eight Lungerkhanas in six districts in the past year, as was the case in 1864-65. The number of persons relieved at each Lungerkhana during the past year, with the cost and rate per head as compared with the preceding year, are shown below:—

DISTRICTS.	1864-65.			1865-66.			Comparison of cost.	
	Number relieved.	Cost.	Rate per head.	Number relieved.	Cost.	Rate per head.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	No.	Rs. A. P.	Rs. A. P.	No.	Rs. A. P.	A. P.	Rs. A. P.	Rs. A. P.
Coimbatore	7,978	914 15 1	0 1 10	7,130	920 6 10	2 1	5 7 9	... ...
Nellore	46,755	2,833 2 3	0 0 11	56,394	3,248 6 11	1 0	415 4 8	... ...
Kurnool	10,909	358 10 0	0 0 6	...	860 0 0	... ...	1 6 0	... ...
North Arcot. Vellore	...	3,576 1 2	0 0 0	75,096	4,223 12 7	1 0	247 11 5	... ...
Arcot	...	1,045 11 3	0 0 0	17,808	1,086 15 3	1 0	51 4 0	... ...
Sholingar ...	...	1,261 4 11	0 0 0	...	1,175 4 1	... ...	... ...	... ...
South Arcot	...	526 5 8	0 0 0	8,247	579 1 0	2 10	52 11 4	... ...
Bellary, Gooty	8,422	1,524 15 10	0 1 4	8,917	1,544 6 10	1 8	19 7 0	... ...
Total ...	...	12,431 2 2	... ...	...	13,138 5 6	... ...	793 4 2	86 0 10
Net Increase ...	...	... ...	... ...	...	... ...	... ...	... ...	707 3 4

85. The Acting Collector of Kurnool did not forward any Statement of the number of persons relieved in each month and the cost. This should invariably accompany the report in future. At the Nellore and Gooty Lungerkhanas 9,639 and 495 persons, respectively, were relieved in the year under report in excess of the number in 1864-65, but in Coimbatore there was a decrease of 848 persons. Similar comparisons cannot be made in respect of the other Lungerkhanas, as the number relieved was not stated by the Collectors for the year 1864-65.

86. The following abstract shows the financial transaction of the several Lungerkhanas:—

DISTRICTS.	Balance at the end of 1864-65, brought forward.	Amount of sanction and receipts from all sources during the year.	Total available for expenditure in the current year.	CHARGES.			Balance at the end of 1865-66.
				Cost of feeding	Establishment Saderwarid including medicine.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore	1,440 1 7	1,217 7 1	2 657 8 8	705 9 8	214 13 2	920 6 10	1,737 1 10
Nellore	791 10 6	2,940 0 0	3,731 10 6	3,077 6 11	605 7 6	3,682 14 5	48 12 1
Kurnool	12 3 6	360 0 0	372 3 6	360 0 0	... ...	360 0 0	12 3 6
North Arcot. Vellore ...	833 13 2	4 176 0 0	5,009 13 2	4,097 12 7	126 0 0	4,223 12 7	786 0 7
Arcot ...	674 1 3	1,200 0 0	1,874 1 3	978 15 3	108 0 0	1,086 15 3	787 2 0
Sholingar.	39 3 10	1,280 9 5	1,319 13 3	1,175 4 1	... ...	1,175 4 1	144 9 2
South Arcot... ...	776 12 2	606 15 4	1,383 11 6	403 15 8	175 1 4	579 1 0	804 10 6
Bellary, Gooty ...	120 0 2	2,074 13 10	2,194 14 0	947 5 0	597 1 10	1,544 6 10	650 7 2
Total ...	4,697 14 2	13,855 13 8	18,543 11 10	11,746 5 2	1,826 7 10	13,572 13 0	4,970 14 10

87. In bringing forward the balance on the 30th April 1865, on account of the Lungerkhanas, the Collectors of Coimbatore and North Arcot exhibited no balance, and the Acting Collector of Kurnool shows only Rupees 1-6 0, while the actual balances in these districts, according to the previous year's accounts, were as indicated in the margin. These sums have been entered in the above abstract. The Collector of North Arcot, at paragraph 44 of his report, states that there was a surplus balance on the transactions of the year 1864-65, of Rupees 2,035-15-1, in favor of the Lungerkhanas in his district, which was carried to General Revenue under the orders then in force. It is not clear how he obtained this amount. The sanctioned grant is Rupees 10,922-8-5, from which the expenditure in 1864-65 of Rupees 6,273-1-4 being deducted, there remains a balance of Rupees 4,649-7-1. The Collector is requested to explain this point. The transfer to the Endowment Fund of the accumulated surplus of Rupees 18,818 up to 1863-64, and of the surplus of Rupees 2,036 in 1864-65, (as stated by the Collector,) has already been sanctioned by Government in their Order dated 30th August 1866, No. 2,293. The Collectors of Coimbatore and Kurnool will explain the differences above pointed out.

	Rs. A. P.
North Arcot, Vellore..	833 13 2
Arcot	674 1 3
Sholingar	39 3 10
Coimbatore	1,440 1 7
Kurnool...	12 3 6

88. The Establishment Charges shown for Nellore in the above abstract, include a sum of Rupees 434-7-6 expended in 1862-63, but brought into the accounts of the past year, being the cost of furniture, &c., and of fitting up the old Garrison Hospital as an Infirmary for in-door patients.

89. In connection with the Lungerkhanas of North Arcot there were formerly two Dispensaries under the management of the Collector, one at Vellore and the other at Ranipet. These institutions were transferred, in 1862, to the list of Government Dispensaries under the orders of Government, dated 28th June 1860, No. 1,069, and finally abolished. Their reestablishment and maintenance, as originally, from the Lungerkhana Surplus Fund, having been sanctioned, in the orders of Government dated 6th October 1865, No. 2424, Revenue Department, they were reopened by the Collector in January 1866, and the transactions of four months in the past official year are reported. The Dispensary at Vellore is located in a building rented at 12 Rupees a month, and that at Ranipet in the Government building known as the Native Hospital. The former is regularly visited by the Garrison Surgeon, who receives an allowance of Rupees 50 on that account, and a first Dresser is attached to it. The latter is in the sole medical charge of an Apothecary receiving Rupees 50 per mensem. During the four months these institutions were in opera-

tion under the Collector, the average daily number of in and out-patients was respectively six and forty at Vellore, and seven and twenty at Ranipet. The total expenditure during the four months was Rupees 1,012-14-11.

90. The Ranipet Dispensary was about to be closed under the orders of Government, dated 20th July 1866, No. 729, Public Department, making over the field to the American Medical Missionary, Dr. Scudder, who formerly occupied it, together with a moiety of the annual amount allotted to this Government Institution. Any available surplus may be most advantageously employed in setting up a small branch establishment in the large and populous town of Guriatum. The orders of Government on this subject, referred to by the Collector, were not communicated to the Board. The Collector will, however, submit separately his proposition regarding the establishment of a branch Dispensary in Guriatum.

91. In paragraph 33, the Collector proposes to reduce the original allotment made to Lungerkhanas by Rupees 510-1-0, the Government having in their Order, dated 2nd October 1865, fixed the annual sums for Vellore and Ranipet Dispensaries at Rupees 2,460-0-0 and Rupees 2,316-0-0 respectively, amounting together to Rupees 4,776-0-0, instead of Rupees 4,265-15-0, which was available from the Lungerkhana funds, after deducting the allotment finally sanctioned for their support. He accordingly makes a redistribution of the whole sum of Rupees 9,641-15-0, but the Government do not appear to have intended to make any alteration in the allotment made for Lungerkhanas. They merely sanctioned the annual payment of the allotments to Dispensaries, but in doing so, the figures put down in paragraph 2 of the Order of Government, dated 28th September 1859, No. 1,322, were taken without reference to the allotment of Rupees 5,376 made for the support of Lungerkhanas in paragraph 3 of the later Order of Government, dated 11th January 1862, No. 40. According to this allotment the sum available for Dispensaries is only Rupees 4,265-0-0, which the Board propose to distribute among the two Dispensaries as shown in the margin. The Collector will report on this point.

	Rs.	A.	P.
Nellore Lungerkhana	4,176	0	0
Arcot do.	1,200	0	0
Vellore Dispensary...	2,200	0	0
Ranipet do.	2,065	15	0
Total	9,641	15	0

92. Irrigation Cess in Trichinopoly.—The balance at the credit of the Trichinopoly Irrigation Cess on the 30th April 1865, was Rupees 1,700-4-0, and the collections in the year were Rupees 12,449-9-9, making a total of Rupees 14,119-13-9; of which Rupees 5,545-1-7 were disbursed in payment of the wages of the establishment, and 510 Rupees in the construction of Corumboos or Maddams, leaving a balance at the end of the year of Rupees 8,094-12-2.

93. The demand of the year under this head amounted to Rupees 8,483, of which Rupees 4,851 were collected, besides Rupees 7,334 on account of the arrears amounting to Rupees 9,697, which were outstanding on the 30th April 1865, thus leaving Rupees 5,995 outstanding at the end of the year. Of this last amount, Rupees 2,925, have since been realized.

94. The Collector of Coimbatore does not notice the operation of the Fund, which he was ordered to establish in paragraph 10 of the Board's Proceedings dated 16th October 1865, No. 6,560, in connection with the cess to be levied on irrigation channels lands for the maintenance of the works. The Collector is requested to state what has been done in the matter.

95. Town Fund in Madura.—The receipts under this head amounted to Rupees 10,972-7-11, which together with the balance at the beginning of the year made up a total of Rupees 23,982-10-0. Of this, Rs. 14,942-10-0 were spent as particularized in the margin, leaving a balance of Rupees 9,040 at the end of the past year, of which Rupees 5,500 are in Government securities, and Rupees 3,540-0-2 in cash in the Huzoor treasury. The Board observe, that for

	Rs.	As.	P.
Cost of Establishment and Saderwarid charges...	4,602	15	6
For the erection of new Market No 1.	9,155	6	3
Paid in advance to the Lying-in Hospital	1,114	6	0
Miscellaneous charges	69	14	3
Total... ...	14,942	10	0

rebuilding the new Market No. 1, a sum of Rupees 9,155-6-3 was paid in the year under report, besides Rupees 5,000, which appears to have been spent in 1864-65 on the same work, though in the accounts of that year this sum was stated to have been simply advanced for the work. Thus the total expenditure on this work, up to 1865-66, amounts to Rupees 14,155, and the Collector states that Rupees 4,000 more will be required to finish it. Mr. Levinge remarks that when this building is completed, no Town in the Presidency out of Madras will be provided with so good a Market, and that the stalls will probably rent for Rupees 2,766 per mensem, which will be a handsome contribution to the Town Fund, and will go far towards paying for the cost of scavengering the Town.

96. Village-Service Fund.—The Collectors of the districts in which this Fund is established have not afforded the necessary information on this subject in their reports, but the subjoined abstract is prepared from their returns for April 1866:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance
	Rupees.	Rupees.	Rupees.	Rupees	Rupees.
Godavery	2,401	13,309	15,710	...	15,710
Kistna...	10,684	18,817	29,501	18,826	10,675
Kurnool	2,16,675	2,16,893	4,33 568	1,61,148	2,72,420
Madras	39,806	70,129	1,09,935	1,09,655	280
North Arcot	2,093	...	2,093	...	2,093
Trichinopoly	25,310	1,09,483	1,34,793	70,152	64,641

97. The Collector of the Godavery district states, in paragraph 13 of his report, that the amount sanctioned for the payment of Village Establishment, in the Order of Government dated 31st May 1865, No. 1,159, was credited to this Fund under the Accountant General's instructions, dated 7th June 1865, No. 9A, but that the expenditure on this account has been debited to "15. Allowances to District and Village Officers" under the orders of the same Officer, dated 28th August 1865, No. 20A. The Board observe that the sum in question should not have been credited to the Village-Service Fund, to which it does not belong. The balance of Rupees 15,710, as shown outstanding against this head, should at once be transferred to the credit of Imperial Funds from which the amount was improperly taken. Under this procedure there must have been a double-debit to the Imperial Funds on account of Village Establishments.

98. In the Kistna district, fees are realized from the ryots in certain villages for the payment of Village Establishments. These are properly credited to "Village-Service Fund." The balance at the end of the year after payments was however very large, viz., Rupees 10,675, which the Collector should explain. In the districts of Madras and North Arcot, the fees due to the village-servants are added to the ryots' puttas and afterwards deducted from the putta of one substantial ryot, from whom the gross amount is received by the village-servants. Such being the case the Collectors were directed to observe the usual course, and not to collect the amount separately and bring it to credit of the Village-Service Fund. In the Madras district, however, some collections appear to have been made before the receipt of the Board's Miscellaneous Circular, dated 31st July 1865, No. 4,517. In North Arcot the balance which remained at the end of 1864-65 is still outstanding. The Collector will be requested to state why this is allowed to remain undisbursed.

99. In South Arcot the fees and allowances for the payment of village-servants are deducted annually from the Land Revenue Beriz of each village, and carried to the credit of "Deposit," payments being made from it twice a year. In the Board's Proceedings dated 29th July 1864, the Collector was distinctly informed that the collections should be credited to the

"Village-Service Fund," but he has not carried the order into effect, and has thus the kept transactions out of sight. The Collector is now requested to transfer the balance under the head of Deposit to the credit of the Village-Service Fund as already directed.

100. The transactions of the Kurnool and Trichinopoly districts, in which the Fund has been regularly established under Act IV. of 1864, are given in the abstract appended to para. 96. The Acting Collector of Kurnool does not allude to the subject in his report. The balance in this district is very large, amounting to no less than Rupees 2,72,420, regarding which the Board desire to receive some explanation. The Collector of Trichinopoly states that the balance of Rupees 64,641 will be disbursed in payment of salaries for Fusly 1275.

101. PROCESS-SERVICE FUND.—In regard to the Process-Service Fund the Board observe that, except in the Kistna and North-Arcot districts, the Collectors have not noticed the Fund, to which all receipts realized in the shape of batta for serving processes, and of fees for making distress or selling property under Madras Act II. of 1864 are to be credited, and to which payments made to the Batta Peons are to be debited according to the Board's Standing Circular, dated 3rd August 1865, No 4,590. It appears from the reports of the Collector of North Arcot that the receipts on account of the process service during the year amounted to Rupees 5,063-10-11, and the expenditure to Rupees 1,506-0-11, leaving a balance of Rupees 3,557-10-0 at the end of the year. The Board do not understand how so large a balance can have accumulated. It was pointed out to Collectors in paragraph 8 of the Board's Proceedings, dated 7th August 1865, No. 4,700, that the men employed in serving processes, &c, under the Act II. of 1864, should be paid the sums to which they were properly entitled for the work performed according to the established rates, and the collections should have been regulated with reference to the actual requirements. Mr. Robinson states that in cases where the process is served by a village-servant a half rate only is allowed, but that the practice has been to charge and collect the full rate on each process so served. This practice is unauthorized, and should at once be abandoned.

102. It appeared from the Administration report received from the Collector of South Arcot for 1865-66, that a regular Process-Service Fund was established, and an establishment of process-serving peons maintained, and that at the close of the year there was a balance of Rupees 4,353-12-6 at credit of the Fund. It was pointed out to the Collector, in the Board's Proceedings dated 30th July 1866, No. 5,221, that collections beyond the actual requirements were illegal. The Board also observe that the collection of this batta as a rule from poor ryots whose kists are trifling is unnecessary. The notices to revenue-defaulters prescribed by the Act should not be indiscriminately issued without reference to the state of the season, and the general circumstances of the ryots. The rules for the collection of the revenue should be generally and strictly enforced by the issue of notices after the close of the settlement. The Revenue officers should exercise much discretion in enforcing the provisions of the Act in this respect.

(A true Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department,

with a File of Collector's Reports

Copy to all Collectors.

ENCLOSURE No. 1.

Abstract Statement of Receipts and Disbursements on account of the District Road Fund in the several Districts of Madras Presidency, for the year 1865-66.

Districts.	1	Balance. 2	3	4	Receipts. 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Total including the balance. 20	Deduct expenditure. 21	Unadjusted charges. 22	Cash remaining with Executive Officer and advances made during the year. 23	Cash in the Treasury. 24	Total. 25
		Balance of last year brought forward.	Unadjusted items of last year.	Total.	Ferry rents.	Toll s on roads and bridges.	Roads Cess.	Surplus collections of Local Fund.	Grass rent.	Rent and sale of reeds	Rent and sale of manure.	Fish rent.	Avenue chiplirgs.	Sale of trees.	Contribution in aid of Public Works.	Sale of materials and recoveries from past year's expenditure	Recoveries of unadjusted charges.	Sundry items as particularized in the book of the Statement.	Total.					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	...	913	...	918	813	...	...	2,000	...	...	...	636	1	...	...	...	...	...	8,416	4,859	2,597	...	...	1,772	1,772
2. Vizagapatam ...	...	1,057	5	1,062	230	...	...	3,400	...	...	...	...	25	...	...	...	...	...	3,655	4,737	762	6	...	3,949	3,955
3. Godavery ...	...	56,463	858	57,321	3,106	...	7,029	9,164	...	...	...	...	812	...	...	172	428	4,606	46,107	1,03,498	61,028	427	1,000	40,373	41,800
4. Kistna ...	...	15,056	6,626	21,682	6,553	...	485	10,000	17,778	4	...	4,047	641	...	...	392	...	6,390	29,307	50,989	13,338	4,637	4,623	28,392	37,651
5. Nellore ...	...	3,696	3,946	7,642	...	2,444	14,776	18,778	...	...	...	83	36	...	3,563	72	...	...	31,153	38,792	22,647	1,599	4,773	5,473	16,145
6. Cuddapah ...	...	4,687	632	5,319	9,639	...	...	4,500	...	...	...	4,047	1,019	...	...	...	...	201	9,575	14,894	9,039	...	229	5,855	6,855
7. Bellary ...	...	8,679	41	8,720	37	72	105	9,275	...	...	...	1	36	...	...	...	...	400	21,576	30,296	19,812	89	29	10,216	10,484
8. Kurnool ...	...	2,926	29	2,955	...	...	1,060	2,000	...	...	...	677	173	...	...	...	...	52	12,440	15,395	12,928	...	29	2,438	2,467
9. Madras ...	...	8,638	1,994	10,632	...	...	31,783	2,000	240	...	...	4,716	6	...	...	456	61	5,694	10,581	21,213	12,303	...	1,921	6,899	8,820
10. North Arcot ...	...	29,726	609	30,335	...	...	52,831	2,500	...	2	49	7,321	307	...	...	1,200	1,458	...	42,489	72,894	42,623	14,323	1,905	13,583	30,201
11. South Arcot ...	...	18,051	411	18,462	1,412	...	...	4,468	240	...	263	4,716	8	74	...	180	...	23	65,680	79,942	70,145	180	619	8,998	9,797
12. Tanjore ...	...	40,819	2,667	43,485	4,479	...	...	3,000	...	...	12	7,321	2,923	...	1,200	180	554	429	67,614	91,099	87,473	11,192	8,569	38,565	53,626
13 Trichinopoly ...	...	10,178	283	10,461	...	...	37,156	3,000	1,113	326	...	866	...	...	3,347	27	...	8,453	43,554	66,615	14,109	32,641	...	1	9,564
14. Madura ...	...	21,448	1,973	23,421	...	6,591	26	11,000	91	86	...	17,199	3,677	...	...	...	...	8,871	43,445	66,866	31,676	1,491	5,718	27,981	42,206
15. Tinnevelly ...	...	22,717	1,203	24,080	...	...	...	2,000	...	...	...	13,646	2,986	...	1,819	200	...	2,013	21,827	46,907	26,480	...	...	19,427	35,190
16. Coimbatore ...	...	9,801	153	9,953	4,353	22,021	6,330	4,000	31	...	2	930	305	...	...	75	...	...	35,301	48,454	30,800	...	7,488	10,166	17,654
17. Salem ...	...	16,445	1,169	17,614	1,900	...	23 329	4,147	40	...	300	2,199	108	423	...	7	...	55	28,701	83,007	27,886	11,000	2,394	41,528	55,122
18. South Canara ...	...	7,528	184	7,422	11,422	1,290	...	800	...	...	...	6,560	274	...	...	479	...	204	13,494	20,916	14,484	...	872	6,560	6,432
19. Malabar ...	...	51,091	2,989	54,080	63,806	...	...	...	173	...	...	...	6,972	...	...	...	...	29,422	1,01,017	1,54,097	1,15,711	2,989	1,689	33,718	38,396
Total..		3,21,195	25,871	3,50,066	1,10,064	33,846	1,77,5.2	1,54,132	19,470	382	2,308	80,120	21,670	497	14,154	1,800	2,643	85,928	6,33,354	10,03,420	5,66,520	80,534	40 719	3,15,357	4,36,900

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Districts.	Particulars of Sundry Items in column 18 of the Statement No. 1.	Amount.			Total.		
		RS.	A.	P.	RS.	A.	P.
Godavery.	Tolls levied on licensed boats	2,966	7	8			
	Received from Major J. F. Stoddard, Executive Engineer, being the unexpended portion of the amount realized by the sale of waste lands at Cocanada in 1861—(*Vide* Order of Government, dated 28th June 1865, No. 1,464, R. D.)	1,639	0	6			
	Sale proceeds of fruits on channel embankments.	1	3	6			
					4,606	11	8
Kistna.....	Fees collected on licensed boats	...			6,299	0	0
Cuddapah ...	Amount re-credited being the sum allotted for Public Works supervision for 1864-65 ..	...			201	0	0
Bellary	Amount received being the refund of pay of Watchmen	180	1	6			
	Fines imposed on Watchmen	1	8	0			
	Sale of Fort stones	211	14	0			
	Do. of useless articles	7	0	0			
					409	7	6
Kurnool	Sale proceeds of stones of ruined bastians ...	...			52	0	0
Madras	Interest on Government Promissory Notes .	1,841	7	0			
	Amount included as per letter from the Accountant General	3,851	0	1			
	Sundry Items...	1	4	0			
					5,693	11	1
South Arcot ...	Tax on barks of Valum trees	...			22	8	0
Tanjore	Surplus Devastanum Fund	...			429	0	8
Trichinopoly.	Amount realized by the sale of granite stones from the Fort walls to Railway authorities.	...			3,153	6	0
Madura	Fees collected in Bandy Pettahs	1,619	0	9			
	Refund from the Endowment Fund	54	0	0			
	Sale proceeds of the materials of a ruined Pagoda	50	0	0			
	Do. of unserviceable articles	0	12	9			
	Amount of avenue clippings credited to Jungle Conservancy Fund, transferred to the District Road Fund...	1,602	0	0			
	Fees on account of lending measures at the O sulumputty market	36	0	0			
	Sale proceeds of stones of an old ruined wells	9	0	0			
					3,370	13	6
Tinnevelly ...	Sale proceeds, of stones, &c., of the demolished Fort wall at Palamcottah...	...			2,918	5	3
Coimbatore...	Rent of Topes	44	14	6			
	Sale of Fort stones	9	12	0			
					54	10	6
Salem.....	Interest on surplus Pagoda Fund, invested in Promissory Notes	5,278	4	0			
	Rent on Palmira trees	23,102	3	10			
	Amount charged in 1864-65 for removing Prickly-pear and refunded afterwards ...	214	0	0			
	Sale proceeds of Tope partly commenced ...	99	6	7			
	Fines	7	2	1			
					28,701	0	6
South Canara...	Sale proceeds of unserviceable boats				204	0	0
Malabar	Ten per cent. on the net receipt from escheat sales	28,472	10	3			
	Fees on Ponany groynes...	912	1	2			
	Sale of rafts	5	5	0			
	Rent of Bandy-stand	31	0	0			
					29,421	0	5
	Total...	...			85,927	11	1

ENCLOSURE No. 2.

Statement showing the particulars of expenditure from the District Road Fund in the Districts under the Madras Presidency, for the year 1865-66.

Dis-trict.	Items.				Amount.			Total.		
	Proportion debited on account of Public Works.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GANJAM.	Establishment on account of 1864-65 ...	...	...	...	851	0	0			
	Construction of Roads and Bridges.									
	Construction of the Jagannadapur road.	...	...	...	1,650	0	0			
	Repairs of Roads and Bridges.									
	Repairing the branch of the Aska road.	...	...	...	86	0	0			
								2,587	0	0
VIZAGAPATAM.	*Sundry Items.*									
	Amount erroneously credited on account of Public Works Establishment in the accounts of 1864-65	...	...	...	109	0	0			
	Proportion debited on account of Public Works Establishment on account of 1863-64	109	0	0	537	0	0			
	On account of 1864-65	428	0	0						
	Planting Avenues and Trees.									
	Planting and watering trees by the Narsipatam road side	...	...	...	36	1	7			
	Establishment.									
	Salary of a Huzur Gumastah at 10 Rupees a month	...	...	...	80	0	0			
								762	1	7
GODAVERY.	*Sundry Items.*									
	Paid to Mutta and Ennayah, &c., the inhabitants of Cocanada, being grant-in-aid and refunds of local contributions for improving two good-water Tanks in that Town, and repairing a channel leading to them from Samalcottah channel, under Government Order, dated 20th September 1865, No. 2,262	1,723	10	0						
	Paid to the Agent of the Branch Bank at Cocanada for constructing a road from the Bank Office to one of the main streets of the Town of Cocanada under the Board's Proceedings, dated 10th January 1866, No. 203.....	1,300	0	0						
					3,023	10	0			
	Charges of collections of Ferry Rents and Tolls.									
	Constructing 24 Boats by contract for use at different Ferries in the district.	3,125	0	0						
	Repairing Ferry Boats between Cocanada and Coringa roads.....	131	15	2						
	Do. do. on Robertson's channel	71	12	6						
					3,328	11	8			

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

District.	Items.		Amount.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.
GODAVERY.—(*Concluded.*)	*Planting Avenues and Trees.*			
	Planting avenue trees, fencing, watering, and watching the existing ones on the channels, &c.	... ...	2,249 8 11	
	Construction of Roads and Bridges.			
	District road from Pennagudam to Jagannadaghiri	1,762 0 7		
	Gravelling a road on the canal bank between Cocanada and Samalcottah, with an iron bridge over Yelluru river.	12,549 15 8		
	District road from Nilapalli to Coringa.	1,523 14 11		
	Constructing four self-acting tunnels under the road along the north bank of Cocanada road	413 6 8		
	Constructing steps to the ghat of Yanam road.....	181 2 2		
	Do. road from Ambagipetta to Amalapore, being the unfinished portion of the Gunnavaram and Ambagipetta road.....	9,167 15 1		
	Do. five under-tunnels in the Amalapore road.....	148 4 2		
	Do. Guntay and Kottapatta road, and constructing a bridge at Bodipallem...	2,526 15 0		
	District road from Tanuku *via* Durwa to Prattipad	3,213 0 2		
	Do. from Sidhantum to Martair.....	1,371 7 3		
	Do. from Palcole to Doddipatta.....	6,707 3 3		
	Do. from Narsapur to Viravasarum ...	4,318 14 5		
	Constructing a road from Ellore to Allipalli, or Hydrabad frontier	1,739 11 3		
	Do. from do. to Colair lake.....	967 8 5		
	Do. from Pangidi to Nidadavole	584 9 8		
	Do. from Samalcottah to Tuni	1,610 9 11		
	Works below 100 Rupees	54 7 10		
	Repairs of Roads and Bridges.		48,841 2 5	
	Repairing Eotapalli road	832 5 5		
	Maintenance allowance of Guntay and Eotapalli road.....	249 9 8		
	Do. of Gunnavaram and Amalapore road.....	300 2 7		
	Do. of road from Peravally to Tanuku *via* Dewva to Prattipada	299 13 0		
	Repairing road from Samalcottah to Rajanagaram	975 13 0		
	Do. from Jeddangi to Yerravaram.....	874 3 4		
	Do. from do. to Yeleswaram.....	349 9 4		
	Do. the gravelled road from bridge over the Cocanada river to the side of the Collector's gate	303 0 0		
KISTNA.	*Sundry Items.*		4,184 8 4	61,627 9 4
	Repairing a ruined well at Karicala in Kodur taluk.....	166 2 0		

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

District.	Items.		Amount.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.
KISTNA.—(*Concluded.*)	*Sundry Items.*—(Concluded.)			
	Amount refunded to Mr. Fruvall on account of grass rent, as per Board's Proceedings, dated 18th December 1865, No. 8,087.....	33 5 4		
			199 7 4	
	Charges of Ferry Collections and Rents.			
	Amount paid for repairing ladders for the use of Ferry Boat at Bezoarah...	34 14 6		
	Repairing Ferry Boat at Pondigala.....	109 14 1		
	Do. do. at Bezoarah and transferred from Imperial Fund	940 5 10		
	Do. do. at Bezoarah	16 6 1		
	Salary of Ferry Establishment.....	1,721 15 0		
			2,823 7 6	
	Constructing Roads and Bridges.			
	Road from Jagarlamudi to Tenali	1,437 15 6		
	Coast road from Vellatur to Londole ...	1,443 9 9		
	Road from Ponnur to Intur	1,520 0 9		
	Do. from Intur lock to the village.....	118 8 0		
	Works below 100 Rupees.....	255 6 4		
			4,775 8 4	
	Repairs of Roads and Bridges.			
	Maintenance of road between Panniarru and Gudivada.....	312 13 11		
	Do. of do. from Ponnur to Sandole	291 12 2		
	Do. of do. from do. to Bapatla.	699 15 8		
	Do. of do. from Wuppoolgoor to Kankipad	257 11 7		
	Do. of do. from Chebrole to Ponnur	877 9 6		
	Do. of District road from Chebrole to Guntoor	780 0 0		
	Do. of road along the south bank of new branch channel	799 14 1		
	Repairing main road inside the Fort of Masulipatam	162 6 0		
	Improving road from Robertson's pettah towards Regimental lines	902 9 4		
	Works below 100 Rupees.....	292 11 3		
	Salary of Pettah Canal Establishment...	161 12 11		
			5,539 4 5	
				13,337 11 7
NELLORE.	*Sundry Items.*			
	Grant by Government in aid of the Nellore Town improvement	... ...	642 5 4	
	Proportion debited on account of Public Works Establishment on account of 1865-66	... ...	1,670 0 0	
	Construction of Roads and Bridges.			
	Road from Someswaram to Nellore *via* Podalakuru, with branch from the latter to the Trunk Road No. 6, north of Mannabole	3,172 12 1		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
NELLORE.—(*Concluded.*)	*Construction of Roads and Bridges.*—(Concluded.)			
	Kanighiri, Kandukuru, and Ullapalem road to the beach	6,370 7 9		
	Alluru and Iskapalli road to the beach.	5,316 8 7		
	Metalling the road from the Pennair anicut to the Nabobpet bridge	1,813 0 0		
	Nellore and Gangapatam road to the sea.	1,181 3 8		
	Sangam and Kaligiri road	508 13 6		
	Road from Da nal road to Udayagiri	1,073 1 1		
	Clearing jungle between Kaligiri Zaladanki and Kavali road	316 4 7		
	Road from Nabobpet to Narukuru	48 1 7		
			19,800 4 10	
	Repairs of Roads and Bridges.			
	Maintenance allowance of the Alluru and Razapallem road	389 14 2		
	Do. of the road between Alluru and Kavuragunta	144 0 0		
			533 14 6	
				22,646 8 4
CUDDAPAH.	*Sundry Items.*			
	Amount refunded as per Board's Proceedings, dated 13th January 1866, No. 295	... ...	3,862 4 8	
	Repairs of Roads and Bridges.			
	Road from Cuddapah to Pulivendla	1,000 0 0		
	Do. from Royachoti to Galivaid	2,545 0 0		
	Do. from Cuddapah towards Sidhout	1,000 0 0		
	Do. from do. to Cantonment	622 2 11		
	Works below 100 Rupees	9 10 0		
			5,176 12 11	
				9,039 1 7
BELLARY.	*Sundry Items.*			
	Charges incurred by the Municipal Commissioners for the Civil Pettah, Bellary	4,000 0 0		
	Do. incurred by do. as per Board's Proceedings, dated 16th January 1866, No. 368, for do.	971 3 10		
	Do. incurred by do. as per do., dated 27th March 1866, No. 2,186, for do.	200 0 0		
	Do. incurred by the Municipal Commissioners at Anantapur	996 0 0		
	Constructing a bandy stand at Bellary.	889 7 10		
			7,056 11 8	
	Planting Avenues and Trees.			
	Amount paid to the Avenue Establishment, including Contingent charges	... ...	1,917 14 10	
	Construction of Roads and Bridges.			
	Road from Hoodlighi to Hurpunhully	1,237 15 10		
	Do. from Huvenhudgully to do.	1,714 15 11		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
BELLARY.—(*Concluded.*)	*Construction of Roads and Bridges.* (Concluded.)			
	Road from Hoodlighi to Rampoor	720 0 0		
	Do from Herrial to Raidroog	3,556 14 6		
			7,229 14 3	
	Repairs of Roads and Bridges.			
	Road from Hospet to Hoodlighi	448 14 0		
	Do. from do. to Hurpunhully	899 15 3		
	Do. from Humpasagar to Huvenhudgully	450 0 0		
	Do. from Hurpunhully to Hurripur	360 0 0		
	Do. from Dargee to Camalapur	280 9 0		
	Do. from Hospet to Kumply	955 6 0		
	Do. from Kooditaney to do.	212 3 0		
			3,606 15 3	
				19,811 8 0
KURNOOL.	*Sundry Items.*			
	Compensation for lands taken up		48 8 8	
	Construction of Roads and Bridges.			
	Road from Cumbum to Markapur	2,880 0 0		
	Do. from Nunoikotkur to Bairlooty	8,699 0 0		
			11,579 0 0	
	Repairs of Roads and Bridges.			
	Road from Gadedmadgoor to Nundikotkur	.....	1,299 15 11	
				12,927 8 7
MADRAS.	*Sundry Items.*			
	For lighting the Marmalong Bridge	177 12 6		
	For removing Prickly-pear in the town of Madras and Trivellore taluk	492 6 0		
	For sanitary improvement in the Town of Conjeveram	510 11 0		
	Improving a pond in the Kurikolumbakum	267 11 0		
	Compensation for grass renters of the Esplanade in the Town of Madras, as per Board's Proceedings, dated 15th May, No. 2,474, and 16th October 1865, No. 6,561	586 0 3		
			2,031 8 9	
	Charges of collections of Ferry Rents and Tolls.			
	One Boat employed for crossing Arunga river in the Ponery taluk	.....	17 8 0	
	Planting Avenues and Trees.			
	Maintaining avenues	.....	4,372 7 10	
	Construction of Roads and Bridges.			
	Road connecting the one by the river side with the southern trunk road at Vembakum	285 12 8		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
MADRAS.—(*Concluded.*)	*Construction of Roads and Bridges.*—(Concluded.)			
	On account of road in Saidapet	729 7 4		
	Road from Codumbakum to Saidapet ...	609 15 4		
	Repairs of Roads and Bridges.		1,625 3 4	
	Road from Elphinstone Bridge towards Sadras	499 13 0		
	Do. from Trivellore to Nagalapuram...	1,093 15 2		
	Do. from Oottoocadu to Sattivadu	450 0 0		
	Do. from Sattivadu to Cowrapettah ...	750 0 0		
	Do. from Wallajabad to Sunkuwar Choultry	905 0 2		
	Cuddapah road near Trippasur	50 0 0		
	Cantonment Bazaar road at Poonamallee.	500 0 0		
	Establishment.....	.....	4,248 12 4	
			94 15 6	
	Sundry Items.			12,393 7 9
	For the extirpation of Prickly-pear at Kistnapuram	149 11 9		
	Do. at Palmanair.	265 12 4		
	Do. at Cuddapanathum	100 0 0		
	Municipal improvement at Graemspet...	70 2 0		
	Do. at Chittoor	300 0 0		
	Do. at Santapet	171 14 6		
	Do. at Chendraghiri.	100 0 0		
	Do. at Wallajapet ...	891 12 0		
	Constructing Runners' Hut at Palmanair.	9 8 0		
	Miscellaneous payments	236 12 4		
	Proportion debited on account of Public Works Establishment for 1865-66 ...	.....	2,295 8 11	
			1,622 0 0	
NORTH ARCOT.	*New Works.*			
	Road from Arapakum to Old Arcot	2,000 0 0		
	Do. from Chocramullore to Teruvattore *via* Poodoopady	1,840 0 0		
	Do. from Banavaram to Mahendravady.	1,000 0 0		
	Metalling the Palar. Causeway.....	1,400 0 0		
	Constructing a Causeway across Ponney river.....	1,200 0 0		
	Road from Teruvattoor to Old Arcot ...	2,000 0 0		
	Do. from do. to Wandawash .	1,000 0 0		
	Do. from Chittoor to Irol	450 0 0		
	Do. from do. Gudiattum	2,700 0 0		
	Do. from Wallajapet to Palar River *via* Vannivadu	780 0 0		
	Do. from Poondy Tank to Palar Annicut.	610 0 0		
	Do. from Poody Railway Station to Teroochanoor	1,000 0 0		
	Do. from Mailpady to Trivellum	1,200 0 0		
	Do. from Kannamungalum to Poloor...	2,898 0 10		
	Do. from Poloor to Wandiwash *via* Chetput	1,920 0 0		
	Do. from Thellar to Conjeveram.....	2,419 12 10		
	Do. from Trivellum to Gudiattum	1,160 2 4		
	Do. from Palmanair to Vencataghiri Cottah.....	739 11 11		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
NORTH ARCOT.—(*Concluded.*)	*New Works.*—(Concluded.)			
	Road from Chittoor to Irol	261 2 9		
	Do. from Palmanair to Gudiattum	4,008 15 11		
	Repairs of Roads and Bridges.		30,647 14 7	
	Road from Chittoor to Penumeri	440 0 0		
	Palar Causeway	130 0 0		
	Road from Wallajapet to the junction of the road leading from Perunconji to Arcot Railway Station	350 0 0		
	Do. Chittoor to Ponney	1,400 0 0		
	Do. Damalcheruvu to 2nd Class Road No. 7	320 0 0		
	Do. Sholinghur to Ponney	1,300 0 0		
	Do. Gudiattum to Vencataghiri Cottah.	311 13 10		
	Do. Chittoor to Kottarlapalli	500 0 0		
	Do. Wallajapet to Tirvatoor road *via* Palar Annicut	300 0 0		
	Do. Allapuram to Oossoor	130 0 0		
	Do. Sholinghur to Ramakistna Rajapet	160 0 0		
	Do. Tripatti to Trichanoor	550 0 0		
	Do. Arnee to Kalaspatnum.....	1,034 2 0		
	Do. do. to Chetput	399 11 3		
	Works below 100 Rupees	349 13 6		
	Establishment.....		7,675 8 7	
			382 3 8	42,623 3 9
	Sundry Items.			
	Clearing and repairing the square pond in the village of Senthanad attached to Elavanasore taluk	2,400 0 0		
	Cost of improvements made in the Town of Trinomally	25 0 0		
	Proportion debited on account of Public Works Establishment for 1865-66 ...	... ...	2,425 0 0	
			6,043 0 0	
SOUTH ARCOT.	*Charges of collections of Ferry Rents and Tolls.*			
	Pay of a Boatman for thirteen months...	... ...	22 12 0	
	Planting Avenues and Trees.			
	Planting nurseries and preservation of avenues	... ...	667 3 7	
	Construction of Roads and Bridges.			
	Cost of forming a village branch road from Tindivanum to Aulagerarum ...	280 0 0		
	Do. of a road from Villapuram to Gingee	1,830 0 0		
	Do. of do. from Tukanampakum to Madagadiput	731 0 0		
	Constructing Tunnels on the road from Aroongoonam to Paloor	325 15 7		
	Forming the remaining portion of the road from Aroongunam to Trivandipuram	579 15 6		

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

District.	Items.				Amount.			Total.		
	Construction of Roads and Bridges.—(Concluded.)	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
	Constructing a Tunnel across the surplus channel on the road from Tripopoolyoor to Ponnair	128	15	0						
	Adding a wing to the standing arch and a second arch to the Bridge on the road from Coollen's Choultry to the Teagavally Salt pans	579	15	11						
	Constructing a Tunnel on the backwater road at old Town, Cuddalore	155	15	10						
	Completing a Tunnel of 9 feet space across the Bandipoliem main channel on the road from Tripopoolyoor to Bandipoliem	329	15	1						
	New road from Trinamalay to Owloorpet	6,400	0	0						
	Forming a road from Chellumbarum and Manargudy road to Neivassel village	1,723	0	0						
	Constructing a Tunnel across the Karnapet channel	120	0	0						
					13,184	12	11			
	Repairs of Roads and Bridges.									
	Road from Virdachellum to Kundianullore	909	15	7						
	Do. from Villapuram to Pondicherry	825	0	0						
	Do. from Trunk road No 8 to Madurapaukum	380	0	0						
	Do. from Tripopoolyoor to Trivandipuram	274	15	11						
	Do. from Tipanambakum to Mundagapet	327	15	10						
	Do. from Trivandipuram to Varkalpet	189	15	7						
	Do. from Puttambakum to 107th milestone on Trunk road No. 9	189	15	10						
	Do. from Virdachellum to Teagavally Salt pans	190	0	0						
	Do. from Arunganoor to Trivandipuram	142	7	11						
	Do. from Puttumbakum to Chittarasoor	142	7	10						
	Do. from Guddilum Bridge to Mount Caper	142	7	6						
	Do. from Arungunam to Fort Saint David	118	11	11						
	Closing breaches and repairing the road from Puttumbakum to Chittarasoor	410	0	0						
	Road from Arungunam to Trivandipuram	135	15	6						
	Branch road of Soorappah Naiken Chavady	170	0	0						
	Remetalling the road from Trivandipuram to Varkalpet	349	15	6						
	Repairing the road from Bridge over the Bandipalliem Nullah to the Custom House at Cuddalore	305	13	9						
	Remetalling the road from Government House to Roman Catholic Church across the plain	159	13	0						

SOUTH ARCOT.—(Continued.)

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

District.	Items.				Amount.			Total.		
	Repairs of Roads and Bridges.—(Concluded.)	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	Road from Tindivanum to the junction of Mylum	1,674	13	0						
	Do. from do. to Vellimode	958	2	2						
	Do. from Gingee to Chaitput	1,411	5	4						
	Do. from Trinamalay to Tricaloor	1,200	0	0						
	Do. from do. to Poloor	1,200	0	0						
	Do. from Pennathoor to Owloorpet	600	0	0						
	Do. from Chendoor to Mylum	200	0	0						
	Works below 100 Rupees	788	8	3						
	Emergent repairs caused by the storm of the 26th November 1865.									
	Road from Tindivanum to the junction of Mylum road	1,999	15	9						
	Do. from Gingee to Chaitput	250	0	0						
	Do. from Trickaloor to Veeraperumanellore	1,964	0	0						
	Do. from do. to Trinamalay	963	7	6						
	Do. from do. to Ellavanasur	1,963	0	3						
	Do. from do. to Manalurpet	777	6	6						
	Do. from Trivennellore to Trikaloor	1,327	15	10						
	Do. from do. to to Oolundoorpet	1,426	14	3						
	Do. from do. to Anathoor	748	0	0						
	Do. from do. to Villapuram	374	0	0						
	Do. from Ellavanasur to Assanoor	655	0	0						
	Do. from Teagur to Manaloorpet	1,683	0	0						
	Closing breaches on the road from Verdachellum to Vellar	483	7	0						
	Road from Chellumbarum to Bownaghiri	497	15	7						
	Do. from do. to Nadorajapuram	499	15	11						
	Do. from do. to Manargudy	1,830	8	7						
	Do. from Manargudy to Cuntamungalum	296	6	10						
	Do. from do. to Oomampuliur	289	6	2						
	Do. from Rajandrasolagum in Omampuliur road to Yeiloor village	414	0	10						
	Do. from Vellar Anicut to Veeranum Tank bank	199	15	10						
	Do. from Veeranum Tank bank to Chellumbarum	1,149	15	9						
	Do. from Verdachellum to Shatiatope	2,795	13	3						
	Do. from do. to Oolundoorpet	2,795	12	2						
	Do. from Paraloor to Thittagudy	1,799	12	9						
	Do. from Virdachellum to the Vellar	626	1	6						
	Sanding the road from Chellumbarum to Manargudy	1,210	10	9						
	Road from do. to Killay	401	13	5						
	Do. from Trunk Road No. 9 to Ambapuram	199	15	11						
	Do. from Cosavanpet to Chellumbarum	292	5	1						
	Do. from Koolcharady to Naokraundungudy	149	15	5						
	Plastering the Bridge of one arch of 32 feet space across the Manah Vaikal, near Veeranuthum Lock	144	15	10						
	Works below 100 Rupees	293	12	11						
					43,904	2	0			
	Cost of Establishment on works	...	...	...	3,898	8	6			
								70,145	7	0

SOUTH ARCOT.—(Concluded.)

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

District.	Items.		Amount.	Total.
	Sundry Items.	RS. A. P.	RS. A. P.	RS. A.
TANJORE.	Clearing Prickly-pear in the neighbourhood of Devanady Bridge at Negapatam	315 0 0		
	Constructing a well near the South gate of the Tanjore Fort	150 0 0		
	Do. two wells in the town of Terupundy	288 0 0		
	Do. four Latrines in the Fort of Tanjore	2,000 0 0		
	Do. two Public wells in the Town of Negapatam	196 10 9		
	Do. do. in the Town of Nidamungalum	218 11 11		
	Do. do. in the Town of Manargudy.	163 14 8		
	Repairing Tank at Laden Choultry on road No. 36	250 0 0		
	Do. Seguppu Naiken Colum Tank at Tanjore	1,000 0 0		
	Repairing the Chuttrum at the lower Anicut	429 11 3		
	Do. Tank in Kylasanathur Kadavangudi	165 0 0		
	Unadjusted advances refunded	553 12 8		
	Works below 100 Rupees and Miscellaneous public improvements	213 4 6		
			5,944 1 9	
	Proportion debited on account of Public Works Establishment for 1865-66	... ...	727 0 0	
	Planting avenue trees	... ...	617 12 4	
	Construction of Roads and Bridges			
	Road from Kandiyur to Trikatpully	2,573 3 0		
	Do. from Trivanchayum on road No. 14 to Ommayappen on road No. 1	415 0 0		
	Cross road branching from road No. 18 at the Mulliyur head, and joining road No. 35	231 0 6		
	Restoration of road from Pattukottai to Setubava, *via* Pollatur	800 0 0		
	Constructing a Tunnel on road from Railway station to Sekkal	103 0 0		
	Cross road from Pulicnjari on road No. 2 to the Coleroon, *via* Teruperumbiam	1,500 0 0		
	Making a new entrance to the west gate of the Tanjore Fort	600 0 0		
	Do. do. in the east gate	1,110 0 0		
	Forming a roadway on the South face of do.	1,349 6 1		
	Do. on the North face of do.	586 4 9		
	Continuation of road No. 6 from Tirukarugavur to Valangiman	800 0 0		
	Road from Railway *viaduct* to 2nd milestone on road No. 1	1,490 0 0		
	Do. from Vallum to Alakkudi on the line of Railway	500 0 0		
	Constructing side drains in the Bazar street at Karututangudi	449 8 0		
	Works below 100 Rupees	97 10 0		
			12,610 0 4	

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

District.	Items.		Amount.	Total.
	Repairs of Roads and Bridges.	RS. A. P.	RS. A. P.	RS. A. P.
TANJORE.—(*Concluded.*)	Providing gravel for the main streets of the Tanjore Fort	800 0 0		
	Repairing the town roads at Tanjore	275 0 0		
	Do. the Cumbaconum Town road.	1,320 0 0		
	Maintenance allowance for the road between the Residency gate and the Vannar Bridge	1,000 0 0		
	Do. of the road between the North gate and the Vannar	800 0 0		
	Repairing road from the Vannar to Jembucaveri	750 0 0		
	Do. No. 23 from Trivalore to Mannargudi	1,111 4 0		
	Do. branching from road No. 26 in the limits of Kunnalore and joining road No. 25	1,000 0 0		
	Do. from Pattukottai to Arundanghi, *via* Tiruchitambalam and Nagarum	960 0 0		
	Do. from Pundottum to Karrical	909 13 2		
	Do. from Arasanaghiri to Kannargudi	451 12 4		
	Do. from Kuttamavadi Salt Depot to the point where the road from Arundanghi to Ayipatam branches off	910 6 2		
	Do. from the roads Nos 32 and 34 to the Naidavasel Salt Depot	2,663 14 2		
	Do. No. 15 from Cumbaconum to Nidamungalum	1,485 13 6		
	Do. No. 10 from Papanasum to Velangaman	279 15 11		
	Do. No. 32 from Mayaveram to Kaveripatam	235 10 6		
	Do. No. 33 from Nunnilum to Nagore	250 3 0		
	Do. No. 37 from Madukur to Muttupattai	155 6 7		
	Do. No. 38 from Ammapettai to Alungudi	119 1 0		
	Do. No. 40 from Kuttalum to the Tower Anicut	479 1 7		
	Do. No. 41 from Videswaram Covil to Pundanellore	351 5 9		
	Do. No. 43 from Trivengaud to Terunagarai	127 9 6		
	Do. No. 46 from Nagore to Kangalanjeri	579 0 0		
	Do. No. 47 from Nachiar Covil to Nunnilum	206 15 11		
	Do. from Pundottum to Nachiargudi	156 15 1		
	Works below 100 Rupees	104 7 7		
			17,542 11 0	
TRICINOPOLY.	*Sundry Items.*			37,472 10 2
	For making slippers for the use of convicts employed in removing prickly-pear around the Fort of Trichinopoly	50 0 0		

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

Districts.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
MADURA.—(Concluded.)	*Repairs of Roads and Bridges.*—(Continued.)			
	Repairing road at Oosilamputty..... ...	153 6 6		
	Flooring Bandy Pettah at Cottamputty .	300 0 0		
	Works below 100 Rupees..... ...	247 3 5		
			5,044 3 3	31,676 7 2
	Sundry Items.			
	Amount of sale proceeds of trees from July to October 1862 doubly credited in 1863-64	1,477 4 7		
	Demolishing portions of the Palamcotta Fort wall.....	2,901 11 1		
	Establishments at Court stands at Pettah and Tinnevelly	21 0 0		
	Do. for lighting Sooloochane Moodeliar's bridge.....	120 0 0		
	Saderwarid and Contingencies on account of do.....	284 8 7		
			4,804 8 3	
	Proportions detailed on account of Public Works Establishments for 1865-66.	... ...	1,404 0 0	
	Construction of Roads and Bridges.			
	Constructing a bridge at Ambur over Gutana Nadi river	... ...	690 14 3	
	Repairs of Roads and Bridges.			
	Repairing road No. 22	410 0 0		
	Do. old road No. 8.....	150 0 0		
	Do. road No. 2 near Alagapondipuram ...	380 0 0		
	Do. a portion of road No. 22 from junction with road No. 4 to the gate of the Collector's Cutcherry	300 0 0		
	Do. from Cockracolum to junction with road No. 22.....	380 0 0		
	Do. road leading from road No. 11 *via* Cundanagaram and Sheval	1,426 2 2		
	Do. road from Tenkasy to Pambulipatam.	1,833 10 3		
	Do. road from Ambasamudram to Veeravanullur *via* Oorkad	721 9 8		
	Do. road from Pathamadai to road No. 11 *via* Kadaganullore.....	193 7 3		
	Do. road from Papagudy to junction with road from Ambasamudram to Veeravanullur at Oorkad.....	245 14 11		
	Do. road from road No. 11 to junction with road No. 10 near Pattelputhoor *via* Papagudy.....	608 5 7		
	Do. road No. 3 from Strivilliputtur to Tinnevelly	234 4 0		
	Do. road No. 17 from Thevagasy to Tenkasy.....	250 0 0		
	Do. road No. 25 between Nangunery and Kalakad	4,861 4 0		
	Do. road from Nangunery *via* Mulacaraiputty to junction with road No. 12 at Athichanullore Parumbu	668 13 0		

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

Dis-trict.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
TINNEVELLY.—(Concluded.)	*Repairs of Roads and Bridges.*—(Continued.)			
	Repairing road from Nangunery *via* Yerwady to junction with road No. 10 at Tankarangudy	145 0 0		
	Do. road from junction with road No. 4 to Karukuthorai *via* Veeraragavapuram.....	2,613 9 6		
	Do. road from Tinnevelly to Kachanallore.....	1,744 11 0		
	Do. portion of road from Tinnevelly *via* Melapolliem to junction with road No. 22.....	1,116 6 8		
	Repairing and improving road from Ambasamudram to Papanasam	500 0 0		
	Do. road from Tinnevelly to Karukuthoray.....	367 3 5		
	Do. road from Ottapedarum to junction with road No. 5.....	250 0 0		
	Works below 100 Rupees.....	73 7 6		
			19,473 12 11	
	Pay of a Clerk entertained for preparing Local Fund Accounts.....	... ...	107 1 7	
				26,480 5 0
COIMBATORE.	*Sundry Items.*			
	Repairing Goomchy or shed for tents within the compound of the Traveller's Bungalow at Suttimangalam.....	50 0 0		
	Do. Cuttrum at Pullachy	126 12 0		
	Do. do. at Woodyoor.....	98 13 7		
	Do. do. at Moot or.....	90 10 11		
	Do. do. at Kangyam	207 6 0		
	Fixing iron bars to the doors of the Pykarra and Naduvuttam Chuttrum.....	9 6 2		
	Increasing the supply of water at points of the road from Kangyam to Caroor.	195 0 0		
			778 0 8	
	Proportion debited on account of Public Works supervision for 1865-66.....	... ...	1,800 0 0	
	Charges of collections of Ferry rents and tolls.			
	Pay of Establishment.....	4,614 4 11		
	Saderwarid.....	408 8 10		
	Contingent charges	31 6 0		
	Construction of a toll house at the Craigmore cutting	188 0 0		
	Repair of a toll house at Suttimangalam	14 8 0		
	Do. of a well at Soonganoor for the use of the toll	50 0 0		
	Do. of a toll house at Burlair...	180 4 0		
	Do. of do. at Sunganoor.....	98 12 0		
			5,585 11 1	
	Construction of Roads and Bridges.			
	Road from Coonoor ghaut to Karteri ...	1,300 0 0		
	Constructing three Barracks for Sappers employod on the Coonoor ghaut	1,700 0 0		
	Road from Katagherry to Kodanad.....	455 0 0		
			3,455 0 0	

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
COIMBATORE.—(Concluded.)	*Repairs of Roads and Bridges.*			
	Maintenance of road from Goodaloor to Cottamungalam	458 10 9		
	Do. of road from Pullachy to Kollungode frontier	166 8 0		
	Do. of do. from do. to Palghaut	450 0 0		
	Do. of Guzzleghaut road	899 15 9		
	Do. of road from Errode to Caroor *via* Malayumpolliem	666 15 11		
	Do. of do. from Caroor to Vangal	147 2 2		
	Do. of do. from Dharapuram to Pollachy	338 15 7		
	Do. of do. from Kottagherry to Mottupolliem	450 5 9		
	Do. of do. from Sattimangalam to Bhowany by Attany	575 15 3		
	Do. of do. from Avenashy to Polliemputty by Cheyoor	585 1 10		
	Do. of do. from Suttimangalam to Coimbatore by Poliemputty and Annoor	746 3 2		
	Do. of do. from do. Motoopolicm by Iroombarray and Sreemugay	377 9 9		
	Do. of do. from Dharapuram to Pulladum	270 0 0		
	Do. of do. from Ootacamund to Sisparo ghaut	477 0 0		
	Maintenance of road from Coonoor to Ootacamund	1,035 0 0		
	Repairing road from Oodoomalpettah to Pereaputty	79 10 0		
	Do. of Marachiwaiken polliem bridge and two Tunnels on Pallachy and Ambravatty road	139 14 0		
	Maintenance of Coonoor and Seegoorghaut road from Coimbatore Railway Station to Ootacamund and Mysore	7,517 1 10		
	Levelling and finishing off the upper portion of the new Coonoor ghaut from its head to Stave's bridge	1,490 0 0		
	Repairing road from Coonoor to Wellington	180 0 0		
	Do. of do. from do. to Karteri	112 0 0		
	Do. of do. from Kotagherry to Kodanad	166 3 0		
			17,330 4 9	
	Cost of Establishment	... ...	1,851 0 0	
				30,800 1 2
SALEM.	*Sundry Items.*			
	Repairing tools	97 6 5		
	Miscellaneous improvements on account of Usur Sanitary Association	1,389 14 11		
	Repairing Salem market shed	131 9 0		
	Amount refunded to the Huzur Treasury from the balance remained on the 30th April 1865, with the Executive Officers of the Department Public Works	27 4 2		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
SALEM.—(Continued.)	*Sundry Items*—(Continued.)			
	Amount erroneously credited to this head and subsequently transferred to Public Works Department, under Orders of the Accountant General	40 5 0		
	Do. refunded to the purchasers of avenue trees as per sanction conveyed in the Board's Proceedings, dated 16th December 1865, No. 8,068.	22 1 6		
			1,708 9 0	
	Planting avenues and trees.			
	Forming Government garden in the Salem taluk	82 13 0		
	Planting avenue trees in do.	262 9 8		
	Do. in Darmapury taluk	69 12 10		
	Do. Topes in the Usur taluk	661 8 11		
	Do. Avenues trees in Namacul taluk	7 15 4		
	Do. in Tripattoor taluk	91 5 2		
			1,176 0 11	
	Construction of Roads and Bridges.			
	Moothakapatti and Kollimalay Hill road	238 0 9		
	Road between Usur and Anikal	39 15 8		
			278 0 5	
	Repairs of Roads and Bridges.			
	Road leading from Yadapadi to Poolamputti	117 9 0		
	Repairing Salem and Cuddalore road	576 13 2		
	Do. do. Trichinopoly do.	555 2 4		
	Do. do. Omalur do.	399 14 6		
	Do. do. Coimbatore do.	284 12 1		
	Do. road from Sevapet to Trichinopoly	315 6 8		
	Do. Salem Fort road	249 3 5		
	Do. road leading to Sevapett, and Ammapet, and Ponnammapet	795 0 0		
	Do. road from Salem to Shevaroy Hills.	250 0 0		
	Do. Abtur and Rasipur road	559 3 7		
	Do. road from Namacal to Trichinopoly.	624 10 6		
	Do. Namacal and Thuttiangarpet road.	980 13 9		
	Do. do. and Moothakapet do.	442 14 2		
	Do. do. and Trichengode do.	309 8 2		
	Do. do. and Maganoor do.	391 14 10		
	Do. Valyapati and Jadarapoliem do.	156 2 0		
	Do. Namacal and Paramati do.	498 3 2		
	Do. from do. to Maganoor do.	483 2 0		
	Do. Paramati and Iadarapoliem do.	156 0 8		
	Do. Valoor and Maganoor do.	489 5 6		
	Do. Maganoor and Valyapatti do.	399 15 4		
	Do. Paramati and Trichengode do.	355 1 1		
	Do. Trichengode and Paramati do.	211 2 11		
	Do. Valoor and Paramati do.	236 13 8		
	Do. Ahtur and Rasipur do.	783 6 11		
	Do. Trichengode and Shenkaghiridroog road	350 0 0		
	Do. Shenkaghiridroog and Yadapadi road	672 15 8		

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

District.	Items.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
SALEM.—(*Concluded.*)	*Repairs of Roads and Bridges.*—(Continued.)			
	Repairing Trichengode and Paramali road	442 0 10		
	Do. Shenkaghiridroog and Trichengode road	416 3 1		
	Do. do. and Paramati road	334 3 3		
	Do. do. and Poolampatty do	393 8 0		
	Do. do. and Rasipur do	1,468 15 5		
	Do. Yadapadi and Poolamputty	280 4 7		
	Do. Trichengode and Namacul road	418 8 4		
	Do. Shenkaghiridroog and Rasipur do	109 8 12		
	Do. Namacal and Trichengode do	418 4 7		
	Do. Darampury and Kistnaghiri do	490 0 0		
	Do. do. and Pannagarum do	972 9 9		
	Do. Kistnaghiri and Darampury do	400 0 0		
	Do. do. and Sawalputty do	690 0 0		
	Do. do. and Rayacotta do	900 0 0		
	Do. Usur and Denkanicotta do	474 11 2		
	Do. do. and Tali do	391 10 8		
	Do. Madaghiri and Attipalli do	270 3 11		
	Do. road from do. to Kalamungalum	417 6 10		
	Do. Usur and Bangalore	300 0 0		
	Do. Tripatur and Alungayum road	902 4 2		
	Do. Singarapet do	492 10 0		
	Do. road from Tripatur to Singarapet	887 3 3		
	Works below 250 Rupees	776 15 4		
	Do. 100 ,,	460 3 2		
			24,722 12 1	27,885 6 0
	Sundry Items.			
	Maintenance of fire Engine	42 5 0		
	Compensation for lands taken for public roads in part of sanctioned amount of Rupees 103-4-8	19 13 3		
	Miscellaneous	59 7 3		
			121 9 6	
	Charges of collections of Ferry Rents and Tolls.			
	Repair of Ferry boat and Jungars	343 4 10		
	Do. of Jungar and Ferry sheds	180 0 3		
	Toll Establishment and Contingencies at Sulia disbursed upon Bills furnished to the Board of Revenue	154 15 6		
			678 4 7	
	Proportion debited on account of Public Works Establishment for 1865 66		1,030 0 0	
SOUTH CANARA.	*Construction of Roads and Bridges.*			
	Improving Jalsore and Cassergode road No. 78	664 12 11		
	Do. Mudbidry and Bettungady road No. 79	1,895 10 9		
	Do. Mulky and Mudbidry road No. 81, (Daddy Bridge)	769 9 2		
	Do. road from Putur to Manjeshwar. *via* Vittah	2,131 2 2		
	Bridge on Coopetty Nulla on Bettangady and Pootoor road	1,775 4 1		
			7,236 7 1	

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

Districts.	Items.		Amount.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
SOUTH CANARA.—(*Concluded.*)	*Repairs of Roads and Bridges.*	1,227 10 1		
	Coast road	683 8 8		
	Road between Bettangady, Nagur and Mullady	264 7 10		
	Do. Hebry and Kokarun	290 0 0		
	Do. Karikai and Pudbidry	379 11 11		
	Do. Mulki and Mudbidry	570 3 10		
	Do. Bettangady and Putur	553 15 5		
	Do. Buntwal and Mudbidry	347 6 2		
	Do. Bettangady and do	380 0 0		
	Do. Coondapur and Kallady	377 5 8		
	Do. Jalsore and Cassergode	343 11 3		
	Do. Puttur and Manjeshwar		5,418 0 10	14,484 6 0
	Sundry Items.			
	Compensation for trees given on the road from Pood angadi eastwards	45 7 0		
	Improving Bandy stand at Gudalur	50 0 0		
	Do. do. at Tambracherry	15 0 0		
	Expenses in connection with the transfer to Government of the ground for the Bandy stand at Tellicherry	36 0 0		
	Rent of Poodiangadi Jail	60 0 0		
	Repair of do.	31 3 0		
	Rent of play ground at Calicut	17 11 8		
	Other sundry items	4 10 0		
			259 15 8	
	Charges of collections of Ferry rents.			
	Sloping the bank of Perunkolum Ferry.	149 11 11		
	Half of Mahe rent payable to the French Government	1,555 0 0		
	Compensation on account of the pay of the Boatmen at Kudakasu bridge which has broken down	1,134 9 8		
	Constructing and maintaining Ferries	369 12 0		
	Pay of Boatmen temporarily engaged at some of the Wynaad Ferries	40 13 0		
			3,249 14 7	
MALABAR.	*Planting avenue trees.*			
	Advance for planting avenue trees		1,450 0 0	
	Proportion debited on account of Public Works Establishment		9,718 0 0	
	Construction of Roads and Bridges.			
	Constructing the Pulandole truss bridge on the road from Aujadipuram to Pattambi	6,471 2 9		
	Do. across road from Parakoonoo to Wadakantara	2,889 10 6		
	Re-building two Tunnals on the road from Palghaut to Alatoor (District Road List No. 57)	33 0 0		
	Road from Palghaut to Collengode section as far as Poodoonagaram (District Road List No. 56)	7,937 1 4		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
MALABAR.—*(Continued.)*	*Construction of Roads and Bridges.*—(Continued.)			
	Constructing Tunnel on the road in rear of the Head Assistant Collector's house, Palghaut	120 0 0		
	Constructing a Tunnel on the Contonment road, Palghaut	120 0 0		
	Do. do. on the road from Parakunu to Wadagantara	210 0 0		
	Do. a road Tunnel near Altoor Bazaar.	200 0 0		
	Do. do. on the Cantonment road near the North gate of Palghaut Trinity Church	120 0 0		
	Do. do. of two vents on the road from Palghaut to Poodoorangaram	450 0 0		
	Do. certain Tunnels on the road from Wadakancherri to the limits of the district *via* Vaniampara	910 0 0		
	Making a Bandy road from Quilandi to backwater	1,453 11 7		
	Do do. from Manjeri to Edwana (Imperial line)	4,291 2 2		
	Do. do. from do. to Mongoth	5,399 4 11		
	Do. do. from backwater to Tambracherri	9,315 13 4		
	Constructing a dam at Kurranellore	588 12 0		
	Do. the Karcolikadava Bridge on the road from Ellatur to Tambracherry	102 10 5		
	Do. a trace for a road from Tambracherry to Areacode	4,141 0 0		
	Re-constructing the Therooeehi bridge on the road from Calicut to Neduvanur.	1,229 2 9		
	Do. Kanianjod Bridge on the road from Neduvanur to Cutiadi	1,518 12 7		
	Constructing a road from Manjeri to Paudicad	1,999 8 5		
	Do. Tunnels on the road from Edacad to Kanodikadavu Bridge on the road from Ellaur to Tambracherry	124 7 8		
	Re-constructing the Anakayom Bridge on the road from Manjeri to Augadipuram	2,170 6 0		
	Constructing a landing place at Eddakad	295 6 9		
	Re-building the Payoli Lock on the road from Calicut to Tellicherry	613 1 1		
	Constructing a bridge over the Payoli Lock on do	343 0 0		
	Opening a new road from Irkoor to Coorg road	1,827 0 8		
	Constructing a jetty on either bank of Bulliapatam roads	857 7 5		
	Re-building the Poriyam Tunnel on the road from Kadirur to Katayam *via* Panur to Perinkolum	894 11 1		
	Constructing nine Tunnels from Angadipuram to Cherpulacherry (No. 46) and constructing seven Tunnels from Cherpulacherry to Oottapalem	499 8 3		

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

District.	Items.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
MALABAR.—*(Continued.)*	*Construction of Roads and Bridges.*—(Concluded.)			
	Constructing seven bridges on the road from Betalpudiangudi to Ponani	526 0 0		
	Do. road from Manantoddy to Coorg frontier	983 1 0	58,664 14 8	
	Repairs of Roads and Bridges.			
	Repairing and improving the road from Palghaut to Wadakancheri *via* Altur	638 5 10		
	Do. road from Pattambi Railway Station to Angadiputam *via* Pulandole	130 13 0		
	Do. road from Tirtala to Chowghat	6,976 11 6		
	Do. a portion of road and re-constructing two Tunnels on the road from Augadipuram to Waudur	201 15 6		
	Do. road from Palghaut to Cochin frontier	1,325 0 0		
	Do. road from Wadakencherry to Vaniampara to the limits of Cochin Sircar.	500 0 0		
	Annual repairs to road from Tirtala to Chowghat	322 14 6		
	Annual repairs of road from Petutpudiaugadi to Tirtala	854 9 3		
	Repairing the road from Augadipuram to Pattambi	824 11 11		
	Do. from do. to Wandur	546 9 11		
	Do. from Manjeri to Augadipuram	496 13 7		
	Do. from Palghaut to Yellapulli	880 0 0		
	Deepening the Canal between Ponani to Chowghat	1,400 0 0		
	Repairs to Ermoor Thode bridge on the road from Palghaut to Alatoor	355 10 0		
	Repairing road from Kutiadi to Nadapuram	1,230 14 1		
	Do. road from Beypoor to Pudiangudi	1,149 8 0		
	Do. road from Nadapuram to Peringollum	418 0 0		
	Do. road from do. Kutiadi	438 4 2		
	Deepening Canal from Tanur to Kutai	7,235 0 0		
	Repairing drains on the Connally Canal.	254 0 4		
	Do. the Keranellore Bridge	912 10 0		
	Do. Foot-path wooden bridges on Connally Canal	140 6 3		
	Do. Bridges on the road from Wundur to Sholakal	200 0 0		
	Do. road from Badgara to Nadapuram	1,045 0 0		
	Do. do. Manjeri to Arcacode	1,703 10 0		
	Do. do. do. to Wundur	825 0 0		
	Do. do. Termangadi to Perpenangadi	550 0 0		
	Repairing Eringathode Bridge	437 13 3		
		313 10 9		

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

District.	Items.		Amount.		Total.	
	Repairs of Roads and Bridges.—(Concluded.)	Rs. A. P.	Rs. A. P.		Rs. A. P.	
MALABAR.—(*Concluded.*)	Repairing road from Balliapatam to Taliparamba.....	5,461 15 2				
	Do. do. Kavai to Ballipatam *via*, Madai	950 0 0				
	Do. do. Balliapatam to Madai ...	203 7 6				
	Do. do. Taliparamba Bazaar to Kupon river, and building a wooden bridge on the same.....	572 15 8				
	Repairing Karvomauth Palom Bridge ...	165 0 7				
	Do. the cross road through the Koteyam Bazaar to Imperial Road No. 4.....	501 2 3				
	Do. bridges in the Ponani, Karthigapally, Poodoopanama and Koomangode Amshoms.....	433 2 6				
	Works below 100 Rupees...	437 10 7	41,838 14 3			
	Pay and travelling allowance of a Clerk on 45 Rupees and Office Contingencies.	... ...	523 13 0		1,15,710 8 2	
	Total.....	... ...			5,66,520 5 3	

MANGALORE, 4th June 1866.

No. 94.

From W. M. CADELL, Esq.,
Collector of SOUTH CANARA,

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

1. I have the honor to submit my Report on the Local Funds of the District for the past official year 1865-66, accompanied by the usual Statements Nos. 1, 2, and 3.

Enclosures 1 to 3.

District Road Fund.

2. The cash balance under this head, at the beginning of the year, was Rupees 7,238, and the receipts of the year Rupees 13,207, to which also must be added the sum of Rupees 300, (being the surplus of the Pound Fund collections,) making a total of Rupees 20,745; this, together with the addition of the unadjusted balance of Rupees 171 remaining at the end of the previous year, made the sum available for expenditure within the year under report, Rupees 20,916.

3. The collections of Ferry rent show an increase of Rupees 2,384 arising from increased rents, and also from the more prompt realization of the demand. The income from the toll on the bridge at Sulia on Trunk Road No. 2, which forms the second source of revenue under the above head, shows a decrease of Rupees 185 as compared with the previous year. This result is most unsatisfactory, for, from Returns before me, there can be no question that the traffic on this road is yearly increasing, and the only inference, therefore, can be that gross fraud has been practiced, and I have, therefore, ordered the dismissal of the whole of the Toll Establishment.

	Rs.
1864-65	1,475
1865-66	1,290
Decrease ...	185

4. Statement No. 2 shows the expenditure incurred during the year, amounting in the aggregate to Rupees 14,484; of this Rupees 7,236 were laid out in construction of new roads and bridges, Rupees 5,418 in the maintenance of roads previously constructed, and Rupees 800 were incurred in the collection of Ferry rent and other charges and sundry items. A sum of Rupees 1,030 has been also deducted, being the allowance to the Public Works Department for supervision.

5. In the original works carried out by the agency of the Department of Public Works, the most important are the two bridges, one on the road between Puttur and Beltangadi, and the other on the road between Mulky and Mudbidri, and the opening out of the new roads, the one between Mudbidri and Beltangadi, and the other branching from Trunk Road No. 2 near Puttur to Manjeshwar on the coast. Both of these lines are likely to prove very useful communications, and are already being made use of. The repairs do not call for any particular remark; but I may observe that works to the extent of Rupees 2,845 have been carried out by this Department, and I think it is only to be regretted that our agency is not more extensively made use of. With the number of Assistants now to be found in almost every District, one or two could not, I venture to think, be more usefully employed than in carrying out, with the assistance of the Tahsildars, all simple local works which do not require much engineering skill: this would give them an interest in the country, its people and its progress, which they could not obtain by any amount of indoor work; and by reducing the enormous expenditure now incurred for superintendence, would tend largely to increase the scope and usefulness of the funds at our disposal.

PROCEEDINGS OF THE BOARD OF REVENUE.

To all Collectors, &c.

Dated 15th January 1867.
Received 21st Ditto.

No. 274.

Submitting report on the operations of Local Funds during 1865-66.

Jungle Conservancy Fund.

6. As the Board are aware, no such Fund has hitherto existed in this District; but in communication with the Conservator of Forests I am making arrangements for taking over charge of all the firewood jungles of the District, and the proceeds of these will, in future, appear under the head of Local Funds. From what I have seen lately during my tour in the District in all easily accessible localities, there has been much wanton cutting of these jungles chiefly for the sake of export to Bombay and other places; and it is high time this indiscriminate felling was put a stop to. My first efforts will, therefore, be in the way of renewing these jungles which have been destroyed, and gradually to introduce a systematic way of working and cutting these jungles so as to afford a continuous supply of firewood. In the more remote and inaccessible jungles it may, however, be found necessary to revert to the voucher and license system; but even if this is allowed, I will take care that proper supervision is exercised.

Pound Fund.

7. This Fund shows a balance in its favor of Rupees 412 at the end of the year. The receipts during it amounted to Rupees 506, the chief collections being from the sale proceeds of stray cattle. So large a sum was not anticipated; the chief source of expenditure has been the cost of the annual monsoon repairs to the Pounds. Under the item of Buildings, a sum of Rupees 21½ appears in the year under report, and this amount was laid out on the completion of two new Pounds erected during the previous year at Mangalore and Nileshwar.

Public Bungalow Fund.

8. The balance to the credit of this Fund, at the beginning of the year, was Rupees 468, the receipts during the same Rupees 489, and the Government grant-in-aid Rupees 892, which gave a total of Rupees 1,849 as the available amount for the year under report.

9. Of the above amount of Rupees 1,849, Rupees 587 were expended on the Bungalow Establishment, and Rupees 65 for contingencies, giving a total of Rupees 652 as the expenditure for the year, and a balance of Rupees 1,197 to the credit of the Fund at its close.

10. Accompanying is a Statement* of the existing buildings in the form prescribed in the Board's Miscellaneous Circular, dated 20th July 1865, No. LXXXVI.

* Enclosure 4.

11. Of the bungalows given up by Government, that at Buntwall has been made over as a Store to the Public Works Department; that at Suratkal, (but which was in reality only a small shed, the bungalow itself having been burned down many years since,) was sold by Public Auction, and realized Rupees 20, which is credited to the Fund in the accounts of the year. The bungalow at Mudbidry was merely a portion of the Mansion House belonging to the Poligar there, and has been made over to him.

1. Cautcutcherri.
2. Bekal.
3. Cumbla.
4. Suratkal.
5. Caup.
6. Brahmawar.
7. Kirmanjeshwar.
8. Buntwal.
9. Mudbidry.

12. The other bungalows ordered by Government to be abolished have been taken over, and will be kept up by the District officers.

13. It has been a matter of great regret that during the past year funds have not been available for undertaking the annual monsoon repairs to the bungalows which have been retained. After much correspondence, I have only just succeeded in obtaining a meagre grant of Rupees 203, out of the allotment sanctioned by Government for the current year, and with this sum I can of course be expected to do little or nothing even in the way of the most ordinary repairs. I have, however, pointed out to the Board the indispensable necessity for a further grant, and at the same time shown again that the sum now at the credit of the Fund is more than sufficient to meet this object. If this is not allowed, or provision made for their repair from other sources, the buildings must inevitably go to ruin. The Board must be aware of the heaviness of the monsoon on this side of the country, and the necessity which thus exists for annual repairs; these, however, having been delayed, or but imperfectly carried out for some time past, from want of funds, the roofs of almost all the bungalows are in a most unsatisfactory state, and few of them are even waterproof.

To Board, 15th March 1866, No. 49.
From Board, 9th April 1866, No. 2,490.

Government Proceedings, 20th April 1866, No. 1,241, Public Works Department.
Board's Proceedings, 26th April 1866, No. 2,949.

14. In paragraph 17 of the Board's Proceedings of the 22nd June last, No. 3,431, on the Order of Government of the 11th May last, I am directed to submit a special report on the advisability of retaining the bungalows on the coast line. These are now:—

	Number of travellers.
1. Hossdrug	7
2. Cassergode	6
3. Manjeshwar	4
4. Mangalore	28
5. Mulky	27
6. Udipi	21
7. Cundapur	10
8. Baindur	7

and at which during the past year the number of travellers has been, respectively, as shown by the figures set opposite each bungalow. Of these bungalows, that at Cundapur has been made over to the Head Assistant Collector for his residence, and that at Mangalore, especially during the shipping season, is almost constantly occupied; in proof of this, I may observe that although the number of travellers throughout the year was only twenty-eight, the amount of fees realized was Rupees 87-8-0. I have been endeavouring to get this bungalow rented, and I am not altogether without hope that I may still succeed in effecting this. Looking, however, to the importance Mangalore has obtained of late years as a shipping port for coffee, and that it is the port where the traffic of three important lines of ghauts converge, I would, especially in the absence of all public accommodation, strongly deprecate the doing away with the bungalow here.

15. With regard to the bungalows at Hossdrug, Cassergode, and Manjeshwar, and which lie to the south of Mangalore, I think the latter may safely be done away with. I would, however, strongly urge that the two other bungalows be retained; that at Hossdrug is situated close to the termination of the new Military road from Cannanore to Mangalore by Vittla and Panemangalore, and where that road joins the backwater communication; and though the amount of travelling on the road may not justify the retention of a bungalow at every stage, it seems to me that some accommodation should be provided, especially during the monsoon, for those who are obliged to travel, and for whom in this part of the country not even the shelter of a Chuttrum or shed is anywhere to be found. Cassergode is also a thriving place, and when the road from Jalsur is thoroughly completed and available for wheeled traffic, it is not improbable but that its importance may increase; the formation of a new ghaut from Hossdrug to the Tala Cauny in Coorg, a work which I trust may some day be proceeded with, would doubtless open out this part of the District in a remarkable manner, and I hope, therefore, the Board will support my recommendation in urging that these bungalows should be retained.

16. I would also strongly recommend that the bungalows at Mulky and Udipi, should be kept up; they are already made use of to a considerable extent, and in the absence of any other accommodation, and during a long and heavy monsoon, they would be a felt want. The bungalow at Cundapur has already been made over to the Head Assistant Collector, and that at Baindur might, if the Government see fit, be made over to the District officers.

17. Before closing this report, there is another point to which I desire to draw the attention of the Board, and that is the utter uselessness of many of the articles of furniture, crockery, &c., and which the furnished bungalows are provided with. The greater part, if not the whole, of these perishable articles, are, for security's sake, kept either at the Sweeper's house, or at that of the Potail's, and even were they required by the travellers making use of the bungalows (and which they are not), they are not available, or at hand. I can assure the Board that I have inspected the articles supplied to all the bungalows on the Mercara road some five years since, and that in most cases many of them have *never* been used, while some are wanting, and others are broken, or missing. The salary allowed to the Sweepers is also so trifling, (being but half the pay of what the most ordinary cooly can now obtain,) that no respectable persons can be found for the post, much less any one who will take any trouble or pains in keeping the things clean and in good order. I may also here observe that, as in other Districts, no pensioned Sepoys are to be found, who will undertake these duties; the consequence is that these Sweepers are constantly being changed, and thus the object for which the bungalows were furnished is entirely defeated. I would, therefore, very strongly recommend that the whole of these articles should be sold, with the exception of a few articles of glass and crockery, and that, at every second stage, the cots at the bungalows should be furnished with mattresses, and the bath-rooms with a brass basin, chatties, and other ordinary conveniences. I would also recommend, that, at these bungalows the Sweeper should be paid Rupees 5, while the Sweepers at the other intermediate stages might be done away with, and the intermediate bungalows, provided only with tables, chairs, and one cot, might be made over to the charge of the Potail and Ugrany.

18. I hope the Board will excuse my making these suggestions. I have been induced to do so, having personally visited all the bungalows in the District, and having seen, with my own eyes, how utterly useless many of these articles provided for the convenience of travellers really are, and the state into which many of these have fallen owing to the neglect or incapacity of Sweepers in charge of them. In fact, so long as the state of the bungalow funds is such that suitable and adequately paid servants cannot be maintained for keeping up these things, there being placed in the bungalows is not only useless, but a positive throwing away of money.

Exd. T. Cartledge.

Rupees 18,079-2-3. The expenditure therefrom amounted to Rupees 6,941-12-1, as particularized below:—

	Rs.	A.	P.
1. Pay of Pound-keepers	554	12	11
2. Construction of 12 Pounds	1,284	14	6
3. Repair of Pounds	37	3	0
4. Repair of Bandy Pettahs...	45	12	0
5. Destroying Prickly-pear in the Bandy Pettah at Metapolliem.	50	0	0
6. Value of a stray Pony refunded to the owner, as per sanction of the Board of Revenue, dated 13th March 1866, No. 1,701.	46	14	0
7. Construction of a Pound-keeper's house at Wellington ...	260	0	0
	2,279	8	5
8. Amount transferred to the District Road Fund	4,000	0	0
9. Amount returned to the Treasury from the amount advanced for the construction of Pounds	662	3	8
	6,941	12	1

The only item of expenditure which requires explanation is No. 9. For the construction of a pound at Wellington, a sum of 650 Rupees was advanced to Major Farewell in November 1865; but as under the existing rules of the Public Works Department, he was prohibited to execute any work from Local Funds, except by credits given by the Superintending Engineer on transfer of funds in the regular course, the advance was returned to the Treasury in April 1866, and credited in the cash account as an item of receipt; hence it is necessarily shown as an item of charge in the Local Fund accounts. The remaining sum of Rupees 12-3-8 is the unexpended portion of advance made for certain pounds in 1864-65, and repaid into the Treasury in the year under review. Deducting the expenditure (Rupees 6,941-12-1) from the available fund, the closing balance at the end of the year amounted to Rupees 11,137-6-2, of which Rupees 4,000 have been transferred to the credit of District Road Fund in June 1866.

V. Endowment Fund.

11. This is the first time in which this Fund has been brought to the Local Fund account. Before the receipt of the Board's Standing Circular, dated 20th June 1865, No. 3,348, directing the inclusion of this Fund in the Local Fund account, the payments on account of Chuttrums in May and June 1865 were made from Imperial Funds, the same being debited under 26 Miscellaneous. In like manner the payments for the Lungerkhana at Coimbatore in those months were made from the collections on the Inam lands allotted for its support, and which were held under the head of deposits; consequently the transactions of these institutions for the first two months of the year under report are not included in the present return. With a view, however, to put the Board in possession of the whole transactions of the year, I beg to subjoin the following Memorandum:—

On account of Chuttrums.	Rs.	A.	P.
Annual sanctioned allowance for Chuttrums	5,686	0	0
Add—Arrears for March 1865, not disbursed in the official year 1864-65	469	13	4
	6,155	13	4
Deduct—Stoppages, &c.	9	1	7
	6,146	11	9
Deduct—Payments in May and June 1865, without being transferred to Local Funds account	1,408	6	5
Net amount carried to Local Fund account by debit to 26 Miscellaneous, and credit to Endowment Fund	4,733	5	4
Add—Savings and Refunds	62	5	1
Collections from Inams allotted for the support of Tinnipendal, &c....	18	2	5
Contribution raised by the inhabitants of Oonjaloor, for repair of the Chuttrum at that place	247	0	0
Sale of a dilapidated Moosaferkannah at Naddoopoony, and of certain materials of the old Chuttrum at Vizeamungalum	32	6	0
Total receipts as shown in the Local Fund accounts ...	5,098	2	10
Deduct charges	4,669	11	5
Balance on the 30th April 1866...	428	7	5

On account of Lungerkhana.

	Rs.	A.	P.	Rs.	A.	P.
Balance remaining on the 30th April 1865, under the head of Deposits, as shown in paragraph 6 of my letter, dated 21th June 1865, No. 119	1,440	1	7			
Add—Sale of bran in May and June 1865 ...	2	0	0			
Collections from Inam lands allotted for the support of the Lungerkhana	159	15	6			
	1,602	1	1			
Deduct—Amount advanced in May and June 1865	158	15	2			
Balance brought to Local Fund account in July 1865 ...				1,443	1	11
Add—Collections from July 1865 to April 1866, from Inam lands				1,051	15	7
Sale of bran				3	8	0
				2,498	9	6
Deduct—Pay of establishment employed in the Lungerkhana from July 1865 to March 1866, and feeding charges of Paupers, do. to April 1866, including Contingent charges				761	7	8
Balance at the end of the year				1,737	1	10

12. It will appear from the above particulars that the total available funds for the maintenance of Chuttrums and Lungerkhana amounted to Rupees 9,161-1-11, of which Rupees 1,567-5-7 were spent without being brought to Local Fund account previous to the receipt of the Board's Standing Circular of the 20th June 1865, No. 3,348; the net amount brought to account in return No. 1, herewith submitted, is Rupees 7,596-12-4. The total charges during the year amounted to Rupees 6,998-8-8, of which deducting the charges incurred in May and June 1865, the net charges shown in the Local Fund account is Rupees 5,431-3-1, which leaves a balance of Rupees 2,165-9-3 at the close of the year.

13. The financial transactions of the Endowment Fund being thus disposed of, I beg leave to notice the extent of relief afforded in the Lungerkhana. The number of persons fed during the year was 7,130, which gives an average 19·53 per diem; whereas in 1864-65 the daily average was about 22. The cost of food amounted to Rupees 705-9-8, that of establishment to Rupees 190-0-2, and contingent charges to Rupees 24-13-0, making in all Rupees 920-6-10, which gives an average of about 2 Annas 1 Pie per head, or 6 Pice in excess of the average of the previous year. This increase is due to the high prices paid for grain during the year under report. The total charges for the year were less than the sanctioned standard by Rupees 273-7-7; while, as compared with the expenditure of the preceding year, a small increase of Rupees 5-7-9 is observable.

Exd. T. Cartledge.

TINNEVELLY, 4th June 1866.

No. 212.

From R. K. PUCKLE, Esq.,

Collector of TINNEVELLEY.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue.

1. With reference to the Standing Circular of the Board of Revenue, dated 31st March 1864, No. XXVII., I have the honor to submit the following Report on the Administration of the several component items of Local Funds for the past official year 1865-66, together with two Statements, Nos. 1 and 2, the first showing the receipts and disbursements on account of several items of Local Funds, and the second exhibiting the particulars of expenditure from the District Road Fund, for the above period.

2. The Statement No. 1 will show that the receipts under the head of Local Funds, during the year under review, amounted to Rupees 1,13,758-6-3, inclusive of the balance brought forward from the previous year's accounts. If Rupees 47,443-14-2, expended during the year, be deducted from the above sum, the balance on the 30th April 1866 amounts to Rupees 66,314-8-1.

3. The receipts and expenditure under each of the component items forming the Local Funds are particularized below :—

District Road Fund.

	Rs.	A.	P.
Surplus Pound Fund	2,000	0	0
Sale of manure	2	0	0
Fish rent	13,645	7	11
Avenue clippings	2,986	1	2
Miscellaneous	3,193	6	4
	21,826	15	5

* As per Collector's letter to Board, dated 18th January 1866, No. 23.

Vide Board's Standing Circular, dated 3rd August 1864, No. LVI.

4. The receipts under this head which is made up of the items described in the margin, amount to Rupees 21,826-15-5, which added to the balance in hand on the 30th April 1865, viz., Rupees 22,603-0-11,* aggregate Rupees 44,430-0-4.

5. The amount brought to account under the District Road Fund, during the year under report, falls short of the receipts of the preceding year by Rupees 4,546-6-5, which is partly owing to the sale proceeds of decayed trees having been carried to the credit of Jungle Conservancy Fund, and to there having been receipts last year to the amount of 1,074 Rupees from the sale of an old building called Mungammal Pettah, an accidental source of revenue, which would not recur. There was also a decrease in the sale-proceeds of stones of the Fort wall at Palamcottah, owing to the demand being somewhat exhausted.

6. The sum brought to the District Road, from the Pound Fund, was Rupees 2,000. There has been an increase of Rupees 870-7-5, under the head of Fish rent; the other items of receipts are not of sufficient importance to call for remarks.

7. The disbursements during the year under report, amounted to Rupees 25,003-0-5, of which Rupees 690-14-3 were expended on new works, Rupees 22,375-8-0 on repairs and improvement to District Roads and in the demolition of the Palamcottah Fort wall, Rupees 1,404 were set apart on account of the superintendence of the Public Works Department for 1865-66, and the remainder, or Rupees 532-10-2, was expended on account of establishment entertained in the Huzur and at the Cart stands in the towns of Tinnevelly and Palamcottah, and for lighting Soolochenam's bridge over the Tambrapoorny river.

8. The new work referred to, was the construction of Ambur bridge over Gatananadi river in the Abasamudram Taluk. This work was commenced from Imperial Funds on an estimate of Rupees 4,200, sanctioned in Government Order, No. 734, of 16th March 1865. The road on which this bridge is, being classified as a District Road, the unexpended balance of the above estimate, viz., Rupees 689-11-8, was defrayed from Local Funds, agreeably to the Orders of Government, dated 28th September 1865, No. 2,322, Revenue Department, and 3rd October 1865, No. 2,914, Public Works Department. From the Progress Report of the 2nd Range for April 1866, it appears that the work has been nearly completed, but that four Vents have lately fallen down; the Acting Sub-Collector attributes this damage to the inferior quality of stones used. For constructing a portion of the cross road from Ottapedaram to junction with the Trunk Cotton Road, a sum of Rupees 6,000 was allotted in the Budget for the past year, but no work was commenced during the year, as the estimate was framed only in the month of March 1866.

9. Of the expenditure of Rupees 19,473-12-11, under the head of Repairs to communications, Rupees 6,591-14-7 were spent on works executed under the Superintendence of Revenue authorities, and the remainder, or Rupees 12,881-14-4, on those undertaken by the Professional Department.

10. Of the twenty-four roads repaired during the year, the repairs to six roads were executed by the Revenue Department, and those to the remaining eighteen by the Public Works Department.

11. If Rupees 1,974-8-0, being the balance of the preceding year's allotment, be deducted from the total outlay of Rupees 20,164-11-2, on road improvements, both original works and repairs during the year, the net expenditure from the allotment of 1865-66 stands at Rupees 18,190-3-2.

	Rs.	A.	P.	Rs.	A.	P.
By Public Works Department.						
Allotment of 1864-65	1,607	4	7			
Do. of 1865 66...	11,965	8	0			
				13,572	12	7
By Revenue Department.						
Allotment of 1864-65... Rupees	367	3	5			
Do. of 1865-66... „	6,224	11	2			
				6,591	14	7
				20,164	11	2

12. The funds have been judiciously expended on the roads repaired, and facility of transit has been greatly promoted.

13. It has been recommended by the late Collector that the sale proceeds of Korai and Nanal grass should be credited to the District Road Fund instead of to Land Revenue Miscellaneous.

14. The demolition of the Palamcottah Fort Wall is carried on under the superintendence of the Revenue authorities. 7,576 cubic yards of wall have been demolished during the year under consideration, which exceeds the quantity of work done during the preceding official year by 1,777 cubic yards. When the wall has been entirely pulled down, it will improve the sanitary condition of the town, and a sketch of the place will be forwarded to the Board, as directed by Government in their Proceedings of 21st May 1860, No. 814. It is a question whether it would not be well to make over the task of laying out the site to the Municipal Commission.

15. The receipts under this head amounted, during the past official year, to Rupees 2,918-5-3, which with the cash balance on the 30th April 1865, viz, Rupees 935-11-5, raised the total amount to Rupees 3,854-0-8. Deducting therefrom Rupees 2,901-11-1 expended during the year, the balance on the 30th April 1866 stands at Rupees 952-5-7.

16. Of the outlay of Rupees 9,493-9-8 laid out by the Revenue Department on road repairs and on the demolition of the Fortwall at Palamcottah, audited bills for Rupees 4,728-1-9 have already been forwarded to the Board with the Local Fund Statement for April 1866, and bills for the remainder, or Rupees 4,765-7-11, will be forwarded after they have been audited by the Superintending Engineer.

17. The small proportion of expenditure as compared with funds is due to the Budget being framed in ignorance of the actual receipts of the previous year. The same result will ensue from the same cause this year unless provided against by a supplemental Budget, the amount Budgetted for being only 33,000 Rupees, whereas the balance in hand is 19,000 Rupees and last year's revenue was Rupees 21,000.

Jungle Conservancy Fund.

	Rs.	A.	P.	Rs.	A.	P.
Tax on fuel and firewood	871	12	1			
Sale of trees	7,698	7	3			
Fees from Charcoal burners	534	10	11			
Miscellaneous	344	0	7			
				9,448	14	10
* By Public Works Department	2,087	8	0			
„ Revenue Department	2,088	14	6			
				4,176	6	6

18. The amount realized and brought to account during the year under reference from the several component items forming the Jungle Conservancy Fund, was Rupees 9,448-14-10, as shown in the margin, which added to the balance on hand on the 1st May 1865, viz, Rupees 8,323-0-6, makes a total of Rupees 17,771-15-4. Deducting therefrom Rupees 4,176-6 6,* expended in forming nurseries and planting trees along the banks of rivers channels and tanks, &c., the balance stands at Rupees 13,595 8-10.

19. The establishment of plantations was pressed on by Division Officers and by the members of the Public Works Department, and as much funds as they could profitably employ were placed to their credit. On the whole, a fair start has been made though the progress is not so good as might have been. The adverse character of the season, and the absence of nurseries to begin with, tended to check operations at first.

20. New nurseries for young trees were formed in three† different places. The young plants in them are in a flourishing condition. Two topes have been planted in the Tuticorin and Vypar Salt Pans, where they are much needed for the convenience of the Ryots coming to buy salt. The total number of nurseries, established in this District up to the end of the past official year amounts to fourteen, as shown in the margin. The avenues have been attended to, and young trees have been planted in place of those decayed. Trees have also been planted along the banks of channels and tanks mentioned below:—

† 1. Courtallam.
2. Ambur.
3. Kuttuvangolam.

1 Nursery at Palamcottah.
2. Do. at Shermadevy.
3. Do. at Strivilliputtur.
4. Do. at Sankerninarcoil.
5. Do. at Tuticorin.
6. Do. at Virdupatty.
7. Do. at Sattur.
8. Do. at Covilpatty.
9. Do. at Kytar.
10. Do. at Ambur.
11. Do. at Kuttuvangolam.
12. Do. at Vullyur.
13. Do. at Courtallam.
14. Do. on the left bank of the Numbyar river.

Paliam Channel.
Rajakamangalam Channel.
Nanguneri Channel.
Valliyur Periacolam.
Tiruvengadanadapuram and Thalapathisamudram Tanks.
Cannadian Channel.

21. No complaints have been received that the villagers' immemorial and communal rights of cutting fuel and small wood for domestic and agricultural purposes free of charge were encroached upon.

22. The difficulties in the way of utilizing this fund in this District is very great.

23. The planting of Palmira trees, which is a resource elsewhere has here attained such a footing as to be entirely beyond influence by such means. The Palmiras are reckoned at between five and six millions, and are being multiplied at an astonishing ratio.

24. The failure of monsoons for three consecutive seasons has dried up wells to a large extent. The stringent rules under which no disbursement from the Jungle Conservancy Fund can be made, except in discharge of liabilities actually incurred, is, perhaps, the greatest of the practical difficulties to be contended with.

25. Daily labour is not obtainable on trust, so if a Taluk or Village officer undertakes to assist in forming a tope, he must not only give time and trouble, but also advance funds.

Pound Fund.

26. The receipts from this Fund during the year under report were Rupees 9,211 ; to this sum if the balance on the 30th April 1865, viz., Rupees 8,669-13-3 be added, the total comes to Rupees 17,880-13-3. The charges incurred on account of establishment, Saderwarid and Contingencies amounted to Rupees 7,107-12-2, and the sum transferred to the credit of District Road Fund during the year to Rupees 2,000, making a total of Rupees 9,107-12-2, and leaving a balance on hand, on the 30th April 1866, of Rupees 8,773-1-1. Of this sum, Rupees 5,000 have been carried to the head of District Road Fund in the current official year, reserving, the remainder to cover the disbursements of the current year

Public Bungalow Fund.

27. Of the ten* Bungalows in this District, the one at Shadikhan's Choultry being situated at a distance of only seven miles from Palamcottah was abolished as unnecessary under the Orders of Government, dated 11th May 1865, No. 992, and the furniture in it was transferred to other Bungalows.

* 1. Virdupatty.
2. Sattur.
3. Kovilpatty.
4. Kytar.
5. Shadikhan's Choultry.
6. Palamcottah.
7. Nanguneri.
8. Panagudy.
9. Tuticorin.
10. Alenculam.

28. The actual receipts on account of fees, &c, from the remaining Bungalows, save Alencolum which is provided with neither establishment nor furniture, amounted in the past official year to Rupees 1,511-10-0, inclusive of the grant-in-aid of Rupees 238 allotted to this District, and exceeded the realizations of the preceding year by Rupees 401-15-0,† which is owing to the rate of fees having been increased with reference to the Order of Government, dated 11th May 1865, No. 992. The above sum added to the balance on the 30th April 1865, viz., Rupees 197-8-6, aggregated Rupees 1,709-2-6, the expenditure therefrom on account of establishments repair of furniture, and contingencies, &c., amounted to Rupees 911-3-3, leaving a balance on hand on the 30th April 1866 of Rupees 797-15-3.

	Rs.	P.	A.
† 1865-66...	1,511	10	0
1864-65...	1,109	11	0
Increase ...	401	15	0

29. The Sub-Collector reports that the Bungalow at Panagudy is far advanced on the road to ruin. The Superintending Engineer has been requested to frame the necessary estimate for putting this building in good order. The Bungalow at Nanguneri has undergone slight repairs at a cost of Rupees 27-8-1. The Deputy Collector, Mr. Underwood, having reported that the Bungalows at Covilpatty, Sattoor, and Virdapatty stand in need of slight repairs, the Superintending Engineer has been requested to prepare the necessary estimates for repairing the same.

30. The statement called for by the Board in their Miscellaneous Circular, dated 20th July 1865, No. LXXXVI., will be forwarded on the receipt of the necessary information from the Taluks.

Endowment Fund.

31. The receipts under the head of Government and private Chuttrums during the year under report amounted to Rupees 7,325-3-0. If this sum be added to the balance brought forward from last year's account, viz., Rupees 24,641-3-10, the total comes to Rupees 31,966-6-10. Deducting therefrom Rupees 8,245-7-10 expended on account of Establishment and repairs to Chuttrums and for feeding travellers, and the poor, the remainder stands at Rupees 23,720-15-0.

32. Of the seven Government Chuttrums noted in the margin, those at Pandaracolum and Kottur were out of order, the former has been repaired at a cost of Rupees 2,975 under the sanction of Government, dated 2nd June 1865, No. 1,189. The Kottur Choultry has not been repaired as, for various reasons, its abolition is contemplated. The Chuttrums at Sithapadmanallur and Alaghiapandiapuram have also been repaired at a small outlay.

1. Kottur.
2. Pandaracolum.
3. Alaghiapandiapuram.
4. Edaisevel.
5. Sattur.
6. Virdupatty.
7. Sithapadmanallur.

33. The number of private Chuttrums amounts to ten as shown below :—

1. Mangammal Chuttrum at Madavarvilagum.
2. Govindapayen Chuttrum at Alwartirunagary.
3. Kuttuvangolum Chuttrum.
4. Tirukarungudy do.
5. Nagaramattam do.
6. Ponnakudy do.
7. Thathayan do.
8. Vulliyur do.
9. Nallakannu Mudaliar do. at Tinnevelly.
10. Ariyanayagam Pillai do. at Vypar.

Surplus Devastanam Fund.

34. Rupees 74,265 were sanctioned by Government to be expended from the Surplus Devastanam Fund in constructing the undermentioned works of Road No. 2 leading from Palamcottah to Srivilliputtur via Sankerninar Coil :—

		Rs.
1	Bridge across the River at Vanniempatty...	5,750
1	Do. at Sholapuram...	12,400
1	Chuttrum at do.	12,100
1	Bridge across the River at Sholasery...	15,700
1	Do. at Karivalamvanthanelloor...	12,650
	Repairing the worst portions of the road.....	15,665
	Total...	74,265

35. The expenditure on the above works during the past official year amounts to Rupees 13,965-2-7 as per account furnished by the Sub-Engineer in charge of Range No. 3, which added to the expenditure of the previous official year, viz., Rupees 5,060-3-2, amounts to Rupees 19,025-5-9.

Exd. T. Cartledge.

VIZAGAPATAM, 13th June 1866.

No. 453.

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

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

1. I have the honor to submit my Annual Report on the operations of Local Funds of this District for the Official year 1865-66, accompanied by the usual Statements.

District Road Fund.

2. The collections under this head, during the year, amounted to Rupees 3,654-10-1, or, including the balance of Rupees 410-14-6, to Rupees 4,065-8-7. Of this sum, Rupees 116-1-7 were spent during the year, leaving a balance of Rupees 3,949-7-0 available for 1866-67. This large balance remains on hand owing to the absence of the sanction of Government for the works proposed in the Local Fund Budget of the last two years.

Jungle Conservancy Fund.

3. The receipts of the year under this head were very small, being Rupees 22-1-10, with the balance on hand it amounted to Rupees 82-5-11. Of this Rupees 69-7-0, were spent during the year, leaving a balance of Rupees 12-14-11. The receipts being very small the services of the Nursery gardener at Narsipatam were dispensed with. The rest of the amount will be spent in planting operations as soon as the rains set in.

Bungalow Fee Fund.

4. The receipts during the year, including the last balance of Rupees 30-13-6, amounted to Rupees 2,825-3-6 against Rupees 1,168-14-7 of the previous year. Of this, Rupees 1,054-6-0 belonging to fees and sale proceeds of two Bungalows, the rest being the amount of grant-in-aid. Of this sum Rupees 554-0-11 were spent for the wages of the establishments, and for contingent charges.

5. A Statement upon the actual condition of the Bungalows in this District, as required by Board's Proceedings, dated 20th June 1865, No. LXXXVI., (Board No. 4,198,) accompanies this Report.

Pound Fund.

6. The receipts under this head have considerably increased during the year, being Rupees 1,276-1-8 above those of 1864-65. Including the balance the total receipts amounted to Rupees 11,241-14-9. Of this sum, Rupees 3,400 being the amount of surplus collections were transferred to the District Road Fund, and Rupees 5,024-5-10 were spent on account of Pound Establishments and for repairs of certain Pounds.

Lungerkhanas and Chuttrums.

7. There are no Lungarkhanas, and only one Chuttrum in this District, endowed by Government. It is situated in the village of Nuckapilly. The usual Tabular Report is hereto annexed:—

Return of the Nuckapilly Chuttrum for the Official year 1865-66.

Taluk and village with the name of the Chuttrum, if any.	By whom built.	In whose possession, and since when.	Government endowment.			Whether in land or money.	Value.	Particulars of Establishment.	Remarks.
			Whether in land or money; if in land, description and extent.	Annual value.	Date of Government Order.				
1	2	3	4	5	6	7	8	9	10
Nuckapilli in the Survasiddhi Taluk.	Modamurri Sunyasi Chetty in 1858.	In possession of Dhurmakurtas Pappala Narsimlu and K. Kodundaramudu.	Punja.	Rs. 60	18th May 1861, No. 629.	In land. Interest on Promissory Notes for Rupees 20,000.	Rs. 1,840.	2 Gumastahs 2 Cooks. 2 Female servants. 1 Peon. 1 Sweeper. 2 Gardeners Rs. A. P. 28 12 0	In good order.

Exd. R. H. Lee.

KODAIKANEL, 19th June 1866.

No. 196.

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

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

1. I have the honor to report on the Administration of this District Local Funds in the official year 1865-66, and to forward, herewith, the marginal statements showing the respective receipts and disbursements.

Statements Nos. 1, 2, 3, 4, 5 and 6.

2. The several funds which composed the District Local Fund last year, were the following: the District Road Fund, Jungle Conservancy Fund, Pound Fund, and Bungalow Fund, to which were added the Endowment Fund and Process Service Fund during the year under report, in accordance with the Board's Standing Circulars, Nos. 39 and 52, dated 20th June and 3rd August 1865 respectively.

3. The sale proceeds of the avenue clippings which were credited to the head Jungle Conservancy last year have been transferred this year to the District Road Fund agreeably to the instructions conveyed in the Board's Miscellaneous Circular, No. 37, dated 9th May 1865.

District Road Fund.

4. The receipts on account of the District Road Fund amounted to Rupees 43,444 being an increase of Rupees 12,591 over the receipts of the last year. This increase is mainly owing to the Fish rent being credited to this head for a longer period in this than in the last year, and partly to a greater amount of balance of Pound Fund being available for the District Road Fund in the year under notice.

Tolls.

5. The Toll collections in the Andiputti Pass, one of the chief items included in the District Road Fund, amounted to Rupees 6,591, falling short of those of the last year by Rupees 1,762. This decrease, I have reason to believe, is partly owing to a less export of grain from Periakolam Taluk to Tinnevelly.

6. Another important source from which the Road Fund is supported is the Pound Fund, the gross receipts of which amounted to Rupees 14,280, against Rupees 11,978, in 1864-65. The total receipts, inclusive of the previous year's balance, were Rupees 26,594, deducting from this sum Rupees 1,811 for charges incurred on account of the Pounds themselves. The balance available for the District Road Fund was Rupees 24,783. Of this sum, Rupees 11,000 have been credited to that Fund in 1865-66, and Rupees 12,000, out of the remainder, Rupees 13,783, will be credited in the current year.

7. The fish rent amounted to Rupees 17,191, against Rupees 3,001 credited to the District Road Fund in the last year.

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

9. I beg to annex a Memorandum showing the receipts of the several items under the head District Road Fund for 1865-66, compared with those of the preceding year.

Items.	Amount of receipts for 1864-65.	Amount of receipts for 1865-66.	Increase.	Decrease.
Toll collections in the Andipatti Pass	8,353 9 6	6,590 15 1	....	1,762 10 5
Grass rent	80 0 0	91 0 0	11 0 0	....
Surplus collections of Pound Fund.	8,652 1 6	11,000 0 0	2,347 14 6	....
Sale of materials already charged in the accounts.	....	....	....	....
Fees collected in Bandy Pettahs....	1,984 9 3	1,619 0 9	....	365 8 6
Subscription for Verahanadi bridge	74 4 0	525 0 0	450 12 0	....
Subscription for gravelling street of Polani ...	....	* 794 4 6	794 4 6	....
Cess on Punjah lands converted into Gardens as per Board's Circular. ...	0 4 10	25 11 9	25 6 11	....
Fish rent	3,000 14 10	17,191 6 8	14,190 7 10	....
Refund from the Endowment Funds...	....	54 0 0	54 0 0	....
Sale proceeds of the materials of a ruined Pagoda.	....	50 0 0	50 0 0	....
Recovery from advance for purchasing a rope....	....	1 0 0	1 0 0	....
Do. from do. for the repairs of the Andipatty Pass...	....	141 1 2	141 1 2	....
Sale proceeds of unserviceable articles	....	0 12 9	0 12 9	....
Amount transferred to this head from the Jungle Conservancy Fund to which it had been, by mistake, credited... ...	....	1,602 0 0	1,602 0 0	....
Fees on account of lending measures at the Oosoolampatti market.	....	36 0 0	36 0 0	....
Sale proceeds of stores of an old ruined well. ...	....	9 0 0	9 0 0	....
Avenue clippings	....	3,677 0 0	3,677 0 0	....
Rent of Reeds...	....	36 0 0	36 0 0	....
	22,145 11 11	43,444 4 8	23,426 11 8	2,128 2 11
Net increase...	....	....	12,591 9 3	8,706 15 6
Total of the items not occurring in the year 1865-66...	8,706 15 6	....	....	10,835 2 5
	30,852 11 5	....	....	....

* This subscription was collected and expended on the work by the Tahsildar which was not, by mistake, credited in the monthly Statements.

10. Of the total actual expenditure, Rupees 31,730, shown in Statement No. 1, a sum of Rupees 11,403 was spent on account of Tolls, Road Establishments, Refunds and Miscellaneous charges.

11. The remainder, Rupees 20,327, was spent on account of original works and repairs to public roads, as well as on public improvements, as particularized in Statement No. 2.

12. The Officers of the Department Public Works repaired the different parts of Roads Nos. 15 and 18 and Road No. 26, from Tirumangalum to Palani via Ammaia Naikenoor, and also laid out a small amount on the construction of the bridge across Munjalor river as well as the water project in the Town of Madura.

13. The Public Wo ks Department have been lamentably slow about getting on with the building of the Munjalor and Vencatadri Cotta bridges sanctioned by Government on the 3rd March 1865, No. 454, and the 10th October 1865, No. 2,453, respectively. The amount of the cost of construction has been made over to the Department, but nothing has been done towards building the Vencatadri Cotta bridge and but little towards the Munjalar bridge. I believe difficulty of getting proper Maistries is the cause of the delay by the Range Officer.

14. An estimate was framed for making a first class road from Pallaputti to Periakolam for Rupees 52,240 which was sanctioned by Government on the 12th October 1865, and the work was commenced on the 30th idem, and a sum of Rupees 6,175 have been expended up to the end of April last by the Revenue Department Officers.

15. The next road to be noticed is No. 20 from Oosoolamputti to Andipatti. To make it also a first class road an estimate was made for Rupees 22,700, which was sanctioned by Government, and Rupees 7,609 have been expended up to April last by the Sub-Magistrate at Oosoolamputti. I have adopted the requisite measures for the early completion of the above works.

16. Rupees 1,162 were spent in gravelling and repairing the streets and roads about the Town of Madura, and Rupees 184 about the streets of Dindigul.

17. The streets of Palani also were repaired at the joint expense of the Towns-people and the Local Funds.—Vide Board's Order of the 2nd February 1865, No. 543.

Jungle Conservancy Fund.

18. The total receipts on account of the Jungle Conservancy Fund in the year under report amounted to Rupees 10,029, exceeding those of the last year by Rupees 186.

19. The total income of this fund being added to the balance on hand on the 30th April 1865, amounted to Rupees 13,775; the expenditure amounted to Rupees 5,982 which is only forty-three per cent. of the available balance.

20. I am sorry I was disappointed in my expectation of extending planting operations owing to want of rain. I was, however, able to plant 5,406 avenue trees of various kinds such as Pungai, Vagai, Cocoanut, Palmira, &c., on the Roads, Nos. 1, 4, 15, 18 and 26.

	Up to last year.	This year.
Avenue trees	19,188	5,406
Cocoanut ,, ...	1,017	42
Palmira ,, ...	12,000	94,500

21. The number of avenue trees thus planted in this year being added to the number planted up to last year amounts to 24,594 trees planted, and almost all doing well.

22. I have also planted this year forty-two Cocoanut trees in the compounds of the several Bungalows in the Taluks of Madura and Melur, against 1,017 trees up to last year.

23. I have further planted Palmira and the seeds of other useful trees in the Casamputti jungle in the Melur Taluk, and have been strictly conserving that tract of jungle by preventing wholesale cutting and grazing by cattle; but the result is not as good as I had hoped, owing to the total failure of the monsoon in that tract.

24. 48,470 Palmira seeds have been distributed to private individuals who undertook planting them in their own grounds. I had procured those seeds to plant on account of the fund, but as a great demand arose for them amongst Ryots, and to encourage the growth of those hardy and useful trees, I gave the seeds to the applicants, and hope this year to distribute a far larger amount.

Pound Fund.

25. As noticed in paragraph 6, the collections on account of the Pound Fund amounted to Rupees 14,280, or Rupees 2,303 in excess of the collections last year. This increase is attributable to a more strict enforcement of the provisions of the Act, in insisting on proper registers being kept and granting of receipts for cattle and money received, also to the number of Pounds having been increased, and to the appointment of additional Pound-keepers, &c.

26. The receipts and charges on account of the Bungalow Fund exhibit a slight increase of Rupees 48 and 80 over those of the past year respectively.

27. As desired in the Board's Miscellaneous Circular under date the 20th July 1865, No. 4,198, I beg to forward, herewith, a statement prepared in the form received therewith showing the condition of the Bungalows, &c.

Endowment and Process Service Fund.

28. The Endowment and Process Service Funds have been for the first time credited to the Local Fund during the year under report; the results will be duly noticed in the report of the current year.

29. A statement showing the conditions of the Chuttrums, &c, is enclosed, as called for in the Board's Circular referred to above.

Town Fund.

30. The receipts on account of this Fund amounted, in the year under reference, to Rupees 10,972, being an increase of Rupees 797 over those of the last year, which is attributable to larger collections in the market.

31. The total receipts being added to the balance on hand on the 30th April 1865, amounted to Rupees 23,983—the total expenditure amounted to Rupees 14,943—exceeding that of the last year by Rupees 5,312.

32. Two-thirds of the total charges of the year were incurred in re-building market No. 1 which was inconvenient and in a ruinous state. Rupees 5,000 were expended on the same work last year. The total cost of the work up to this, has been Rupees 14,155, and Rupees 4,000 more are required to finish it. Separate stalls have been provided for the sale of vegetables, fish, and butchers meat, and a place for slaughtering animals. A plan of the building is enclosed for the information of the Board. When the work is completed, no Town in the Presidency out of Madras will be provided with so good a market. The stalls will probably rent for Rupees 2,766 per mensem which will be a handsome contribution to the Town funds and go far towards paying for the cost of scavengering the Town. The Sheristadar, Venkatasami Naick, has taken much pains and interest in the construction of this building.

33. I will lose no time in submitting bills for the several works performed from the District Road Fund, as entered in the enclosed Statement No. 2 to the Board, as soon as they are received from the Superintending Engineer, Eighth Division, to whom they have been sent for audit, and from certain Revenue Officers who were entrusted with the execution of the works.

Exd. T. Cartledge.

CALICUT, 21st June 1866.

No. 190.

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

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

1. I have the honor to submit my Report on the Administration of the several Local Funds of this District for the official year 1865-66.

2. The collections on account of this Fund during the year aggregate Rupees 1,01,233-6-2, and consist of the items noted in the margin.

	Rs.	A.	P.
Ferry rents	63,800	6	9
Sale of Avenue clippings	5,972	3	10
Fees on the Ponani Groyne	912	1	2
Ten per cent. of the net sale proceeds of escheat lands allowed by Government to this Fund	29,226	2	9
Private contributions to certain District roads and bridges	785	5	4
Sundry items	537	2	4
Total...	1,01,233	6	2

3. The demand on account of the ferry rents* for the year was Rupees 63,076, being Rupees 7,346 less than that of the previous year. There was a decrease of Rupees 1,130 in the re-sale of the Cochin ferry, which the former renter relinquished on account of the heaviness of the rent, against an increase of Rupees 307 in the rents of the Wynaad ferries which were sold in the year under notice, the term of their former leases having expired. But otherwise the decrease is rather apparent than real, being due to the demand of 1864-65, comprising the last two kists of the previous years' leases under the re-arrangement of the kists which was then made.

* Inclusive of fees in the Pyolle lock.

4. Inclusive of the arrears outstanding at the beginning of the year, viz., Rupees 6,526, the demand was Rupees 69,602. The collections of the year amounted to Rupees 63,684,† leaving a balance at its close of Rupees 5,918. This comprises Rupees 2,448-5-11, the loss by the re-sale of the farm of the Irriti bridge, for writing off which sanction was applied for in paragraph 4 of my last year's report, but was not accorded through an oversight in paragraph 28 of the Board's general report, and Rupees 462 erroneously included twice in the demand of the last year, on account of the ferry rents of the Kurumbranad Taluk. I now beg to request sanction for writing off both these sums in my accounts. The remaining balance of Rupees 3,008-2-8 to be carried forward to the accounts of the next year appertains entirely to the year under report.

† To which a sum of Rupees 116 must be added on account of interest, fines, &c., making up the sum of Rupees 63,800-6-9 mentioned in paragraph 1.

5. Of the other items of fluctuation noticeable, the increase in the ten per cent. on the sale proceeds of escheats, and the sale proceeds of avenue clippings is owing to these items having been brought‡ to account under this head during a portion only of the previous year. The decrease in the fees collected at the Ponani Groynes results simply from dulness in the trade of this port during the season under notice.

	1864-65.	1865-66.
‡ Ten per cent. on Escheats	11,887	29,226
Avenue Clippings	1,970	5,972
Fees at Ponani Groynes	1,161	912

Ten per cent. on Escheat from January 1865.
Avenue Clippings from May to August 1864.

6. The private contributions were chiefly made for the two works marginally noted by the inhabitants of the Kottiem Taluk in the Subdivision, for whose benefit the works were intended.

Rupees 381-11-1 for re-building Ponani Pallam on cross road No. 19. Rupees 383-10-3 for repairing the cross road from Kotiem to Imperial road No. 4 leading to Cannanore. Besides, 20 Rupees for certain bridges in the Ponani Taluk.

7. The balance at the credit of the Fund at the commencement of the year was Rupees 52,989-14-9,* which added to the receipts, Rupees 1,01,233-6-2, gives a total of Rupees 1,54,223-4-11, available for expenditure during the year.

* Inclusive of Rupees 2,988-13-1, unadjusted balance of previous year.

8. The amount expended was Rupees 1,05,561-10-9, leaving a balance of Rupees 48,661-10-2† to be carried forward to the next year. This balance, however, must be further reduced by the ten per cent. for general supervision of the Public Works Department, which was sanctioned at Rupees 6,225 in the Budget orders of Government, but which may require alteration with reference to the larger expenditure incurred upon Supplementary Budgets. These amounts, as well as any recoveries from the expenditure shown in the Engineer's Progress Reports, and embodied in the present report, can only be adjusted hereafter upon the annual account current which may be furnished to the Board by the Controller of the Public Works Accounts.

† Inclusive of last year's unadjusted balance of Rupees 2,988-13-1, and this year's unexpended balance with Revenue officers of Rupees 1,584-3-1.

	1864-65.	1865-66.
Establishment under Collector ...	690	528 13 0
Ferry charges	1,975	2,730 6 8
Sundry items...	773	1,192 1 2
Miscellaneous public improvements...	...	1,551 0 0
Roads and Communications... ...	70,024	99,559 5 11
	...	1,05,561 10 9

9. I shall now proceed to offer a few remarks upon the several items of expenditure which are given in the margin in comparison with those of the previous year.

Establishment.

10. The establishment kept in the Collector's Department consists only of a Writer on a monthly salary of Rupees 45 and his travelling allowances and contingencies.

Ferry Charges.

11. Under the system of renting out the Ferries, there is generally no charge incurred under this head, except occasional repairs to the rafts, of which there were none, the half of the ferry rent of the Mahe river payable to the French Government, which amounted to Rupees 1,555, and the pay of boatmen (Rupees 40-13-0) employed during the rainy months at certain ferries in Wynad not rented. But in this year a further charge of Rupees 1,134-9-8 had to be incurred on account of compensation to the renter of the Koodakadavu bridge on the high road to Cannanore. The bridge broke down and the cost of maintaining boats had to be defrayed by Government.

Sundry Items.

12. Of the expenditure shown under this head, Rupees 1,078-8-6 are due to a mere adjustment of accounts. The remainder was incurred for the rent and repairs of the Pudiengadi Jail where convicts are kept for the repair of roads in the neighbourhood (Rupees 91-3-0), for the rent of the Soldiers' play ground (Rupees 17-11-8), and a few other minor items.

13. The remaining expenditure was all incurred directly upon works of public improvement.

Miscellaneous Public Improvements.

14. Under the head of Miscellaneous Public Improvements a sum of Rupees 1,551 was most usefully spent, Rupees 101 in connection with the improvement of the bandy stands at Gudalur, Tellicherry, and Tambercherry, and the remaining Rupees 1,450 in planting avenue trees along certain main and cross roads in all the Taluks of the District. Much of this useful work, which has been vigorously and systematically pressed forward since the latter part of the year 1864-65, is done by the Ryots; but grants-in-aid have been made to the several Tahsildar The number of avenue trees planted in the several Taluks up to the end of the year, nominally deducting failures, is given below :—

Taluks.	Cocoanut.	Mango.	Jack.	Other kinds.	Total.
Chirakal	332	2,006	593	610	3,541
Kottiyam...	...	207	590	...	797
Kurambranad	...	326	678	30	1,034
Calicut	63	5,952	5,474	2,477	13,966
Ernad	No return has been as yet received from the Taluk.				
Ponani	...	4,299	815	1,227	6,341
Wallavanad..	...	3,666	10,750	...	14,416
Palghat...	Details not given... ...		...	...	8,976

But I fear the failures are much more numerous than have been allowed for; nevertheless, a great deal has been done and the trees in due time will add materially to the comfort of travellers and the wealth of the District. The work will be pressed on this monsoon, and I cannot but mention the especial success that has attended the very praiseworthy exertions of Ramuni Marar, Tahsildar of Ernad, with respect to avenue planting in his Taluk.

Roads and Communications.

15. The rest of the expenditure was upon Roads and Communications. The individual works undertaken in the year are detailed in Statement No. 2, accompanying the report.

16. The works undertaken by the Revenue Department were few and were all completed, with the exception of the five wooden bridges on the road from Manantoddy to Panamarum in Wynad, which, having been sanctioned late in the year, were not commenced before its termination.

The whole expenditure incurred was Rupees 3,882-13-9.

17. The Budget sanctions for the works undertaken by the Public Works Department amounted to upwards of Rupees 1,10,000. The actual expenditure to Rupees 95,676-8-2. The difference is in part attributable to a large provision having been made in the Budget for certain works then in progress than turned out to be necessary, but principally to the Department Public Works having its hands more than full. I notice some of the principal works.

Taliparamba to Baliampatam, District Road No. 7.

Rupees 5,462 has been expended on this road. A considerable amount of earth-work, cutting, and occasional metalling has been done and seventeen culverts constructed. I am not sure if the road is open throughout for carts The work done has not come up to what was hoped and expected would be done.

District Road No. 9.

Cherakal via Veluth Trukur Perumparamba, and Keparamba to the Coorg boundary.
Expenditure in 1865-66, Rupees 1,827.

The most important section of this road is that to be opened from the important town of Trukur to the trunk road No. 4. The country is difficult, and a trace has been slowly opened. Captain Bailey informs me it will require some alteration. An estimate will be submitted for the completion of the work in due course. It will be expensive.

District Road No. 24.

Quilandi via Ulleri to Tamberacheri.

Quilandi to Backwater (completed.)
Expenditure in 1865-66, Rupees 1,453.

Backwater to Tamberacheri.
Expenditure in 1865-66, Rupees 9,315.

Very satisfactory progress has been made on this important line. The section from Quilandi to the backwater is now completely opened with masonry culverts throughout. A great deal of work has been done onwards for some ten or twelve miles, and I hope the line may be completed to Tamberacheri at the foot of the Ghat

to Wynad in the course of the year now current. This opens a country to cart traffic that has hitherto been entirely without it.

District Road No. 34.

Tamberacheri to Ariakod.
Expenditure in 1865-66, Rupees 4,141.

On this line also excellent work has been done. A fine trace has been taken through difficult country, and opened to a width of fourteen feet, and several culverts have been built. Two heavy bridges will have to be built ere the road is satisfactorily complete; but with the tunnelling and earthwork that will be done this season the road will be passable for carts, and some eighteen miles be opened to wheel traffic, mostly through Amshoms where wheels have been hitherto absolutely unknown.

Manjeri to Edawana.
Expenditure in 1865-66, Rupees 4,291.

A fine road has been opened, tunnelled throughout, which wants but completion of a bridge (in course of construction) near Edawana to render it open for carts. Edawana is on the great Karkur road from Mysore and the Wynad to Calicut, and the section now mentioned will be an important communication from that line into the heart of the Ernad Taluk.

The road has now been classed as an Imperial Road.

District Road No. 35.

Manjeri to Mangoth at 22nd mile on Mallapuram to Calicut.
Expenditure in 1865-66, Rupees 5,399.

A very important section of road constructed on a good trace, and complete throughout. Cart traffic rapidly springing up upon it.

District Road No. 56.

Palghat via Pudunagaram to Kolungod.
Expenditure in 1865-66, Rupees 7,937.

A very important road; the section to Pudunagarom, an important town, put in good order.

District Road No. 57.

Palghat via Allatur and Vadakancheri to Vaniyampara.

Also a most important road, carries a heavy cart traffic.

District Road No 66.

Tirtala via Kutnad to Chowghat.
Expenditure in 1865-66, Rupees 6,977.

A section of this road passes through the Cochin State, and the line puts Chowghat and several important places in communication with Pattambi Railway station. A great deal of good work has been done on the road.

Besides the above a number of the District lines are undergoing a course of gradual repairs which almost amount to re-construction.

In an undulating country traversed by deep streams, and liable to extraordinary floods, lik Malabar, it is essential that traces should be most carefully and judiciously selected; yet this consideration does not seem to have been sufficiently kept in view. The roads I have noted have been, or are being now, constructed or repaired on traces adapted throughout for cart traffic, and the results are already visible from the marked increase in the number of carts about the district in the last year or two, an increase which must strike the most casual observer.

Expenditure in 1865-66, Rupees 2,170.

Do. No. 25. do. Rupees 1,518, for Kadannath District Road
Do. No. 30. do. Rupees 1,229 Tiruvet Kakotri District Road

a number more.

The Anakayom bridge has been again completed, and in a manner that promises to secure it against a recurrence of the accident it met with in 1863. Several other smaller but very useful bridges have also been completed in the year. We still wantexceedingly

Expenditure in 1865-66, Rupees 6,471.

Do. do. Rupees 7,535.
Do. do. Rupees 1,400.

The Tuta bridge, a very large and important work, has been far advanced, and will be very soon open to traffic.

I must not omit to mention the deepening of the Canal from Tanur to Kuttai, and of the section from Ponam to Chowghat.

On the whole I consider the progress of Local Fund works in 1865-66 in the Calicut and Palghaut ranges to have been highly satisfactory.

There are some important works on hand, which will require considerable sums to complete, and there are many waiting to be taken up when the most pressing of those in progress are completed or sufficiently advanced to admit of other expenditure.

Jungle Conservancy.

19. There have been no transactions under this head. The balance shown at the credit of this Fund was the proceeds of avenue trees temporarily credited to this head between August 1864 and May 1865, under the orders of the Board of Revenue of the 3rd August 1864. Sanction will be again asked for transferring the amount to its proper head of District Road Fund.

Pound Fund.

20. The receipts from this source were Rupees 2,626-2-3, which added to the balance Rupees 1,095-8-3, gives Rupees 3,721-10-6. Rupees 1,122-14-4 were expended in the pay of Pound establishment, and Rupees 450-3-1 in the repairs of the Pounds, leaving a balance to be carried forward of Rupees 2,148-9-1. I request sanction for transferring Rupees 2,000 out of this balance to the credit of the Road Fund.

Public Bungalow Fund.

21. The balance in favor of this Fund at the beginning of the year was Rupees 1,296-2-0. The receipts from fees, inclusive of the rent of the Calicut Bungalow leased out for a Hotel, were Rupees 2,033-2-1; from grant-in-aid from Government, Rupees 2,050; and from the sale of furniture, Rupees 28-12-0, aggregating (with the balance) Rupees 5,048-0-1. The expenditure for the Bungalow establishment incurred during the year was Rupees 1,869-3-9, but this does not include one month's pay which was in arrear at the close of the year under review, and will have to be defrayed in the year now current, and for the purchase and repair of furniture Rupees 170-6-3. The balance left at the credit of the Fund at the end of the year would have been Rupees 3,368-6-1. But out of this sum Rupees 3,012 had to be advanced for emergent Monsoon repairs, for most of the Bungalows for which no adequate provision was made in the Imperial Budget. Regarding the reimbursement of this advance to the Fund, I have addressed the Board in my letter of the 15th May 1866, No. 149.

The list of Public Bungalows directed to be forwarded with this Report, in Board's Miscellaneous Circular, dated 20th July 1865, No. LXXXVI, is not yet complete, as several returns are still due from the Taluks. It will be sent when ready.

22. Excluding the Calicut Bungalow leased out for a Hotel, there are eight first class Bungalows and twenty-three second class Bungalows at which establishments are maintained, a maty on Rupees 6 and a sweeper on Rupees 4 at the former, and a sweeper only at the latter, their pay being raised to Rupees 8 and 6 respectively for the Bungalows in Wynad, where wages are high. The annual cost of this establishment, Rupees 2,232, at Rupees 186 per month, has been very nearly reached by the fees and collections in the year, and it is expected that within the next year or two these institutions may become self-supporting so far as the cost of establishment and furniture is concerned. But the cost of keeping the buildings in repair must continue to be borne as a charge upon the Imperial Revenues, for a long time to come. The latter becomes disproportionately heavy in this District owing to the heavy wear and tear during the Monsoon and the imperfect condition of the buildings which, with the exception of the eight first class and twelve second class Bungalows, are mere thatched huts. If liberal grants were allowed for a few years and masonry Bungalows built at well selected places as advocated in my letter dated 6th July 1864, a great benefit would be conferred on the district and the public, and very unsatisfactory expenditure would be saved in the end.

Lakadi.—Looked after by the Police.
Teriot — Do. do. by Department Public Works.
Bavali.—Out of repair, and not worth keeping a man at, until a Bungalow is built.
Cholakal.—Out of repair.
Manjeri.—Looked after by the Kacheri Masaljee, as it is close to the Cutcherry.
Madalagam —Not wanted.
Gudalur.—Made over to the Civil Dispensary Apothecary.

23. At five Bungalows where establishments have been sanctioned by Government, none are maintained at present.

Nine Bungalows have been made over to the District officers to be kept in repair at their own expense under the sanction accorded by Government, and two more have been given up.

24. The Bungalow Fund had further to bear the cost of a small Establishment* maintained at five Mosafarkanas as halting sheds for native travellers. There are eleven of these charitable buildings for which a Sweepers Establishment of Rupees 528 per annum having been sanctioned by Government under the head of grants for Native Chuttrums from 1866-67, the Bungalow fund will in future be relieved of this charge.

Chuttrums.

*Rupees 7½ per month.

25. There are no other grants from Government for the support of Chuttrums or other charitable institutions of the sort, in this District. There is a great number of Ootaparas or charitable feeding houses where Brahmins and the higher castes of travellers are fed gratis. But there are private institutions maintained at the cost of the founders and no control is consequently exercised over them by Government. Accommodation for the lower castes who have not admission to the just mentioned Establishments is greatly needed, especially in the Wynad and wilder portions of the District. There is no doubt that not a few lives are lost by the want of shelter in these localities. The provision is essentially one that should be made from Imperial funds and the question will be brought forward again in connection with the preparation of the Budget for 1867-68.

Exd. J. Wright.

COCANADA, 30th June 1866.

No. 149.

From J. FRASER, Esq.,
Collector of the GODAVERY DISTRICT,
To R. A. DALYELL, Esq.,
Acting Secretary to the Board of Revenue.

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

District Road Fund.

2. The actual expenditure during the year, is Rupees 62,627-9-4, the greater portion of which, viz., Rupees 58,603-15-4, has been spent on the construction and repairs of District roads and Ferry boats, as well as on plantation of avenue trees on the channel banks, &c.

3. The inhabitants of the Town of Cocanada having subscribed a sum of Rupees 861-13-0, for improving two good-water tanks in that town, and repairing a channel leading to them from the Samulcotta canal, and Rupees 650 for constructing a road from Bank office along one of the main streets in the town to the river, the same have been supplemented by equivalent grants under the sanctions marginally indicated.

Order of Government, No. 2,262, dated 24th September 1865, Revenue Department.
Board's Proceedings, No. 203, of 10th January 1866.

4. The outlay during the year under review, is larger than that of the past official year, as all the Budget allotments of the several works were nearly spent by the Officers of the Public Works Department.

5. I proceed to notice briefly some of the important works commenced or carried out during the year under report. The Iron Girder Bridge across the Yeleru river, near Cocanada, No. 1 Range, having been completed, fresh water from the Samulcotta canal is being led to the forementioned two tanks through the box girders which support the bridge. The two tanks thus supplied with fresh water from the above source, have afforded great relief to the community of Cocanada, and of the adjoining town of Jagannaikapuram, in this year's unbearably hot season, when good drinking water was very scarce. A sum of Rupees 15,395 was laid out, up to the end of the past official year, on the construction of the gravelled road on the canal bank between Cocanada and Samulcotta. 41,935 cubic yards of earth-work, 35,237 cubic yards of turfing, and 13,366 cubic yards of gravelling were done, and the road will, it is hoped, be finished in the early part of this year. The next road to be noticed is that from Penuguduru to Jagannadhagiri. A sum of Rupees 7,381 has been spent on this line of communication up to the end of April last. All masonry work is done except three small bridges and culverts, and 19,482 cubic yards of earth-work done. As no provision was made in the Budget for 1866-67 for the completion of this road, application has been made in my letter, dated 9th instant, No. 128, for the transfer of funds, as suggested by the Superintending Engineer. If the proposed outlay is sanctioned, the work will be completed in 1866-67.

6. The roads in No. 2 Range call for no special remarks, save that, so far as completed, they are better than in any other part of the District. The channels, large and small, are spanned by passable bridges of Palmyra trees generally. They safely carry a person on horseback, and by means of these any officer can traverse that range speedily on horseback; whereas in most of the others, where a boat cannot be used, he is helpless in the monsoon. All the roads in No. 3 Range are in progress, namely, the road from Tanuku via Dunna to Prattipad, is partly completed, that is three miles from Peravaly to Tanuku (including sanding). Earth-work and tunnels completed from Peravaly to Tanuku. Earth-work and tunnels belonging to road from Sidhantam to Martair, were completed from the last mentioned village to Penugonda. The road is sanded from Penugonda to Nachala drain. Some earth-work and tunnels of the roads from Palcole to Doddipatla, and from Narsapur to Viranasaram, were completed. The road from Ellore to Allipilli, on the Nizam's frontier, in No. 4 Range, is in progress, and a fresh estimate for this project was submitted with my letter, dated 2nd instant, for the sanction of Government. The other two roads in that range are in progress.

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

Items.	1864-65.	1865-66.	Increase.	Decrease.
District Road Fund.				
Ferry Rents and Tolls	1,806	5,106	3,300	
Road Fund	6,880	7,029	149	...
Avenue Clippings	144	312	168	...
Gras rents	8,407	17,777	9,370	...
Surplus collections of Pound Fund	8,664	9,164	500	...
Tolls levied on Boats	25,644	2,966	...	22,678
	51,545	42,354	...	9,191

The increase in the Ferry rents is due to certain ferries having been brought under renting system during the current year, in accordance with the Order of Government, dated 21st February 1865, No. 375, conveyed in the Board's Proceedings of the 28th idem. The gross increase under the head "Grass Rents" is due to the collection, in the year under review, of the large balance which remained on 30th April 1865, as well as to the punctual realization of the current demand. The large decrease of Rupees 22,678 in the license fees, levied by the Public Works Department on boats, is the result of the transfer of that item to Imperial Revenue, under the Order of Government, dated 28th November 1865, No. 3,588.

Jungle Conservancy Fund.

8. The receipts during the year have been Rupees 1,994-14-5, against Rupees 2,706-9-10 in the past year. The decrease is attributable to the operation of the Board's Standing Circulars of the dates noted in the margin, allowing in the villages to cut, free of charge, firewood in the adjacent jungles, and exempting the bamboos cut from taxation, respectively.

27th February 1865, No. XII.
5th September 1865, No. LVIII.

9. The total expenditure incurred by the Public Works Department during the official year 1865-66, under review, for new plantations, and watering, &c., of the existing ones, is Rupees 5,147-12-4. Of this, Rupees 3,000 were sanctioned under Jungle Conservancy Fund for the above charge in the Budget of the current year, and Rupees 230-2-5, being cash balance remaining with the Executive Officers at the commencement of the past year, have also been charged to the above-named Fund. The remainder, viz., Rupees 1,917-9-11, and a sum of Rupees 331-15-0 expended by the Head Assistant Collector out of Rupees 500, advanced to him for planting avenues in Rumpa Country, &c., total amounting to Rupees 2,249-8-11, have been debited to District Road Fund according to the Budget allotment, as directed in paragraph 1 of the Board's Proceedings, dated 13th March 1866, No. 1,738. The planting avenues on the channel banks, as well as in other localities, such as along certain roads, &c., has been extensively carried on in this year, and the available funds have been usefully spent for the purpose. I observed and called the Executive Engineer's attention to the fact that many of the trees have been injudiciously planted nearly or on the very top of the channel banks, so that if the banks or one of them is hereafter made into a road, the trees must be cut down to do so.

Pound Fund.

1865-66	11,723	6	1
1864-65	11,305	8	6
Increase... ...	417	13	7

10. The receipts under this head in the year under notice, are nearly the same as in the year immediately preceding it, as shown in the margin, and call for no special remarks, the item being of a fluctuating character. The charges of Establishment, Pounds, &c., in the year amount to Rupees 2,568-0-2, against Rupees 2,141-8-9 in the past year, and the increase of Rupees 426-7-5 is attributable chiefly to more Pounds having been constructed, and more repairs executed during the past year than in the year previous to it.

Bungalow Fund.

11. The receipts under this head including the grant-in-aid from Government amount to Rupees 1,020-15-0, and the charges to Rupees 787-3-1. The system of levying fees from travellers by day, instead of by room, was introduced from 1st July 1865, as directed in the Order of Government, No. 992, dated 11th May 1865, conveyed in the Board's Miscellaneous Circular, No. LXIX., of 22nd June 1865. Adverting to the Board's Miscellaneous Circular, No. LXXXVI., dated 20th July 1865, I beg to forward a Statement, prepared in the form therewith circulated, showing the condition, &c., of the Travellers' Bungalows in the District. Several of them are much in want of further repairs than our present funds will allow.

Endowment Fund.

12. This head was newly opened, as directed in the Board's Standing Circular, No. XXXIX., dated 20th June 1865, for exhibiting the receipts and charges of the charitable Chuttrums of Peddapur and Vantimamidy. Surplus receipts of these institutions remaining under deposit up to the date of the transfer, amounting to Rupees 6,355-6-9, have been transferred to this head, and Rupees 3,899-0-9 have been actually realized in the year under report from the Inams belonging to the Chuttrums in question. The total amount at credit of this Fund is Rupees 10,254-7-6, from which the sum of Rupees 4,451-7-6 expended during the year, as particularized in the margin, being deducted, the net balance in favor of the Fund is Rupees 5,803. The Choultry at Peddapur is now under repair as sanctioned by the Board in their Proceedings, dated 26th September 1865.

	Rs.	A.	P.	Rs.	A.	P.
Charges for feeding indigent persons... ...				1,846	14	5
Miscellaneous charges.						
Establishment	334	1	1			
Repairs to Peddapur Choultry...	2,280	8	0			
				2,614	9	1
				4,451	7	6

Village Service Fund.

Board's Miscellaneous Circular, No LXIII., 12th June 1865.

13. The amobnt sanctioned for the payment of village establishment in the Order of Government, dated 31st May 1865, No. 1,159, was credited to this Fund under the Accountant General's instructions, dated 7th June 1865, No. 9 A., but the expenditure on this account has been debited to "15, Allowance to District and Village Officers," under the orders of the Accountant General, dated 28th August 1865, No. 20A. Consequently this head has received no debits on account of the payments made to village servants in the year under report. I do not feel quite satisfied with the expenditure in one or two of the District roads in the northern part of the District, but I propose to inspect them personally, as soon as the weather, which is

now unusually hot, will allow of it. Much still remains to be done to satisfy the requirements of the District in the way of local roads. I think that one bank of every navigable canal should be formed into a road sufficient for bandy traffic, if possible; but this would be very costly. The road should always be such as laden pack bullocks could traverse with ease and safety. Had this object been kept in view when the canals were originally excavated, the converting one bank into a road and towing path would now be an easy and comparatively cheap process. I am sorry to say that, judging from results, such a process has not even been dreamt of. Again in the dry Taluks, or those which the anicut does not touch, we want more roads, one at least in Ellore, two or three in Yernagudiem, and two or three in Rajahmundry and Peddapur. I do not particularize these, because an Engineer should be consulted as to the best line, and I wish to see one or two of the localities myself.

Exd. T. Cartledge.

VELLUM, 3rd July 1866.

No. 169.

From G. BANBURY, Esq.,
Officiating Collector of TANJORE,
To R. A. DALYELL, Esq.,
Acting Secretary to the Board of Revenue.

1. I have the honor to submit the usual Report on the operations of the Local Funds in this District for the past official year 1865-66, accompanied by the prescribed Statements Nos. 1 and 2.

District Road Fund

2. The receipts under the head of District Road Fund amounted to Rupees 47,613-11-5, as shown in Statement No. 1. This, added to the balance on 30th April 1865, viz., Rupees 40,817-14-3, and the further sum of Rupees 2,666-13-7, being the amount of cash remaining unadjusted on that date with the Executive Officers, made up an aggregate of Rupees 91,098-7-3. Out of this sum, Rupees 37,472-10-2 were expended during the year under report, as per particulars given in Statement No. 2. This sum, with the advances* remaining unadjusted on the 30th April 1866, as also the unexpended† portion of the amount transferred to the credit of the Public Works Department, makes up an aggregate of Rupees 52,233-0-8, which forms, as per the Treasury account, the total expenditure during the year, thus leaving at its close a balance of Rupees 38,865-6-7.

* Rupees 3,563-13-6.

† Rupees 11,191-9 0.

3. The following Statement shows the receipts during the year from the several sources which contribute to the District Road Fund as at present constituted, in comparison with those of the preceding year :—

Items.	1864-65.			1865-66.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Ferry rents	5,924	11	0	4,479	2	8	...	...	...	1,445	8	4
Surplus Pound Fund ...	6,454	10	0	9,067	9	7	2,612	15	7	...	...	...
Fish rent	16,783	5	4	26,886	13	5	10,103	8	1	...	...	...
Avenue Clippings	5,395	11	0	2,922	13	2	...	...	...	2,472	13	10
Miscellaneous Receipts.												
Amount of private subscriptions in aid of public works	635	0	0	3,247	3	3	2,612	3	3	...	...	...
Recoveries of advances ...	46	2	0	553	12	8	507	10	8	...	...	...
Sale proceeds of old materials	...	...	...	27	4	0	27	4	0	...	...	...
Surplus Devastanum Fund Credited to this head ...	...	...	...	429	0	8	429	0	8	...	...	...
Refund of salary overcharged on account of Public Works Establishment...	6,105	0	0	...	...	...	...	...	...	6,105	0	0
Total...	41,344	7	4	47,613	11	5	16,292	10	3	10,023	6	2
						Net...	6,269	4	1			

4. In Ferry rents, there is an apparent decrease of Rupees 1,445-8-4 ; but from the collections of 1864-65 must be deducted Rupees 1,618-10-11, refunded to this head from Imperial revenues, on account of that sum having been erroneously carried to the credit of the State in the year preceding. Compared, therefore, with the remainder which represents the actual collections of 1864-65, those of the year under report exhibit an increase of Rupees 173-2-11. This results from the increased rates at which these farms have sold.

	Rs.	A.	P.
Pound Fund, Increase	2,612	15	7
Avenue Clippings, Decrease	2,472	13	10

5. The receipts under the heads of Surplus Proceeds of Cattle Pounds and Avenue Clippings being items of an uncertain nature, the variations observable therein need no explanation.

6. In Fish rents, there is an increase of Rupees 10,103, which is accounted for to the extent of Rupees 7,000 by the accumulated collections of former years appertaining to the late Rajah's territory, and which were lying in deposit, having been credited to this head during the year under report. The remaining portion of the increase has resulted from the enhanced amount for which the fisheries were rented out during the year under review.

7. In "Miscellaneous Receipts," the chief item is that of private contributions in aid of works of local importance, and the increase observable therein testifies to a better appreciation on the part of the people of the utility of such works. The particular works for which these contributions were received, are shown below :—

	Rs.	A.	P.
For forming a cross-road from Pulienjeri, on Road No. 2, to the Coleroon via Tirupirambiam	1,743	10	9
For forming a cross-road branching from Road No. 18, at the Mulliar head, and joining Road No. 35...	500	0	0
For repairing the tank which adjoins the Combaconum Town Road...	310	0	0
For repairing the road from the Vettar bridge to the Sea Custom House at Nagore	302	8	0
For constructing side drains in the Bazaar street at Karuntallangudi...	198	0	6
For digging wells in the town of Sirutarapundi	144	0	0
Do. do. a well in the town of Mannargudi	19	0	0
Total...	3,247	3	3

8. The last item of receipts under the head "Miscellaneous" during the past year, is a part of the unexpended balance of the Devastanum Surplus Fund originally allotted for Public Works. Under the instructions of the Board, dated the 1st July 1863, No. 3,993, the sum of Rupees 20,747-8-0, lying in deposit under this head, was transferred to the District Road Fund in the accounts of the year 1863-64, when the sum of Rupees 429-0-8 in question remained for a while undiscovered, and was, therefore, temporarily omitted in the amount thus transferred.

9. The actual expenditure on works, as particularized in Statement No. 2, amounted to Rupees 36,113-13-6, and this, though about forty-four per cent. in excess of the expenditure* of the preceding year, is still small compared with the funds available.

* Rupees 25,042-0-5.

10. It is to be observed, however, that while the estimated aggregate of the probable balance of last year and receipts during the year amounted to Rupees 32,414, the actuals came up to as much as Rupees 88,431 owing partly to a larger balance than was anticipated having remained unexpended at the beginning of the year under report, and partly also to an unexpected increase in receipts during the year. A supplemental Budget was accordingly submitted on the 29th August 1865, and every necessary measure was taken with a view to all available funds being usefully spent; but owing to want of time for having the necessary working estimates prepared, as likewise to some of the projects included in the original Budget being obliged to be subsequently abandoned, a large balance was unavoidably left unexpended. The amount of works undertaken and actually executed by the Revenue and the Public Works Departments, respectively, is shown in the margin. It must also be borne in mind that the time for constructing and improving our communications in Tanjore is brief and circumscribed; in the very dry weather nothing can be put upon them, and in the very wet weather nothing can be done; all work has, therefore, to be crowded into a short space when the season permits.

	Undertaken.	Actually executed.
	Rs.	Rs.
By the Revenue Department... ...	55,746	28,842
Do. Public Works Department.	17,906	7,271

11. Considerable progress has nevertheless been made in improving the means of internal communication, as also in carrying out other Miscellaneous works of public utility, such as the construction of public wells and repairs of tanks on public roads: and the result will, I trust, be, on the whole, deemed satisfactory.

12. The balance left in hand at the close of the year under report, with the unexpended portion of the amount transferred to the credit of the Public Works Department, and which has to be re-credited to the Fund under review, comes to Rupees 50,056-15-7, and this, added to the estimated receipts of the current year, viz., Rupees 34,800, makes up an aggregate of Rupees 84,856-15-7. I am in communication with the Superintending Engineer, with a view to the difference between this sum and the amount of expenditure provided for in the estimate submitted for the current year being turned to the best advantage.

Balance as shown in Statement No. 1... ...	38,865	6	7
Unexpended portion of the sum transferred to the Public Works Department	11,191	9	0
Total...	50,056	15	7

Jungle Conservancy Fund.

13. From the Tabular Abstract of the operations of the Jungle Conservancy Fund, entered in the subjoined Statement, it will be seen, that the receipts during the year under report amounted to Rupees 2,251-9-9, which, added to the balance brought forward from the last year, made up an aggregate of Rupees 6,294-7-7. Of this, Rupees 2,216-11-10 were expended during the year, leaving at its close a balance of Rupees 4,077-11-10, including Rupees 929-9-6, the amount of advances remaining unadjusted with the Executive Officers, and Rupees 520-11-3, the unexpended portion of the sum transferred to the credit of Department Public Works. The increase of Rupees 516-1-4 in the receipts, is owing to the proceeds of the Sevagunga garden in Tanjore, referred to in Board's Proceedings, dated 15th February 1865, No. 893, having been credited to this fund during the year. The increase of Rupees 1,374-7-11 in expenditure is due mainly to the formation of new plantations undertaken during the year under report.

	1864-65.			1865-66.		
	Rs.	A.	P.	Rs.	A.	P.
Balance brought forward...	3,179	9	3	4,042	13	10
Receipts during the year...	1,705	8	5	2,251	9	9
Total...	4,885	1	8	6,294	7	7
Expenditure during the year	842	3	10	2,216	11	9
Balance remaining at the close of the year	4,042	13	10	4,077	11	10

14. The conservancy of the Government Jungles of Kodiakarai and Shialli, has received a fair share of attention, and large quantities of seeds of different kinds of trees, useful both for firewood and timber, have been sown; many thousand Palmira nuts have been likewise planted. Four small patches of low brushwood jungle in different parts of the District have been brought under the operation of the Conservancy Rules, and arrangements will be made, hereafter, for these being enlarged and planted with useful trees. Efforts have, as far as they were practicable, been likewise made to meet the Board's wishes in regard to the formation of topes in the vicinity of

the salt Vadies, though, owing to the excessive and prolonged drought which prevailed during the past year, these measures have not been attended with the success that would otherwise have been attained.

15. I may also add that the plantations and gardens attached to the late Rajah's Chuttrums, to be more fully noticed under the head of Endowment Fund, have received no small share of attention, and, notwithstanding the baneful influence of the drought already noticed, have been maintained in a satisfactory condition.

Pound Fund.

16. The transactions relating to the Cattle Pounds Fund are exhibited in the subjoined tabular abstract in comparison with those of the preceding year. These, being from their nature fluctuating, call for no particular remark.

	1864-65.			1865-66.		
	RS.	A.	P	RS.	A.	P.
Balance brought forward...	...	...	...	...	...	...
Receipts during the year...	12,688	14	2	13,083	7	6
Total	12,688	14	2	13,083	7	6
Expenditure during the year	3,621	4	7	4,261	0	3
Balance at the close of the year carried to the credit of the District Road Fund	9,067	9	7	8,822	7	3

Public Bungalow Fund.

17. The receipts under the head of Public Bungalow Fund during the year under report, amounted to Rupees 680-2-3, which, with the previous year's balance, viz., Rupees 502-2-4, made up a total of Rupees 1,182-4-7. Of this, Rupees 573-12-5 were spent upon establishment and contingencies, leaving a balance of Rupees 608-8 2.

18. At the beginning of the year under report, there were ten Bungalows, as noted in the margin, kept up for the accommodation of European travellers. Of these halting places, the last-named four were discontinued from August 1865, in accordance with the Orders of Government, conveyed in Board's Miscellaneous Circular, No. LXIX., dated 22nd June 1865. The new rules have also been brought into force from the same date.

1. Tanjore.
2. Tiruvadi.
3. Combaconum.
4. Mayavaram.
5. Tranquebar.
6. Shialli.
7. Tiruvalore.
8. Sengipatti.
9. Kopistalam.
10. Tiruvadutorai.

19. The only Bungalow repaired during the year under report was that of Tranquebar, and upon this structure an outlay of Rupees 260 was made from Imperial Funds. From the accompanying tabular report* of the condition of the several Bungalows, it will be seen that, with the exception of the building at Tanjore, they are all in good repair and order. This last-named Bungalow is so dilapidated and so inconveniently situated as a halting place for European travellers, that any attempt to put it in repair is considered to be fruitless. It was agreed between Mr. Cadell and the then District Engineer in 1863, that this building should be abandoned and sold, and that a new structure should be built upon an eligible site near the Railway station. An estimate for a new building was accordingly submitted, but the Government declined† to sanction it. The present Superintending Engineer, in reference to this subject, observes,‡ "it is worthy of consideration "whether the present Bungalow should not be "sold, as proposed two years ago, and Tanjore be left without a Public Bungalow, rather than "that travellers should be allowed to undergo the risk of the roof falling in upon them, as it will "assuredly do at no distant date." The subject will be specially brought forward before the Board in a separate communication.

* No. 3.

† Proceedings, Revenue Department, dated 25th November 1863, No. 2,125, communicated with the Board's Proceedings, of the 30th idem.

‡ Vide letter, dated 4th November 1865, No. 1,297.

Endowment Fund.

20. The transactions relating to the Endowment Fund, are exhibited in the subjoined table:—

	Rajah's Chuttrums.			Circar Chuttrums.			Other private Chuttrums.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P
Balance on 1st May 1865	14,956	1	0	466	0	4	9,885	13	7	25,307	14	11
Receipts during the year	1,60,731	4	0	1,285	12	6	4,485	9	11	1,66,502	10	5
Total ...	1,75,687	5	0	1,751	12	10	14,371	7	6	1,91,810	9	4
Expenditure during the year ...	1,46,151	3	3	645	9	10	4,084	12	3	1,50,881	9	4
Balance on 30th April 1866 ...	29,536	1	9	1,106	3	0	10,286	11	3	40,929	0	0

21. The number of Chuttrums under Government management last year was twenty-eight, and to these has been added this year, one more, viz, the private Chuttrum at Kallimodu, referred to in Board's Proceedings, dated the 8th June 1865, No. 3,091. Of these twenty-nine charities, the seventeen Chuttrums (besides the Conjy house at Tanjore) formerly endowed and maintained by the late Tanjore Rajahs, are, as observed in last report, by far the most important, the others being comparatively insignificant. A separate statement* similar to the one submitted last year, and showing in fuller detail the result of the administration of this important branch of Local Funds, forms an accompaniment to this Report.

* No. 4

22. First, as regards the Rajah's Chuttrums, the total receipts during the year under report, including rents of villages and lands, as also ready money allowance, from the Public Treasury, amounted, in the aggregate, to Rupees 1,60,731, as shown above, being Rupees 18,604 in excess† of the receipts of the preceding year. The increase occurs chiefly in the revenues of landed endowments, and is attributable mainly to enhanced leases, as also to enhanced prices, the rents in the case of wet cultivation being fixed in kind, and converted into money at the current selling prices. It is to be observed, however, that from the amount of the receipts of the preceding year, should be deducted about Rupees 13,000, the probable revenue of the villages belonging to certain pagodas attached to the Chuttrums, and which have since been made over to the Committees appointed under Act XX. of 1863. A comparison, therefore, with the remainder, would raise the increase in favor of the year under report to about Rupees 31,000. This result notwithstanding the extremely unfavorable character of the past season, must be deemed very satisfactory.

	RS
† 1864-65	1,42,127
1865-66	1,60,731
Increase ...	18,604

23. The receipts during the year, added to the balance‡ in hand at the close of last year, thus amounted to Rupees 1,75,687, which after deducting expenditure amounting in the aggregate to Rupees 1,46,151, leaves at the credit of the institutions in question a balance of Rupees 29,536.

‡ Rupees 14 056.

24. The expenditure divided under different main heads is shown below, in comparison with that of the year preceding:—

	1864-65	1865-66.	Difference.	Remarks.
	RS.	RS.	RS.	
Distribution of food	89,103	93,853	4,750	Increase.
Establishment, including menial servants, gardeners, and village officers	27,248	25,416	1,832	Decrease.
Repair of Chuttrum buildings and village marramat, including improvement of gardens	19,832	6,146	13,686	Do.
Fixed allowances to Pagodas dependent on the Chuttrum	1,873	10,632	8,759	Increase.
Jodi, &c., paid to Government	5,408	10,104	4,696	Do.
Total ...	1,43,464	1,46,152	2,688	Increase.

The increase under the head of distribution of food is attributable chiefly to these charities having been more largely resorted to, in consequence of the adverse nature of the season. The decrease in marramat charges arises mainly from the fact of an extensive project, for bringing a tract of waste land under wet cultivation, having been carried out for the most part during the preceding year, while during the year under report the expenditure on that account was far smaller. The increase in fixed allowances to Pagodas arises from this item having been separated from the head of Distribution of food, in which it was included in the preceding year. The increase under the head of Jodi arises from the gross rent of a certain village having been credited, and the Jodi thereon debited to the accounts of the Chuttrum instead of the net proceeds *minus* the Jodi being alone brought to account as before.

25. The revenues of the extensive landed endowments of these highly useful charitable institutions have, in the course of the nine years during which they have been under Government management, steadily increased from Rupees 87,735 to Rupees 1,45,044, as shown in the margin, a result due in a great measure to improved and more efficient administration, and the consequent increased development of their large resources. No small share of attention has been devoted to the preservation and extension of the topes and plantations belonging to these institutions. The number of valuable fruit trees which have thriven, out of the large quantity planted in the course of the last seven years, amounts to 63,671;* numerous other inferior kinds of trees have likewise been put down, and are doing well. Besides this, Palmira nuts to the extent of nearly four lakhs have been sown in waste sandy tracts appertaining to those Chuttrum villages situated on the coast, and these, it is hoped, will, in time, yield handsome returns.

Fusly.	Amount.
1265	87,735
1266, the first year of Government management	93,619
1267	95,455
1268	1,23,806
1269	1,04,036
1270	1,22,004
1271	1,24,594
1272	1,24,379
1273	1,31,988
1274	1,45,044

	Nos.
* Cocoanut	37,094
Tamarind	4,794
Iluppai	9,988
Mangoes	7,751
Jack	4,043
Total	63,671

26. The distribution of food, which is the primary and main object of these charitable endowments, is carried on extensively, and has been a source of great alleviation to the sufferings of the poorer classes consequent on the extreme dearness of food; the aggregate number of people fed during the year under report being 22,37,263, exhibiting an increase of 1,29,992 over the preceding year. Indeed never has the utility of these beneficent institutions manifested itself to greater advantage than during the past year.

27. The four Circar and the eight private Chuttrums shown in the Statement do not require any particular notice, beyond that they are maintained in good condition. It is only in two† of the private Chuttrums noted in the the margin, that food is distributed; in Nadiam Chuttrum, as also in four of the Circar Chuttrums,‡ water pandals are maintained in the hot season. The private Chuttrum of Kollimodee, as well as the remaining four Circar§ Chuttrums, are only kept in efficient repair so as to afford accommodation as halting places to travellers, as the available assets merely permit the benefits being conferred to a limited extent. The Kollimodu Chuttrum was, as already observed, taken under Government management only last year, and owing to the exceptionably unfavorable nature of the past season the actual collections from the lands belonging to this institution have been found alone sufficient for keeping up a small Establishment at a monthly cost of Rupees 8, for the collection of the rents and for keeping the Chuttrum building in order, as well as for lighting it during the night.

† 1. Anikaram Chuttrum.
2. Ramachendra Metha's Chuttrum, at Tiruvadi.

‡ 1. Grand Anicut.
2. Perallam.
3. Kuttalam.
4. Alangudi.

§ 1. Vallam.
2. Kannugudi.
3. Papanasam.
4. Sathentiruvasal.

28. Before taking charge of the District, Mr. Morris mentioned to me the very satisfactory manner in which the Huzur Serishtadar managed the Chuttrum Department, and I can certainly endorse this opinon. The present highly commendable condition of the late Rajah's Chuttrums is mainly owing to Venkasami Row's energy and foresight, as well as to the attention he has paid to this somewhat extraneous Department in the midst of his other important daily duties.

Exd. T. Carbridge.

MASULIPATAM, 10th July 1866.

No. 238.

From T. A. N. CHASE, Esq.,
Acting Collector of the KISTNA DISTRICT,

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

1. I have the honor to submit my Annual Report on the operations of the Local Funds for 1865-66, together with the two Statements prepared in the forms received with the Board's Standing Circular, No. LXXIII., (Board No. 3,753,) of 23rd June 1863.

1. *District Road Fund.*

	Rs.	A.	P.
1. Construction and repairs of roads	11,360	11	10
2. Pettah Canal Establishment	161	13	11
3. Ferry Establishment at Bezwada	1,721	15	0
4. Sundry Items	5,603	11	10
Total... ...	18,848	3	9
1. Balance at the close of the official year ...	28,391	14	8
2. Advances for materials, &c...	425	0	0
3 Cash balance remaining with the Executive Officers...	3,352	0	1
Total	32,168	14	9

2. The collections within the year, inclusive of the last year's balance, amounted to Rupees 51,017-2-4, of which Rupees 18,848-3-7 were expended in the construction and repairs of roads, and on establishments, &c., as detailed in Statement No. 2. The balance remaining at the close of the year is Rupees 32,168-14-9.

3. Of the sundry items of charges, Nos. 2 and 5 require explanation.

No. 2, Rupees 1,270.—It was already reported to the Board in Mr. Thornhill's letter of the 17th May last, No. 150, that owing to there being no funds available in the Imperial grant of 1865-66 to meet the cost of setting up the Mill, to be worked by a water-wheel at Nedumole, this sum was advanced from Local Funds, at the request of the Superintending Engineer, on condition of re-payment from Imperial Funds of the year under review. As this has not been done, the Superintending Engineer has again been addressed on the subject.

No. 5, Rupees 1,000.—The details of the transaction of this item were reported to the Board in my letter of the 8th ultimo, No. 187. In the official year under report, the same amount as, without any reference to the former adjustment, again debited in the Local Fund accounts, agreeably to a letter from the Accountant General. This appears to be a mistake, and should be rectified by placing that sum of Rupees 1,000 to the credit of the District Road Fund.

4. Of Rupees 11,360-11-10 expended for construction and repairs of roads, Rupees 4,595-6-9 were laid out on Roads Nos. 1, 12, 14, 15, and 16 of the list No. 2, which are intended for facilitating traffic in the low lands of the Delta. They have all been completed with the exception of No. 1. The remaining sum, Rupees 6,765-5-1, was expended on other works of less importance to be explained.

2. *Jungle Conservancy.*

	Rs.	A.	P.
1. Balance of the last year brought to account	9,506	7	5
2. Collections during the year	2,033	9	1
3. Unadjusted balance of the last year brought to account	11	3	0
Total...	11,551	3	6

5. The receipts under this head in the year are Rupees 11,551-3-6, as detailed in the margin. After deducting the usual expenditure, there remains a balance of Rupees 10,658-2-5 at the close of the year.

6. This large balance is doing nothing in the Treasury, and should be spent in planting topes in convenient localities, in communication with the Superintending Engineer. Measures will be adopted to effect this at once.

7. The Orders of Government, dated 28th May 1866, No. 1,266, regarding the establishment of village topes, have been duly published, and will be carried out speedily.

3. *Pound Fund.*

8. At the close of the last official year, there was a balance of Rupees 10,730-10-3, which, together with Rupees 18,895-8-2, being the current year's receipts, as well as Rupees

2,156-10-2, the unadjusted items of last and current year's, amounted in the aggregate to Rupees 31,772-13 0. The total charges to be deducted therefrom, including the amount of surplus collections transferred to the District Road Fund, amounted to Rupees 16,122-6-5, leaving a cash balance of Rupees 15,650-6-7.

	Rs.	A.	P.
1. Actual expenditure	6,088	12	5
2. Transferred to the District Road Fund ...	10,000	0	0
3. Unadjusted balance	33	10	0
Total... ...	16,122	6	5

9. There are thirteen Pound Gumastahs and three Peons in this District. The monthly charge for them is Rupees 144. During the present state of the enhanced prices of grains, &c., I think their small pay might be increased. Several applications have been received to place their salaries on the same footing as that of the Taluk Gumastahs and Peons. I, therefore, beg to recommend the Board to sanction the increase of the pay of the Gumastahs from 10 to Rupees 15, and that of the Peons from Rupees 4 and 5 to Rupees 6, from the month of July 1866.

	Rs.
13 Gumastahs, at Rupees 10 each...	130
1 Peon, at Rupees 4...	4
2 Peons, at Rupees 5 each...	10
Total	144

10. For checking the Pound accounts received from the Taluks, and compiling abstracts from them in the Huzur, one Clerk is necessary. To remove the present inconvenience, I propose to employ one in the Huzur, as in other Districts, at a monthly salary of Rupees 15, which I request the Board will also sanction.

11. Sufficient provision has been made in the Budget Estimate for 1866-67 to meet this increase.

4. *Public Bungalow Fund.*

	Rs.	A.	P.
Balance on the 30th April 1865...	301	0	9
Receipts during the year...	1,006	15	2
Government grant-in-aid...	1,000	0	0
Unadjusted items of the last year brought to account	25	0	0
Total	2,332	15	11

12. The total receipts under this head, inclusive of the Government grant-in-aid, amounts to Rupees 2,332-15-11, as shown in Statement No. 1; the expenditure of Rupees 2,118-9-2, inclusive of the last year's balance remaining with the Executive Officers, being deducted, there remains a balance of Rupees 214-6-9.

13. A separate Statement showing the state of the public Bungalows is herewith forwarded.

6. *Village Service Fund.*

14. The total receipts in the year are Rupees 45,160, including the balance of the last year, and unadjusted items as detailed in Statement No. 1. The amount expended therefrom is Rupees 34,485-1-1, leaving a cash balance of Rupees 10,675-3-4 at the close of the year.

7. *School Fee Fund.*
8. *Port Fund.*
9. *Police Lodging Fund.*

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

10. *Process Service Fund.*

16. The receipts under this head are Rupees 201-4-0, and the expenditure incurred on account of batta paid to Peons is Rupees 53-14-0, leaving a balance of Rupees 147-6-0 at the close of the year.

11. *One per cent. Income Tax.*

17. The receipts under this head during the year are Rupees 3,901-2-4, inclusive of the last year's balance, while the expenditure amounted to Rupees 8,148-7-6, including the cash balance with the Officers of the Engineer Department. The excess charge of Rupees 4,247-5-2 is owing to the expenditure having been taken to account, according to the Progress Reports received from the Range Officers, agreeably to the Orders of Government, 25th January 1866, No. 290.

18. The said sum of Rupees 4,247-5-2 will be credited to this head from the cash balance remaining with the Range Officers, and the District Road Fund, in the official year 1866-67.

Exd. T. Cartledge.

CHITTERPORE, 13th July 1866.

No. 1,676.

From G. S. FORBES, Esq.,
Collector of GANJAM,

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

I have the honor to forward the usual Statements connected with the Local Funds of this District, for the past official year 1865-66.

2. The Local Funds in operation in this District are four in number, viz:—

District Road Fund,
Jungle Conservancy Fund,
Pound Fund, and
Public Bungalow Fund.

District Road Fund.

Vide Statement No. 2.

The items which form the receipts of this Fund are given in Statement No. 1. The total amount, including previous year's balance, was Rupees 3,507-8-10. The expenditure was Rupees 1,736. Of this amount, Rupees 1,650 were spent on the Jugganathpore road connecting the Trunk road with Poorshottapore, the Cusbah town of the Poobacondah Kundum, or Division of the Berhampore Taluk. This road, the Executive Engineer says, is in a very forward state; it will be finished in about two months. The remaining sum of Rupees 86 was spent on the Aska road, under the circumstances referred to in the letter from this office, dated the 25th January, No. 81.

3. The Board will have learnt from my letter of the 1st instant, No. 1,092, that the Executive Engineer has, from funds at his disposal, expended about Rupees 500 in excess of the Budget grant.

Pound Fund.

Vide Statement No. 3.

*Chicacole Taluk	20
Nursanapetta Division	12
Teckally Division	14
Purlah Kimedy Zemindary	13
Berhampore Taluk	9
Itchapore Division	4
Poorshottapore do.	10
Sompettah do.	8
Ganjam do.	12
Aska do.	9
Gumsur Taluk	6
Surada Division	7
Total..	124

4. The revenue of this Fund for the year, including last year's balance, was Rupees 5,810-8-1. The number of pounds in existence is 124.* The income is Rupees 3,670-10-10. The average of each pound is Rupees 29-9-7. If from the income, the cost of establishment and Pound repairs, viz., Rupees 1,880-7-9, is deducted, the balance will be Rupees 1,790-3-1. The surplus amount transferred in 1865-66 to Road Fund was Rupees 2,000. The amount to be transferred in the year 1866-67, will be Rupees 3,182. The available balance on 1st May 1866, was Rupees 1,930-0-4.

Jungle Conservancy Fund.

Vide Statement No. 4.

5. The earnings of this Fund amounted to Rupees 564-11-7, and the expenditure Rupees 450-2-0. This amount was spent in maintaining the nurseries formed by the late Captain Philipps, and the topes planted by the Salt Deputy Collector at all the salt pans. The expenditure by the former was Rupees 249-6-8, and that by the latter Rupees 190-6-1.

6. The number of the trees in the nurseries was 1,783, and the number in the salt pan topes 2,961, viz., at

Ganjam	222
Itchapore	379
Nowpada	2,043
Womeravelly	317

The past season has been most trying to the growing plants.

Bungalow Fund.

7. There were in this District, on the 1st of May, ten Travellers' Bungalows. During the past year only one of the Bungalows was a hired building, the rest being Government property. Almost all the Bungalows require repairs. Three-hundred and twelve travellers used the Bungalows, and Rupees 290-4-0 were paid by them, viz:—

Stations.	Number of travellers.	Amount of fees.	Condition of the Bungalows.	By whom inspected.
		Rs. A. P.		
1. Itchapore	34	26 8 0	All require repair, and some of them very extensively.	By the Itchapore Sub-Magistrate.
2. Kanchelli	32	32 4 0		By the Sompet Sub-Magistrate.
3. Harripore	28	14 6 0		Do.
4. Casseeboogah	66	60 6 0		Teckally Sub-Magistrate.
5. Chicacole	51	69 12 0		Chicacole Tahsildar.
6. Patta Teckally ...	30	34 6 0		Teckally Sub-Magistrate.
7. Gopulpore	18	18 8 0		Do.
8. Poondy	...	... ...		Abandoned. Furniture and establishment transferred to Berhampore.
9. Injelli	40	20 6 0		Poorshottapore Sub-Magistrate.
10. Ganjam	13	13 12 0		Abandoned. Furniture and establishment transferred to Chetterpore.

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

Funds.	Receipts		Difference.	Charges		Difference.
	For 1864-65.	For 1865-66.		For 1864-65.	For 1865-66.	
	Rs. A. P.	Rs. A. P.	Rs. A P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund.	3,369 0 0	3,446 0 0	+ 77 0 0	5,747 0 0	1,736 0 0	+4,011 0 0
Jungle Conservancy Fund. ...	698 0 0	88 0 0	−610 0 0	1,898 0 0	450 0 0	+1,448 0 0
Pound Fund ...	3,559 0 0	3,671 0 0	+112 0 0	2,381 0 0	3,8:0 0 0	+1,499 0 0
Bungalow Fund.	1,539 0 0	1,469 0 0	− 70 0 0	1,018 0 0	993 0 0	− 55 0 0

Exd. T. Cartledge,

MADANAPALLY, 14th June 1866.

No. 93

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

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

1. I have the honor to submit my Annual Report on the Local Funds of this District for 1865-66, with prescribed Statements prepared by the Deputy Collector in charge of the Treasury, after the receipt of Board's Proceedings, dated 12th May 1866, No. 3,321.

District Road Fund.

2. The balance at the end of 1864-65, under this head, exclusive of Rupees 632, being cash remained on the 30th April 1865 with the Executive Officers as shown by the Board in their abstract,* amounted to Rupees 4,687; but the actual sum is Rupees 4,685-9-0, the difference, Rupees 1-7-0, it is believed, to be the fractional parts of a rupee which the Board have included in framing their returns. To that balance of Rupees 4,685-9-0, a further sum of Rupees 201 (allotment for Public Works Establishment in 1864-65, which was cancelled in compliance with Accountant General's Memorandum, No. 1,721, dated 19th August 1865) being added, the total balance on the 30th April 1865, or at the beginning of 1865-66, amounted to Rupees 4,886-9-0. The receipts in the year under review amounted to Rupees 10,006-15-0 inclusive of Rupees 3,832-4-8, being private contributions in aid of Public Works, and Rupees 632-11-5 cash remaining with the Executive Officers. The total sum available for expenditure amounted to Rupees 14,893 8-0. The amount of expenditure on various roads, as shown in the Statement No. 2, was Rupees 9,040-0-1, inclusive of Rupees 3,862-4-8 refunded to the parties as per orders† of the Board of Revenue, and Annas 14-6, the balance remained unexpended with the Executive Officers of the Department Public Works out of the sum drawn from my Treasury. The balance on the 30th April 1866, therefore, amounted to Rupees 5,853-7-11.

* Vide paragraph 21.

† Proceedings, 13th January 1866, No. 295.

Jungle Conservancy Fund.

3. The balance under this head at the close of 1864-65, as shown by the Board in their abstract,‡ amounted to Rupees 8,731, (actual 8,730-9-5) which includes Rupees 1,220-7-4, the balance remaining with the Executive Officers unadjusted, the latter sum being deducted from the former, the actual balance on the 30th April 1865, as per my Statement was Rupees 7,510-2-1, to which the sum of Rupees 6,181-10-9, total receipts or collections in the year under review, including Rupees 1,220-7-4, the unadjusted balance of 1864-65, being added, the total amount available for expenditure was Rupees 13,691-12-10, of which the actual expenditure, Rupees 6,052-4-7, for the maintenance and formation of topes and avenues, &c., and the amount of advances for work and cash remaining with the Executive Officers unadjusted, viz., Rupees 156-9-11, being deducted, there remained at the close of the year a balance of Rupees 7,482-14-4. There would have been more spent, but the badness of the season rendered planting topes a waste of money.

‡ Paragraph 30.

Pound Fund.

4. The balance at the close of 1864-65 under this head, as per Board's Abstract¶ Statement,* amounted to Rupees 5,353 (actual Rupees 5,352-9-8), inclusive of Rupees 298-1-7 the advances for Pounds, &c., remained unadjusted brought forward by the Board from the account of 1863-64, the latter sum being deducted from the former, the balance on the 30th April 1865 of Rupees 5,054-8-1 corresponds with my Statement. The collections in the year under review amounted to Rupees 6,217-7-1 which, together with the balance as above shown, make the total collections to Rupees 11,271-15-2. Of this amount, Rupees 4,500 have been transferred to the District Road Fund in addition to the expenditure of Rupees 813-2-8 incurred in the year for the repair and construction of Pounds, &c., and the balance at the close of 1865-66 was Rupees 5,958-12-6. Of this, a sum of Rupees 5,000 is proposed to be transferred to District Road Fund in 1866-67.

¶ Paragraph 29.

Bungalow Fee Fund.

5. The balance of Rupees 622-1-6, which remained under this head at the close of 1864-65, has lapsed to Government as per orders. The receipts in the year under report were Rupees 1,388-10-0 inclusive of Rupees 770 grant-in-aid allowed by the Government of India. The expenditure of Rupees 574-1-1, on account of Establishment, &c., being deducted from the above sum, the balance at the close of 1865-66 was Rupees 814-8-11. A report upon the actual condition of the Travellers' Bungalows in this District, as per Form furnished by the Board with their Miscellaneous Circular of the 20th July 1865, No. LXXXVI., Board No. 4,198, is submitted.

6. The topes that were planted last year and before have been well attended to, and consequently have thriven fairly, but I regret to say that of those planted this year, particularly one fine Mangoe tope of 600 trees, where nearly 300 died for want of rain, a great many young trees died for the same reasons. Two sites in Jammalamadugu Taluk of 41 acres have been selected, and one in the Cuddapah Taluk of 20.3 acres, and will be planted as soon as rain falls. Of the avenues, that from Cuddapah to Kurnool is nearly completed, which will form a continuous avenue in the Cuddapah District of some 70 or 80 miles. I regret there is such a large balance, but the bad season must be my excuse.

Ed. T. Cartledge.

BELLARY, 19th July 1866.

No. 150.

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

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

1. With reference to Miscellaneous Circular of the Board of Revenue, No. LVI., (Board No. 2,865,) dated 31st May 1865, I have the honor to submit a Statement of the Receipts and Disbursements on account of Local Funds during the past official year, and another showing particulars of expenditure from District Road Fund for the same period.

2. The Local Funds appertaining to this District are :—

1. District Road Fund.
2. Jungle Conservancy Fund.
3. Pound Fund.
4. Bungalow Fund.
5. Endowment Fund.
6. Process Service Fund.

District Road Fund.

3. The receipts under this Fund during the past official year, (including the balance Rupees 8,679-8-7 on the 30th April 1865,) amount to Rupees 30,256-5-11; of this sum Rupees 20,040-4-8 have been expended on Municipal and other works, detailed in Statement No. 2 accompanying, leaving a balance of Rupees 10,216 1-3 on the 30th April 1866.

4. The receipts of the year under report exceed those of the previous year by Rupees 5,412, arising from the Ferry contract having realized by competition more than it did last year, and to the receipts on account of stray cattle being also large. The disbursements from this Fund in 1865-66 are larger than those of the previous year by Rupees 10,879, owing to the Bellary Municipal Commission having drawn the whole annual grant of 4,000 Rupees, as well as Rupees 1,171, the balance of the previous year's grant. A sum of Rupees 11,726-5-4 has been disbursed on the roads detailed in Statement No. 2, showing an excess of Rupees 5,638, expended on this account in 1865-66. The cost of the Avenue Establishment amounting to Rupees 1,917-14-10, which formerly used to be incurred from Jungle Conservancy Fund, was last year disbursed from this Fund, with reference to paragraph 8 of Government Order, dated 7th March 1865, No. 481.

5. All the works detailed in Statement No. 2 as being executed under the supervision of the Revenue Department are still in progress; bills for the sums expended on them will be submitted as soon as they are received from the Taluks.

Jungle Conservancy Fund.

6. The receipts under this head, (which include the balance of Rupees 8,802-7-11, on the 30th April 1865,) amount to Rupees 16,235-12-9. They are less than the actual receipts of the previous year by Rupees 258-15-1, owing to a decrease in the sales of withered trees. The disbursements (which include Rupees 626-15-5, expended on the preservation of topes, and Rupees 242-6-6, paid as commission, at ten per cent. on the collection,) amount to Rupees 869-5-11, being less than the disbursements of the previous year by Rupees 2,221-2-10, attributable to the cost of the Avenue Establishment, which used to be met from this Fund, now being paid from the District Road Fund.

Pound Fund.

7. The balance in favor of this Fund amounted, on the 30th April 1865, to Rupees 10,274-14-1, and the receipts during the year to Rupees 11,770-2-8, making a total of Rupees 22,045-0-9, or a total excess of Rupees 1,771 in the actual receipts under this head, compared with those of the previous year. This is attributable to large sales of unclaimed cattle, and fines on strays under Section 12, Act III. of 1857. The expenses attending the maintenance of the Pounds in this District amount to Rupees 801, of which Rupees 96 have been disbursed on account of Establishment in connection therewith. A sum of Rupees 9,274-14-1, as surplus

collections have, in addition, been transferred to the District Road Fund. The total disbursements under this head amount to Rupees 10,075-14-1.

8. There is a trifling increase of Rupees 77 in the net disbursements under this head, in excess of the disbursements of the previous year, which does not call for special remark. The amount transferred to District Road Fund in 1865-66 is Rupees 9,274-14-1, being in excess of that transferred in the previous year by Rupees 2,152-3-5.

9. A sum of 10,000 Rupees will be transferred to the District Road Fund in this month.

Bungalow Fund.

	RS.	A.	P.
Fees from travellers	1,217	9	0
Sale proceeds of furniture	16	1	0
Total...	1,233	10	0

10. The actual receipts during the past year amount to Rupees 1,233-10-0, which, with the balance on the 30th April 1865, Rupees 1,286-12-4, and the grant of Rupees 1,609, aggregate Rupees 4,129-6-4. The disbursements amount to Rupees 1,400-2-2, which include the salaries of the Establishment entertained at the Travellers' Bungalows, batta to the Pensioned Sepoys in charge of them, and contingent charges, leaving a balance of Rupees 2,729-4-2.

Endowment Fund.

11. A sum of Rupees 120-0-2 has been brought forward on the 30th April 1865 as the balance under this head, which, with the sum of Rupees 2,015, the fixed allowance granted by Government, and four Annas levied as fine from one of the servants entertained in connection with Munro's Choultry at Gooty, amount to Rupees 2,165-4-2. A further sum of Rupees 29-9-10, realized as the sale proceeds of two old Chuttrums, one at Munchala, in the Taluk of Adoni, (as per Proceedings of the Board of Revenue, No. 6,510, dated 13th October 1865,) and the other at Hindupur, has been credited to this head, making the total receipts Rupees 2,194-14-0. Of this sum, Rupees 9-7-5-0 (as per Statement annexed) have been expended in feeding indigent persons, and Rupees 540-2-6 as cost of Establishment, and Rupees 26-2-1 Saderwarid charges, making the total disbursements Rupees 1,513-9-7—add to this Rupees 30-13-3 deducted according to the instructions of the Accountant General, as contained in his letter, No. 6,013, dated 12th April 1866, improperly exhibited. The aggregate disbursements under this head, therefore, amount to Rupees 1,514-6-10.

	1864-65.			1865-66.			Comparison.					
	No. of individuals.	Cost.		No. of individuals.	Cost.		Increase.			Decrease.		
		RS.	A. P.		RS.	A. P.	RS.	A.	P.	RS.	A.	P.
A. Bairagy and Brahmins, &c...	2,136	399	1 8	4,254	636	7 0	237	5	4	...	...	...
Sudras, &c...	6,286	311	5 10	4,663	310	14 0	...	...	...	0	7	10
	8,422	710	7 6	8,917	947	5 0	237	5	4	0	7	10
B. Saderwarid.....	...	22	10 0	...	26	2 1	3	8	1	...	...	...
Cost of utensils ...	...	...	... ...	...	...	... ...	...	...	...	...	...	...
Establishment ...	...	571	0 4	...	510	2 6	...	...	...	30	13	10
	...	593	10 4	....	566	4 7	3	8	1	30	13	10
	...	1,304	1 10	...	1,513	9 7	240	13	5	31	5	8
							209	7	9	Net increase.		

Process Service Fund.

12. This Fund has come into existence under the instructions contained in Standing Circular of the Board of Revenue, No. LII., dated 3rd August last. The receipts amount to Rupees 7, with no disbursements.

Exd. T. Cartledge,

Trichinopoly, 28th July 1866.

No. 139.

From C. N. POCHIN, Esq.,
Acting Collector of TRICHINOPOLY,

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

1. I have the honor to report on the Local Funds of this District for the past official year 1865-66, and to submit the following Statements.

2. The Local Fund Revenue in this District is composed of the following items :—

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

3. There was a balance of Rupees 10,178-8-2 on the 30th April 1865. The collections made during the year under review amount to Rupees 46,137-5-6. The total assets, therefore, come to Rupees 56,315-13-8.

4. The principal new works sanctioned for execution during the year, are shown below. The amount of the estimate sanctioned, and the actual expenditure incurred up to the end of the year, are entered opposite to each work :—

Work.	Amount of the estimate sanctioned.			Actual expenditure up to the end of 1865-66.		
	RS.	A.	P.	RS.	A.	P.
1. Making a bandy road from Trichinopoly to Allitorai	7,800	0	0	1,231	0	0
2. Do. do. from Laulgudi to Shengariore...	13,200	0	0	4,829	10	6
3. Bridge over the Wyacondan to Allitorai	6,250	0	0	4,002	13	10

5. Captain Oakes, the Superintending Engineer of the Division, has informed me that owing to the commencement of the official year on the 1st of May, when the working season is almost at a close, the aforesaid works were not commenced till early in 1866, and that the small expenditure incurred is attributable to this circumstance.

6. Government, in their Order, No. 370, dated 12th February 1866, communicated in the Board's Proceedings under date the 17th of February 1866, No. 1,134, sanctioned an outlay of Rupees 10,000 for the road from Trichinopoly to Torriore, under the understanding that the amount in question should be refunded to Local Funds from the Public Works Budget of 1866-67. A sum of Rupees 399 only has been expended up to April 1866. Captain Oakes states that the unexpended portion may be appropriated for other works, and that the Torriore road will be carried out in 1866-67, from the provision made from the Imperial* and Local Fund† Budgets for that year.

*8,000
†4,000
12,000

7. The ferry boat, sanctioned by Government in the Order above quoted, has almost been completed. It will, when finished, be sent to Teroomalavady. The estimate prepared for this work amounts to 895 Rupees; 819 Rupees; were spent up to 30th April.

8. Rupees 1,815 were spent for repairing roads in the town, and its suburbs; Rupees 868 for improving the tanks and the drainage in the town; Rupees 100 for purchasing slippers for use of the convicts employed, by order of Government, in removing the prickly-pear surrounding the town, and for repairing the tools used by these men. A finger-post at the diversion of the Poodoocottah road from the Cantonment road cost Rupees 20. A sum of Rupees 25 was paid in repairing a well at Museri for the use of the public, the villagers contributing an equal amount.

9. The small expenditure referred to is owing partly to undertaking the execution of principal works early in January 1866, under the circumstances explained in paragraph 5, and partly in consequence of the works proposed in the Supplemental Budget having been sanctioned towards the latter part of the year under report.

10. Measures have, however, been taken for the employment of the whole available funds during the year 1866-67; and a scheme for the allotment of the amount has been submitted in my letter as per margin.

Dated 26th July 1866, No. 138.

Jungle Conservancy Fund.

11. At the commencement of the year reported on, there was a balance of Rupees 2,078-2-1; receipts during the year amount to Rupees 1,759-9-10, making in all Rupees 3,837-11-11.

12. Rupees 161-5-5 were spent in payment of the commission to village officers for levying the prescribed fee on each cooly or cart-load of firewood and charcoal cut and brought from Government jungles, and Rupees 2,073 in establishing new nurseries, and maintaining and improving the existing ones.—Vide Board's Proceedings, No. 2,233, dated 4th May 1865.

13. The balance at the end of the year is Rupees 1,603-6-6, for the allotment of which a scheme is submitted in my letter, No. 129½, dated the 16th instant, for the Board's sanction.

Pound Fund.

14. The collections during the year on account of this item amounts to Rupees 5,312-2-1. The balance of the previous year is Rupees 4,484-2-10. The total assets are, therefore, Rupees 9,796-4-11.

15. Rupees 1,516 were spent in erecting new pounds, repairing the already existing ones, and in paying the establishment; Rupees 3,000 were transferred to the District Road Fund. The balance, therefore, at the end of the year under review is Rupees 5,279-7-4; of this I propose to transfer Rupees 4,000 to the District Road Fund, and reserve the remaining Rupees 1,279-7-4 for the purposes of pounds.

Irrigation Cess Fund.

16. The balance on hand on the 30th April 1865, was Rupees 1,700-4-0. A sum of Rupees 12,449-9-9 was collected during the year, making in all Rupees 14,149-13-9.

17. Rupees 5,545-1-7 were disbursed in payment of the wages of the establishment. The construction of Coramboos or mud dams cost Rupees 510. The balance at the end of the year amounts to Rupees 8,094-12-2.

18. Referring to the Demand, Collection, and Balance of this item, entered in the accompanying Statement No. 1, the Board will observe that a sum of Rupees 5,995 was outstanding at the end of the year. Of this, a sum of Rupees 2,925 has since been collected, and the necessary steps have been adopted for the early realization of the balance.

Bungalow Fee Fund.

19. Fees collected from travellers during the year amount to Rupees 491-15-0; this added to grant-in-aid, &c., makes the total assets available for expenditure Rupees 932-3-8, including the previous year's balance, viz., Rupees 141-4-8.

20. Rupees 572-7-5 were disbursed in payment of the wages of the servants and the contingent expenses. The balance at the end of the year is Rupees 359-12-3.

21. A Statement prescribed in Board's Miscellaneous Circular, No. LXXXVI., dated the 20th July 1865, is herewith sent.

Village Service Fund.

22. Under Section 3 of the Madras Act No. IV. of 1864, collections made during the year amount to Rupees 1,09,482-11-2. The previous year's balance is Rupees 25,309-14-4, making in all Rupees 1,34,792-9-6.

23. Rupees 70,151-11-6 were spent in liquidation of the pay of the village establishment for Fusly 1274. The balance at the end of the year is Rupees 64,640-14-0, which will shortly be disbursed in payment of the salaries for Fusly 1275.

Endowment Fund.

24. The amount realized during the year from the endowments of these institutions is Rupees 9,367-8-11.

25. Charitable expenses in the way of feeding the poor, &c., amount to Rupees 671-4-6. A sum of Rupees 121-9-4 was laid out in repairing the Manatattay Choultry. Rupees 690-7-0 were invested in the Savings' Bank on behalf of that Chuttrum. The balance at the end of the year in favor of this Fund is Rupees 7,884-0-11.

26. The Manatattay Choultry above referred to was made over to the Huckdars agreeably to the order of the Board, conveyed in their Proceedings, No. 6,508, dated 13th October 1865.

Exd. T. Cartledge.

PALMANAIR, 4th August 1866.

No. 217½.

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

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

1. I have the honor to submit my report on Local Fund operations during the official year 1855-66, together with the usual Statements, 19* in number.

* From Nos. 1 to 16 and A., B., and C.

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

District Road Fund.

3. From the above Statement the Board will find that the aggregate receipts and charges connected with this head of the Fund are as shown in the margin. There is a difference of Rupees 180-8-2, between the balance shown in the above Statement according to the Treasury Accounts, and the balance remaining after deducting the expenditure from the gross receipts. This difference is the amount recovered from expenditure incurred during the year under review.

	Rs.	A.	P.
Balance of the last year	29,726	0	0
Receipts during the year	43,277	15	2
	73,003	15	2
Expenditure...	58,940	14	9
Balance...	14,063	0	5
Treasury balance...	13,882	8	3
Difference...	180	8	2

4. Statement No. 2 shows in detail the particulars of work executed by the Revenue and Public Works Departments, respectively, with the expenditure incurred. Subjoined is an abstract of that Statement:—

Department.	Expenditure on roads.		For Municipal improvement.	For removing prickly-pear.	Establishment.	Miscellaneous.	Total.
	New.	Repair.					
Revenue	15 980 0 0	6,121 13 10	1,543 4 6	515 8 1	382 3 8	236 12 4	24,779 10 5
Public Works Department ...	14,667 14 7	1,553 10 9	... ...	... ...	1,622 0 0	... ...	17,843 9 4
Total...	30,647 14 7	7,675 8 7	1,543 4 6	515 8 1	2,004 3 8	236 12 4	42,623 3 9

5. Enclosure No. 3 is an Account Current prepared in the prescribed form. This gives all the details connected with receipts and charges. From it the Board will learn that a sum of Rupees 14,322-4-11 still remains to be brought to the credit of this Fund. The causes which have impeded the adjustment of so large a sum are explained further on.

6. The cash balances on the 30th April 1866, in the hands of Range Officers and Tahsildars, are given in the margin. The officers concerned have since been requested to refund their respective balances in order that these may be re-placed to the credit of the Fund.

	Rs.	A.	P.
Range Officers...	347	11	3
Tahsildars	1,647	10	10
Total...	1,995	6	1

7. I have seen many of the local roads during the year, and was glad to find them generally in such good order. The condition of some of the roads in the Sub-division was, however, far from satisfactory, but I hope that under the arrangements already made, in communication with the Superintending Engineer, I shall be able next time to report more favorably of them. The Board

will find from the statement annexed to paragraph 4 of this letter that a sum of Rupees 1,543-4-6 was expended on Municipal improvements. Of this, Rupees 891-12-0 were laid out by the Head Assistant Collector, Mr. Price, in improving the drainage of the Town of Wallajapett, and the balance on other Municipal operations conducted under my personal direction in the town and suburbs of Chittoor, and in the large village of Chendragheri. The private subscriptions during the year for Municipal purposes amounted to Rupees 5,549. Of this amount, the Tripatti Mahaut alone contributed Rupees 4,000. I have, in my letter of the 6th July last, requested the Board's permission to supplement this liberal donation by a grant-in-aid from Local Funds of Rupees 3,000.

8. Rupees 515-8-1 from the Road Fund were laid out on the extirpation of prickly-pear in the places named in the margin. The results of these operations are most gratifying, and the effort has been well seconded by the people, whose contributions in labor would probably not be over-stated at Rupees 3,000.

Palmanair,
Kristnapuram, and
Kadapanattam.

9. The Local Fund Budget submitted by me for 1866-67 has been sanctioned, and a printed copy of it furnished. It provides for an expenditure of Rupees 52,345. On closing, however, subsequently to its despatch, the accounts of the last official year, I found that the Budget amount available for expenditure during the current year was very much larger than then appeared, and amounted to some Rupees 75,000. I thought it, therefore, advisable to revise the Budget, and shall, in communication with the Superintending Engineer, forward the Budget as now amended for the sanction of the Board at an early date. Meanwhile list* of works prepared with reference to the revised Budget, and set down for execution during the current year, is appended for the information of the Board. This list I can, from my own personal knowledge of local requirements, most confidently commend to the acceptance of the Board.

* No. 4.

10. The amount, Rupees 14,322-4-11, already referred to (paragraph 5) and remaining unadjusted, is made up of the three following items:—

	Rs.	A.	P.
Balance remaining to be credited to the Fund out of a sum of Rupees 2,905-9-2, paid to the Public Works Department in the year 1862-63, under circumstances adverted to in paragraph 5 of my last report	1,079	4	11
Advance made from this Fund for bursting unserviceable ordnance in 1862-63	15	0	0
Amount debited in excess on account of Public Works Establishment, under a misapprehension of the Accountant General's instructions to the Treasury Deputy Collector, dated, respectively, the 5th July 1865 and 9th April 1866, and which will have to be re-placed to credit of the Fund.—*Vide* letter, dated 4th June 1866, No. 153	13,228	0	0
Total...	14,322	4	11

11. In respect of the first-mentioned item (Rupees 1,079-4-11), I beg to offer the following explanation.

The Accountant General, in a letter to the Treasury Deputy Collector, dated 26th February last, assumes the amount to be Rupees 1,081-11-4. The trifling difference (Rupees 2-6-5) arises thus:—

	Rs.	A.	P.
Proceeds of the sale of implements by the Department of Public Works in 1862-63	23	7	5
Income tax realized by the Department of Public Works, on the salaries of Local Fund Establishment in 1862-63...	3	15	0
	27	6	5
Deduct amount accounted for by the Public Works Department, and credited in their Account Current under head Jungle Conservancy	25	0	0
	2	6	5

This petty balance should be credited to the Fund, but as it forms portion of the recovery made by the Public Works Department from expenditure passed and adjusted, it does not appear in the Local Fund Accounts.

The Accountant General, in his letter just quoted, writes also under the idea that the sum of Rupees 485-0-4, refunded under the order of Government, dated 18th March 1864, No. 830, is in part adjustment of the above-mentioned sum of Rupees 1,081-11-4. This is a misapprehension, inasmuch as the sum of Rupees 1,081-11-4, *minus* 2-6-5, is the unadjusted portion of the amount paid to the Public Works Department from the District Road Fund, but expended by them on Income tax roads; whilst the sum of Rupees 485-0-4 is the amount spent from the Road Fund on the road from Arni to Arcot, and adjusted by bills in 1862-63; but which was subsequently ordered by Government to be refunded on my representation that the road was, properly speaking, an Income tax line. I am about to write to the Accountant General in view to an early adjustment of this item.

12. The second item having been included in the collections of a previous Fusly, was not brought to account in the last official year for the reasons explained in the concluding part of paragraph 13 of my last year's report, but has now been included in the accounts of this year, under the instructions contained in the Proceedings of the Board, dated the 6th December 1865, No. 7,780.

13. Item No. 3 remains to be adjusted in the manner explained in my letter to the Board, dated 14th June 1866, No. 153.

14. In paragraph 8 of my last report, I stated that the expenditure incurred in bursting unserviceable ordnance exceeded the amount realized from the sale of old iron by Rupees 75-1-7. I then suggested that the amount should be reimbursed to the Local Fund from other sources. This sum has, under the instructions conveyed in the Proceedings of the Board, dated 17th February last, No. 1,116, been brought to the credit of this Fund in the year under report, from the provision made in the Magisterial Budget.

15. In the Local Fund Accounts, for April last, the total expenditure from this Fund is set down as per Treasury Accounts, at Rupees 57,347-5-2; whereas in the account current, which will follow, this report, the expenditure amounts only to Rupees 42,623-3-9. The difference of Rupees 14,724-1-5 between the two amounts I must here explain. Of this, Rupees 13,228 is the sum first debited in excess to Public Works Establishment under the misapprehension already adverted to in paragraph 13 of this letter. This, and a further sum of Rupees 1,828-3-0, being items recovered during the year, and remaining to be recovered, were excluded from the expenditure shown in the account current, although they are included in the charges in the April Statement. In like manner the two small items noted in the margin, which remained unadjusted in last year's account, were included in the expenditure shown in the Account, Current, although they form no part of the expenditure entered in the Statement for April.

	Rs.	A.	P.
Repairing the Damalcheroo road	110	0	0
Expenditure incurred in bursting unserviceable cannon...	222	1	7

16. The total expenditure during the year was thus, as already stated, Rupees 42,623-3-9. Of this, Rupees 17,843-9-4 were laid out by Public Works Department. As the vouchers in support of this expenditure are under the new system of Public Works Accounts sent direct to the Controller of Public Works Accounts by the Range officers, I am unable to submit them. In support of the expenditure incurred by the Revenue Department, viz., Rupees 24,160-10-5, bills, amounting to Rupees 2,135-2-1, have been already submitted to the Board with the monthly Local Fund Statements, and another set of bills is herewith forwarded, with a list,* for Rupees 6,420-11-11. The bills for the remaining balance of Rupees 15,604-12-5 will be forwarded in due course. Another item of Rupees 222-1-7 relates to the expenditure incurred in bursting unserviceable ordnance in 1864-65. This charge elsewhere alluded to was not adjusted in the accounts of that year, and having been recovered partly in that year, and partly in the year under

* No. 5.

report, the amount has been brought under the head of expenditure in the Local Fund Accounts with a view to its final adjustment. No bill need, therefore, be forwarded for this item.

The charges for establishment amount to Rupees 382-3-8, and Miscellaneous charges to Rupees 14-10-9, total Rupees 396-14-5. For this amount vouchers have been already forwarded for Rupees 381-14-5, a balance of Rupees 15 remaining to be accounted for. The vouchers for this amount will be forwarded shortly.

Jungle Conservancy Fund.

17. An account* particular showing the receipts and charges under this head is herewith forwarded. From this the Board will observe that the receipts amounted to Rs. 15,119-10-4, made up of the items noted in the margin. The miscellaneous receipts include a sum of Rupees 94-11-11, realized from the sale of the produce of nurseries and avenues. With the receipts *plus* the balance at the beginning of the year, viz., Rupees 9,759-2-0, the available fund amounted to Rupees 24,878-12-4. Out of this the expenditure was Rupees 18,606-13-10, Rupees 17,584-9-3 having been laid out in the formation of avenues, nurseries, and plantations, Rupees 899-11-10 in payment of commission on collections of forest dues, and Rupees 122-8-9 on account of sundry miscellaneous charges.

* No. 6.

	Rs.	A.	P.
Seigniorage collected on timber...	9,302	3	10
Sale proceeds of trees...	5,391	4	4
Fees from charcoal burners...	103	14	9
Miscellaneous receipts...	322	8	5
Total...	15,119	10	4

18. The Board will find on examining Statement No. 1 that the balance entered there, viz., Rupees 4,241-15-9, is less by Rupees 915-11-2 than the actual balance obtained after deducting expenditure from total available assets. This is owing to a sum of Rupees 329-6-9, recovered out of the amount debited in the Treasury Accounts to this Fund, not having been included under "Expenditure" in the Local Fund Accounts, and to another item of Rupees 586-4-5 (being portion of the amount of Rupees 1,539-11-4, referred to in concluding part of paragraph 18 of my last report as money charged in the accounts, but not disbursed within the year) having been paid from the balance in the Treasury in the year under report. Another sum of Rupees 935-5-8 was disbursed in further adjustment of this same item of Rupees 1,539-11-4, out of the balances which remained in the hands of the Tahsildars, and there is yet a balance of Rupees 18-1-3 to be paid in final adjustment of this item.

19. From the Account Particular, the Board will further learn that Rupees 81-5-1 still remain to be paid out of the amount charged in the Local Fund Accounts for the year under review.

20. In support of a total expenditure of Rupees 18,606-13-10 during the year, the vouchers already forwarded to the Board with the monthly Local Funds Accounts represent an outlay of Rupees 11,033-2-9, and the vouchers now forwarded with list†, a further sum of Rupees 7,455-3-10, making the total expenditure thus accounted for Rupees 18,488-6-7, a balance of Rupees 118-7-3 thus remaining for future adjustment. For the expenditure incurred by the Department of Public Works, which amounts to the small sum of Rupees 104-4-9, and which is included in the amount of Rupees 17,584-9-3 above-mentioned, no bills have yet been received. These vouchers have, however, been called for, and will be transmitted to the Board as soon as they are received.

† No. 7.

21. Enclosure No. 8 shows the names and lengths of the roads on which avenues have been planted, and the number of trees and cost incurred during the year. The roads noted in the margin were laid out with avenues, and valuable plantations have been formed in the neighbourhood of Chittoor, Ranipett, and Wallajapett. Several of the rocky hills near the Arcot Station and about Chittoor were wholly or partially planted out during last cold season,

Chittoor to Gudiatum.
Road through town of Chendrageri.
Tripatti to Trichanoor.
Naggeri to junction of the Puttur road.
Arni to Chetput
Wandawash to Trivatoor.
Do. to Conjeeveram.
Do. to Thellar.
Arcot to Teruvattoor.

but the heat and drought since have been so great and so prolonged that very few of the young trees I fear now survive. Indeed, it has been a matter of the utmost difficulty to keep up avenues laid down under the most favorable conditions, and nothing but the closest and most persistent attention could have brought them through so adverse a season in their present state of preservation.

22. I have a Casuarina plantation on the banks of the Chittoor river, an affluent of the Ponne, than which nothing can look more promising. I propose forming two similar plantations near the line of Railway on the banks of the Ponne and Palar. Arrangements are almost complete for the appropriation for this purpose of two fine sandy tracts of land, where the experiment can be carried out under the most favorable conditions of soil and situation. By the returns 474 odd miles of road have now been provided with avenues, and the number of trees of all kinds is set down at 78,078.

23. The license system has been introduced in all the smaller jungles under the management of the Revenue authorities, and in the absence of all complaint, I am led to think that the rules work smoothly and effectively.

Pound Fund.

24. The receipts* and disbursements under this head are, as the Board will gather from Statement No. 1, Rupees 7,818-5-9 (including the balance on 30th April 1865) and Rupees 6,559-8-8, respectively. In this expenditure is included a sum of Rupees 2,000, transferred to the District Road Fund.

*As per Account Current, No. 9, accompanying this.

	Rs.	A.	P.
Balance	1,238	5	6
Receipts	6,610	0	3
Total...	7,848	5	9

25. The balance was for the most part spent in paying the Sweepers' establishment attached to the pounds, and in constructing new and repairing old pounds.

26. The number of cattle pounds in the District is 176.

27. In support of the expenditure incurred, vouchers have already been forwarded for Rupees 6,288-1-10, and bills are now sent with list† for a further sum of Rupees 182-8-7. There is thus left a balance of Rupees 88-14-3 yet to be accounted for. For this, vouchers will be submitted to the Board in due course.

† No 10.

Public Bungalow Fund.

28. Enclosure No. 11 shows the receipts under this head amounting to Rupees 1,340-2-1. Of this, the balance in hand on the 30th April 1865, and the Government grant-in-aid allowance alone make up Rupees 1,115-7-0. The expenditure amounted to Rupees 320-5-3. In this sum is included Rupees 50 on account of two months' rent of a Government building at Ranipett occupied by the Head Assistant Collector. This sum was by mistake first credited to the Bungalow Fund, but has been since transferred to the head "Public Works Remittance" in the Treasury Accounts.

29. In support of the expenditure under this head, vouchers have been already submitted with the monthly Local Fund accounts for Rupees 267-13-3, and for the balance, bills will shortly be sent.

30. The sale of the eight bungalows named in the margin has been ordered by Government in their Proceedings, dated 19th February 1866, No. 440, communicated with the Board's Proceedings, dated the 28th idem, No. 1,429. These bungalows have not yet been put up to auction, but after full advertisement in the District Gazette, they will be disposed of on the

Tiled Bungalow at Ranipett.
Do. at Petamoor.
Do. at Trivalam.
Do. at Kottakotta.
Do. at Gudiatum.
Do. at Chetput.
Do. at Wandewash.

dates set down in the notice. The Board are in possession of my proposition with respect to the bungalow at Gudiatam, which I have asked permission to appropriate for the purposes of a school-house.

31. As directed in the above quoted order, the bungalow at Naraharipett has been made over to the Police Department.

32. There thus remain now only three dak bungalows in the District, viz., those at Chittoor, Vellore, and Palmanair. As required in paragraph 2 of the same order of Government, I beg to give in the following Statement, the number of persons who halted at each of these bungalows, the fees realized, and expenditure incurred. It will be seen* that all three bungalows are but little frequented, and that the expenditure considerably exceeds the amount of fees collected. Still I think they could not well be dispensed with, as at all three places some accommodation of this kind should be available for visitors on business or other chance comers.

* From No. 12, accompanying this.

Bungalows.	Number of persons who halted at the Bungalow.	Fees collected.	Expenditure incurred
		RS. A. P.	RS. A. P.
Chittoor	38	43 2 0	57 10 0
Vellore	13	22 6 0	56 6 8
Palmanair.....	12	.....	57 10 0
Total...	62	65 8 0	171 10 8

Endowment Fund.

33. An Account Current† showing the receipts and charges connected with this Fund is enclosed. The receipts amounted to Rupees 10,922-8-5. On a reference to the Local Fund Statement for April 1866, it will be found that there is a difference of Rupees 510-1-0 between this and the total of receipts entered in that Statement. This difference is the amount credited to this Fund in excess of the annual grant for the Langarkhanas amounting to Rupees 9,641-15-0. The cause which has led to this excess credit having been made in the accounts, is this:—

† No. 13.

In the Orders of Government, dated 11th January 1862, No. 40, the amount sanctioned for expenditure in the Langarkhanas at Vellore and Arcot out of the Endowment Fund was Rupees 4,176 and Rupees 1,200 respectively, being a total allotment of Rupees 5,376. The balance, Rupees 4,265-15-0, was made available for the support of the Dispensaries connected with the original institutions. The subsequent history of these Institutions is narrated in paragraphs 5, 6, 7, 8, 9 and 10 of my report, embodied in the Proceedings of the Madras Government, Public Department, of the 2nd October 1865. Upon a consideration of that report, Government were pleased in their order thereon to direct that these Dispensaries should be re-established on their former footing, and sanctioned annual allotments from the Local Endowment Fund to each Dispensary, viz., Rupees 2,460 to that at Vellore, and Rupees 2,316 to that at Ranipett, making a total of Rupees 4,776. Under this arrangement, the allotment made to the original Langarkhanas at both places, in the order of Government, dated 11th January 1862, No. 40, already quoted, was reduced by Rupees 510-1-0, a difference to a like amount thus appearing in the accounts owing to the allotments fixed in the above quoted order having been drawn and credited to this head of the Fund. As, however, there is a considerable balance to the credit of this head of the Fund, this excess credit of Rupees 510-1-0 will now be debited against it, and transferred to General Funds.

34. The allotment made in the order of Government, dated 11th January 1862, No. 40, having, as already stated, been reduced by Rupees 510-1-0, I would recommend that a proportionate reduction should be made on those allotments, and that the future allowance for the Langarkhanas should be fixed accordingly at Rupees 3,779-15-0 for Vellore, and Rupees 1,086 for Arcot, being Rupees 4,865-15-0 for both. The allotments to the four institutions (original and auxiliary) would then stand as per margin.

	RS.	A.	P.
Vellore Langarkhana	3,779	15	0
Arcot do.	1,086	0	0
Vellore Dispensary	2,460	0	0
Ranipett do.	2,316	0	0
Total ...	9,641	15	0

List No. 14, accompanying this with vouchers.

35. The charges connected with these institutions during the year amounted to Rupees 7,498 11-7. Of this, Rupees 5,310-11-10 were spent on the Langarkhanas, Rupees 1,012-14-11 on account of the Dispensaries, and Rupees 1,175-0-10 for the Charity Choultry at Sholinghur, leaving a balance of Rupees 3,423-12-10, *minus* the excess credit of Rupees 510-1-0 above referred to.

36. I beg to enclose two Statements* in the usual form showing the extent of the relief afforded at the Langarkhanas. From these it will be seen that on an average 6,258 persons received relief every month at the Vellore Langarkhana, and 1,484 in that at Arcot. The rate at which rations were served out was in some cases regulated at sixty, and in others at fifty Rupees, weight of rice. The purely dieting charges amounted in Vellore to Rupees 4,097-12-7, and in Arcot to 978-15-3. The wages of the establishment maintained in the former amounted to Rupees 126, and in the latter to Rupees 108.

* A. and B.

37. Under the circumstances explained in paragraph 33, the establishments for both Dispensaries organized on their former footing were entertained from the 1st January 1866. The establishment now attached to each of these institutions is specified in the margin. These establishments, it will be seen, have been augmented from time to time as the growing requirements of the institutions rendered necessary.

	Amount of salary.
Vellore Dispensary.	
1 Ward Cooly	4
1 Cook and Waterman	5
1 Nurse	3
1 Toty or Scavenger	4
1 Peon	6
	22
Ranipett Dispensary.	
1 Conicopillay	10½
1 Cook...	5
1 Male Attendant	4½
1 Female do.	4
1 Waterman	3½
1 Toty or Scavenger	4½
	32

38. The Dispensary at Vellore is located in a building, for which a rent of Rupees 12 is being paid monthly.

	Proposed salary per month.
1 Attender	7
1 Cook	6
1 Waterwoman	3½
1 Nurse	7
1 Toty	4
1 Dhoby...	3½
2 Peons at 8 and 6 Rupees, respectively	14

39. It has been proposed by the Committee of Management of this Dispensary to re-organize the establishment according to the scale noted in the margin, but I would propose that, before doing this, the financial results of present arrangements should have a full year's trial.

40. The average daily number of sick at this Dispensary was six in-patients, and forty out-patients. A First Dresser is attached to the institution, and it is besides regularly visited by the Garrison Surgeon, who receives an allowance of Rupees 50 on that account.

41. The Dispensary at Ranipett is located in the Government building known as the Native Hospital. During the four months this institution has been in operation, the daily number of in-patients has been seven, and that of out-patients twenty. This Dispensary is in the sole medical charge of an Apothecary, who receives an allowance on that account of Rupees 50 per mensem.

42. Under the orders of Government, dated 20th July 1866, No. 729, Public Department, this Dispensary will be shortly closed for the purpose of giving place to an American Mission Dispensary, which the Reverend Doctor Scudder is about to re-open at Arcot, and a moiety of the annual amount hitherto allotted to the maintenance of the Government Institution will be made over to Doctor Scudder for the purposes of the new Mission establishment. The preliminary arrangements are not yet complete, but any surplus which may remain, may be most advantageously employed in setting up a small branch establishment in the large and populous town of Gudiatam.

43. Enclosure C. shows the charges incurred in each month at the Charity Choultry at Sholinghur, where under the terms of the original grant a daily distribution of cooked victuals is made to pilgrims visiting the celebrated Pagoda on the adjoining hill.

44. The balance of Rupees 3,423-12-10 shown in the account current, is the saving effected out of the allowance made to these charitable institutions for the official year under report. The balance of the previous year, amounting to Rupees 2,035-15-1, has, under the practice in force prior to the receipt of the Board's Standing Circular of the 20th June 1865, No. 3,348, merged in the general revenue, and I beg earnestly to request that Government may be moved to authorize the transfer of this balance to the credit of the Endowment Fund. In anticipation of this sanction, and as a further available means of relief during the present crisis, I have authorized an extension of operations at the Vellore and Arcot Langarkhanas.

45. I beg likewise to urge that the sanction of Government may be sought and obtained to my crediting to this Fund from Imperial Funds the surplus of Rupees 18,000, referred to in the correspondence noted in the margin. At a meeting convened by the Sub-Collector of the members of the Managing Committee of the Vellore Dispensary for the purpose of taking into consideration how this surplus could be most advantageously employed, it was resolved that a portion of it should be applied to the purchase of the building now used as the Dispensary, and to enlarging and improving the accommodation. The cost has been roughly estimated at Rupees 4,300. I know the building well. It is admirably situated for its purposes, and should, if procurable at a reasonable price, be purchased and enlarged in such a manner as the Committee may, in communication with the Engineer, and with reference to the allotment out of surplus available, find most practicable and desirable.

To Government, dated 23rd March 1862, No. 12.
Order of Government, dated 2nd October 1865, No. 1,026.
From Board, dated—October 1865.
Do. „ 28th November 1865, No. 7,619, paragraph 2.

Process Service Fund.

46. The receipts under this head of Fund amount as per Statement No. 1, and the accompanying Account Current* to Rs. 5,063-10-11, and the disbursements to Rupees 1,506 0-11.† A difference of Rupees 79-11-0 is observable between the accounts now sent and the Statement for April, both in "receipts" and "expenditure." This difference is the amount recovered from expenditure. As the receipts under this item were realized in the shape of batta for serving processes and of fees for making distress or selling property under Madras Act II. of 1864, the disbursements should, properly speaking, be equal to the receipts; but as this is not the case, some explanation becomes necessary. By a misapprehension of the tenor of the Board's Circular Orders noted in the margin, a Circular was issued to the Tahsildars on the 20th November 1865, directing that only a single rate of batta should be allowed to a peon when entrusted with the service of more processes than one, in one and same village, the batta being, however, charged and collected on each process so served. Then again the Board's Circular having directed that in cases where the process is served by a village servant a half rate only should be allowed, the practice has been to charge and collect the full rate on each process so served, but to pay only a moiety to the village agency so employed:

*No. 15.

† List No. 16, accompanying this.

Circular, dated 30th August 1864, No. 5,613.
Miscellaneous Circular, dated 15th March 1865, No. XVI., (Board No. 1,473.)
Standing Circular, dated 20th September 1865, No. LXI. Board No. 5,847.

47. I have since issued instructions cancelling the former order, and directing that batta should be allowed to the peon on as many notices as may be entrusted to him for service in each village, and that the service of processes should be equally distributed among the batta establishment.

48. Claims are now being put forward by the batta peons who were affected by my first Circular, and will be adjusted in the spirit of the last order.

Stamping Fee Fund.

49. The system of stamping weights and measures was not in force in this District durind the past official year. This system was introduced into the District in 1861, but was discontinueg in 1863, under the circumstances explained in my letter of the 10th February last, No. 34. From that letter the Board will learn that the balance shown under this head in Statement No. 1 is the balance on hand after the abolition of the Stamping establishment, and that this balance was, during the official year under report, carried to the credit of Government under "XV. Miscellaneous," under the instructions of the Accountant General.

Esd. T. Cartledge.

SYDAPET, 7th August 1866.

No. 247.

From J. R. COCKERELL, Esq.,
Acting Collector of MADRAS,
To W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

1. I have the honor to submit, with the usual Statements, my Report for the past year on the operations of the Local Fund in this District.

District Road Fund.

2. The Road Fund ordinary receipts for the year under report were Rupees 6,730-5-5. There was in the Fund Rupees 3,851-0-1 transferred to it agreeably to a letter from the Accountant General, No. 5,780, dated 27th March last, and a balance of Rupees 8,637-11-3 carried forward from 1864-65. These sums, with Rupees 1,994-5-1 in the hands of the Executive Officers, make up the Fund for the year to Rupees 21,213-5-10.

3. The estimate of expenditure out of the Fund for the year under report was Rupees 6,000, and there has been spent in addition Rupees 8,314-6-1. The extra expenditure was upon—*1st*, the sanitary precautions adopted at the great festival at Conjeveram in 1864-65, and 1865-66; *2nd*, ferry boats; *3rd*, removing prickly-pear; *4th*, compensation to grass-cutters on esplanade; *5th*, improvements in a pond in Trivellore Taluk; *6th*, cross road near Vembakam; *7th*, road in Sydapet; *8th*, road in Tripasore; *9th*, road in Poonamallee; *10th*, Avenues; *11th*, transfer for Establishment to Department of Public Works. The Fund has Rupees 6,898-11-11 in hand. Out of this, 1,000 Rupees has been allotted for the repair of a road from Wallajahbad to Sunkawar's Choultry. The balance it is contemplated to expend on a road from Ootramalur to the Great Southern Trunk road.

Jungle Conservancy Fund.

4. Out of the Jungle Conservancy Fund, Rupees 198-2-0 only were spent, leaving a balance in the Fund of Rupees 3,456-8-7. Part of this sum will be spent forthwith in farming a Babool tope on the waste land in the vicinity of Chingleput, in the manner prescribed in the Memorandum recently issued by the Board. Another sum will be employed on a tope now being raised on the banks of the river near the Marmalong Bridge. Every effort will be made to employ the balance, and the villagers will be exhorted to lend their aid and money in forming topes near their villages.

Bungalow Fund.

5. The Bungalow Fund shows a sum of Rupees 1,523-9-1, against an expenditure of Rupees 641-5-3. The fees at these places of public entertainment have been slightly increased this year, and the collections in them, it is hoped, may by-and-by render the Bungalows self-supporting. The Bungalows are all in good order.

Pound Fund.

6. Fifteen hundred Rupees will be carried from this Fund to the credit of the District Road Fund.

Village Service Fund.

7. This Fund will henceforth cease to make its appearance in the list of Local Funds, owing to a reversion to the system of paying the village servants by deductions from the Puttahs.

Endowment Fund.

8. This Fund is formed entirely of receipts from Maniems and bazaars attached to Venkatarunga Pillay's Choultry at Streeperamatoor; the cost of keeping up the Chuttrum is only 5¾ Rupees a month.

Process Service Fund.

9. The balance in this Fund will shortly be disposed of, and paid to the persons to whom it is due.

Cochranes and Sadras Canals.

10. Mr. Fraser will be addressed, and he will be notified of the large sum standing at the credit of these Canals, and requested to state his views regarding its expenditure.

Exd. T. Cartledge.

CUDDALORE, 14th August 1866.

No. 156.

From C. W. READE, Esq.,

Collector of SOUTH ARCOT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue.

1. I have the honor to submit my report on the Local Fund operations of this District during the past official year 1865-66, accompanied by the usual explanatory Statements.

2. The several Funds comprised under the general designation of Local Funds are the same as in last year, and the transactions of each will be noticed separately.

3. *District Road Fund.*—The amount actually collected and brought to account under this head was Rupees 65,879-7-10, to which Rupees 411-7-7, cash left with the Executive Officers of the Department Public Works out of the amount drawn from this Treasury, and Rs. 13,651-2-5, the balance of last year brought forward, being added, the total sum available for expenditure amounted to Rupees 79,942-2-4.

4. The decrease in the actual receipts as compared with 1864-65, was chiefly in the item of Road Cess, and was the result partly of the diminished area of cultivation upon which the cess was charged, and partly in consequence of a larger proportion of the demand having remained uncollected at the close of the year, which was since realized and brought to account. It will be observed also that in 1864-65, there were a few unexpected receipts such as "Unexpended portion of Chuttrum Fund," and differences of apportioned sums for Public Works supervision, which were subsequently reduced from 18¾ to 10 per cent. and which were credited in favor of the Fund, and the absence of similar items of receipts in the year under report has also occasioned the decrease. In the item of Fish rent, however, there has been an apparent increase, as the receipts from this source which had formerly been credited to the Imperial Revenues were transferred to this head only towards the close of 1864-65, while in the year under report the receipts of twelve months were so credited.

5. The actual disbursements amounted to Rupees 70,262-9-0, of which Rupees 60,080-1-10 have been spent by the Public Works Department in the construction of Original works, such as opening up new lines of roads, the construction of bridges, improving and extending, as well as maintaining the existing lines of communications. The description and nature of these projects will be found fully detailed in Statement No. 2, of which the subjoined is an abstract:—

ORIGINAL WORKS.

	RS.	A.	P.
Communications.			
Opening up new lines of roads and construction of bridges...	12,904	12	11
Repairs.			
Maintenance and improvements of existing lines of roads...	43,904	2	0
Miscellaneous Works.			
Planting nurseries, and preserving avenues, clearing a square pond in Sentha-naud, &c...	3,271	2	11
Total...	60,080	1	10

15. The planting of Bael trees on a small scale had also been commenced in Trinomalay and Villupuram Taluks, Palmyrah seeds had been gathered for planting on tank bunds, but in some cases the seeds were not available in time, and therefore, the planting was not so extensive as was expected

16. I should not omit to mention here what has been done in the past season towards the formation of a nursery in the vicinity of this station. I have placed the nursery in charge of one of my Assistants, and the plants, for the present, consisting chiefly of Casuarina, Eluppay, &c. are coming up well; but it has been found necessary to water the young plants incessantly from the time of the first formation of the nursery, as little or no rain had fallen. Planting in such a season is necessarily expensive, and though arrangements could be made by keeping up a small establishment of coolies to water the young plants in the nursery, it is no wonder that they did not thrive well after their removal to the road side, as the soil which had been baked up to the consistency of bricks required abundant watering, for which arrangements could not be so easily made on the road side.

17. *Public Bungalow Fee Fund.*—The balance which remained in favor of this Fund at the beginning of the year was Rupees 627-8-3, to which the receipts of the year, being the fees realized from travellers, viz, Rupees 468-9-6, and the Grant in aid sanctioned by Government, Rupees 1,350, being added, the total available funds amounted to Rupees 2,446-1-9, of which Rupees 1,036 5-9 were expended in the payment of establishment, repair of furnitures, and contingencies, leaving a balance of Rupees 1,109-12-0 in favor of the Fund at the close of the year.

18. Statement No 3, prepared in accordance to the Board's instructions, conveyed in their Miscellaneous Circular, No. LXXXVI, dated 25th July 1865, contains all the required information as to the state of the Bungalows, the number of travellers halted in each, &c., such of the Bungalows as had been ordered to be abolished having been omitted in the Statement. It appears from the Imperial Fund Progress Reports furnished to me by the Range Officers for the past quarter of the year of 1865-66, that repairs had been executed by them to the Bungalows noted in the margin, at the cost set opposite to each.

	Rs.	A.	P.
Punrooty	66	0	0
Oolundarpet	270	0	0
Amapet	469	8	8

19. I should not omit to bring to notice the indifferent state of the Bungalow furniture and the immediate necessity of meeting the wants of the public in this respect. An indent for the furniture required for the several Bungalows, with an estimate of the cost of the articles to be purchased here, was sent up to the Board and received their sanction,* and as soon as the supply indented for is received from Madras, the inconvenience now felt by the travelling public will be removed. I desire particularly to impress upon the Board that now the revised scale of fee is levied at the different Bungalows, travellers may reasonably look for more comfort than they have hitherto received; whereas in the case of Tindevanum for instance, the Bungalow, a first class one, which has hitherto borne a high character as one of the most comfortable Bungalows in the country, is gradually drifting into a most uncomfortable one. Arrangements have been made for purchasing in the local market the articles referred to in the Board's Proceedings, dated 16th March 1866, No. 1,847.

* 29th January 1866, No. 659.

20. *Pound Fund.*—The gross receipts under this head amounted to Rupees 9,414-4-4, which, with the balance of the previous year, *i. e.*, Rupees 2,683-4-11, makes altogether Rupees 12,097-9-3. Of this sum Rupees 5,996-11-10 is the charge on account of the salaries of Pound-keepers, and Rupees 75-6-0 were refunded to owners of stray cattle who appeared and substantiated their ownership after the cattle had been sold and the proceeds credited in the accounts. These two sums together with Rupees 2,500 transferred to the credit of the District Road Fund, being deducted, the balance in favor of the Fund at the close of the year amounted to Rupees 3,525-7-5, of which it is proposed to transfer to the same head a further sum of Rupees 3,000 in the current year. The balance which will be left with the probable receipts of the current year will suffice for the expenditure under this head.

21. *Endowment Fund.*—The transactions under this head relate to the Chuttrum at Tiruppuliyoor. The balance at the beginning of the year in favor of this institution was Rupees 776-12-2, which with the Government grant sanctioned for the Chuttrum in lieu of deduction from the beriz, makes a total of Rupees 1,383-11-6. The ordinary expenditure for feeding travellers and indigent persons and for the pay of the Chuttrum establishment amounted to Rupees 579-1-0; also a sum of Rupees 350 was advanced to the Tahsildar of Cuddalore for the repair of the Chuttrum out of the 500 Rupees sanctioned for this purpose in the Board's Proceedings, dated 16th February 1865, No. 918. The repair was undertaken only towards the end of the year under report, and could not therefore be completed before its close. As, however, the work is in progress, it will soon be finished, and the advance referred to above, will be adjusted in the current year.

22. The number of pilgrims relieved during the year under review was 3,247, and the appropriation of funds to such a purpose is in perfect accordance with the intentions of the founder of the charity.

23. Besides the institution above-mentioned there are three other Chuttrums in this District similarly circumstanced maintained by grants sanctioned by Government. The instructions contained in the Board's Standing Circular, dated 20th June 1865, No. 39 not having been in the past year attended to in regard to these institutions, as already reported in my letter, dated 6th July 1866, No. 137, their transactions do not appear in the accounts now submitted under "Endowment Fund." The orders of the Board have, however, been carried out in the current year, the entire amount of the sanctioned allowance having been drawn in one abstract (by debiting the proper head of charge), and credited to Endowment Fund, to which last head all the charges of the Chuttrums have, from the beginning of the current year, been debited. The transactions of these Chuttrums will, therefore, be regularly noticed in my next and future reports.

Exd. T. Cartledge.

NELLORE, 30th August 1866.

No. 280.

From T. A. N. CHASE, Esq.,
Acting Collector of NELLORE,

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

1. I have the honor to report on the operation of the Local Funds in this District for the official year 1865-66, which expired on the 30th April last.

2. The various Funds comprised under the general head of "Local Funds" in Nellore are as shown in the margin; and with reference to the instructions conveyed in the Board's Miscellaneous Circular, No. LXXXVI, (Board No. 4,198) dated 20th July 1865, the separate reports on the condition of the Travellers' Bungalows and the Lungerkhana have been dispensed with, and are embodied in this letter. I will notice the transactions of each Fund during the year under report in the order given above.

1. District Road Fund.
2. Jungle Conservancy Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Endowment Fund.

District Road Fund.

3. Two statements, one a general abstract of receipts and disbursements on account of each Fund, and the other the particulars of the expenditure from the District Road Fund are, as usual, submitted. And under the head of the "District Road Fund" the total receipts of the year under review amounted to Rupees 35,098, which, with the previous year's balance, viz., Rupees 3,693, raised the total amount available to Rupees 38,791. Of this sum, Rupees 33,318 are shown under the head of expenditure, leaving at the end of the year a balance in the Collector's Treasury of Rupees 5,473.

4. The total amount available during the year being given at Rupees 38,791, the particulars of these receipts are as follows:—

	Rs.
Two per cent. road cess	14,776
Ferry rents and tolls	2,444
Cattle pounds	13,778
Sundry small farms	82
Cash refunds of charges of previous year's expenditure.	2,118
Total...	33,198,

to which if the unadjusted items of 1864-65, viz., cash balance in the hands of the officers of the Public Works Department, &c., and the balance on the 30th April 1865 in the Collector's Treasury be added, gives the sum total of Rupees 38,791, or an increase of Rupees 2,452 over the total receipts of 1864-65.

5. Of Rupees 33,318 shown as expenditure for the year under report, Rupees 10,672 are unadjusted items, Rupees 1,670 charges for superintendence for 1865-66 on account of the salaries of the Public Works officers, Rupees 642 miscellaneous payments, such as supplements to local subscriptions, and Rupees 20,334, the *bona fide* expenditure during the year on works proper, or 52 per cent. of the total amount available.

6. It will be thus seen that on works proper the expenditure was very little more than half the available assets, but the allotments were Rupees 29,620, or 76 per cent. of the available assets. And the chief reason for the expenditure during the year under review not having been more was on account of the late date at which several of the allotments were made, which rendered it impossible for the officers of the Public Works Department to carry out the works; hence also the large sum shown in Statement No. 1, as placed at the credit of the Superintending Engineer, and remaining unspent at the close of the year.

7. Of this sum, viz., Rupees 8,637, Rupees 655 have been set apart for petty Establishments for 1865-66, and the remainder, Rs 7,982, have been since re-allotted* for expenditure in the current year.

* Order of Government, Revenue Department, No. 2,070, dated 14th August 1866, communicated with Board's Proceedings of 17th idem.

8. The other two "Unadjusted items" shown under the head of expenditure call for little remark. Rupees 1,889 is the balance, inclusive of recoveries, outstanding against the officers of the Public Works Department from 1864-65, and should have been refunded into the Treasury by them, but has not. On this point the Superintending Engineer has been addressed, and the refund well probably shortly be made, and will add so much more to our resources for the current year.

9. The other item, Rupees 135, is a sum placed with the Tahsildars for disbursement on account of the Someswaram road; but which was not paid by them owing to the items for which it was intended not having been satisfactorily completed before the close of the last year. It will be duly disposed of in the current year.

Expenditure on works proper.

10. Of the expenditure on works proper, Rupees 17,161 was for works carried out by the professional Department, and Rupees 3,172 for work done by the officers of the Revenue Department. The whole of this latter sum was expended on the road from Someswaram to Nellore by Podalakuru, with branch from the latter place to Trunk road No. 6, north of Mannabole (item No. 25 in the Local Fund Budget for 1865-66.)

11. The work done on this line has been reported in detail in Mr. Dykes's letter of the 21st June 1866, No. 190, in reply to the Board's requisition in their Proceedings of the 1st idem, No. 3,765, and recapitulation here of the work performed seems unnecessary. Suffice it to add that a good fair weather road has been opened out in a very important part of the district, and, an easy means of communication both with Madras and Nellore afforded to the people of that locality. The expenditure has been in excess of the allotment by Rupees 251-12-1.

12. Of the works carried out by the professional Department, the chief item has been the Kanigiri, Kandukuru, and Ullapalem road to the Beach, (item No. 20, Local Fund Budget for 1865-66.) The allotment for this line from the Road Fund for the year under report was Rupees 6,000, in addition to which a further grant of Rupees 5,000 was sanctioned by Government* for opening out the communication with the port from the proceeds of Flotsams and Jetsams collected in this district up to 1861-62. The total grant from both sources was, therefore, Rupees 11,000, and the total expenditure on the line Rupees 11,370-7-9, from which if the Rupees 5,000 or second allotment be deducted, the remainder, Rupees 6,370-7-9, is the sum debitable to the Road Fund, as expended on the work during the year in question. The objects of this road and its utility, &c., were considered and disposed of in Government Proceedings, Revenue Department, dated 3rd March 1866, No. 550, communicated with Board's Proceedings, dated 9th idem, No. 1,645; and during 1865-66, the earthwork with masonry tunnels, &c., has been completed for the first sixteen miles, and for the next five miles the earthwork has been finished. With the allotments for the current year, it is expected the work will be completed according to estimate, and the road finished up to the village of Ponnaluru.

* Proceedings, Marine Department, No. 185, dated 24th August 1865.

13. The Alluru and Isakapalli road to the Beach (item No. 21, Local Fund Budget of 1865-66) is the next important item of expenditure during the year under report by the professional Department. Three and five-eight miles of the road are reported completed, and 19 tunnels built. For this work also like the Kanigiri, Kandukuru, and Ullapalem road a grant of Rupees 4,494 was given by Government from the proceeds of Flotsams and Jetsams, in addition to an allotment for it of Rupees 5,000 from the Road Fund. The total expenditure during the year was Rupees 9,810-8-7, of which after deducting the second allotment of Rupees 4,494, Rupees 5,316-8-7 is the sum debitable to the Road Fund as expended on the line in question.

* Subsequently reduced to Rupees 2,035—Vide Board's Proceedings, dated 22nd March 1866, No. 1,030.

14. The metalling of the road from the Pennair anicut to the Nabobpett bridge, for which an estimate for Rupees 2,220* was sanctioned in Government Proceedings, Revenue Department, 29th January 1866, No. 253, is reported to be completed, and the expenditure incurred Rupees 1,813. The balance of the estimate is required for planting the side slopes and protecting the road which will be done this year.

15. On the Nellore and Gangapatnam road to the sea Rupees 1,181 were laid out, which is another further step towards completing this most useful line. And on the Sangam and Kaligiri road (item No. 24, Local Fund Budget for 1865-66) Rupees 508 were laid out, but Mr. Dykes had not the opportunity of inspecting this line and seeing whether the defects commented on in paragraph 9 of his Report for 1864-65 have been rectified.

16. Rupees 1,073 were laid out in opening the road from the Dorenall road to Udayagiri (item No. 23, Local Fund Budget for 1865-66). The work done on this line also was not inspected by Mr. Dykes, and Rupees 316 for opening out the Kavali, Kaligiri, and Zaladanki road, and completing the trace in view to preparation of the requisite estimates, and a small sum of Rupees 48 for the Nabobpett and Narukuru road complete an expenditure of Rupees 16,627-8-9 on account of "New Works," (part I of the Local Fund Budget,) during the year under report.

17. On Repairs the expenditure was small, viz., Rupees 533-14-2, as exhibited in the accompanying Statement No. 2, and calls for no particular remark. Added to the amount given for "New Works" in the preceding paragraph it makes Rupees 17,161, and concludes the review of the works executed in 1865-66 from the Road Fund by the professional Department.

Jungle Conservancy Fund.

18. Under the head of "Jungle Conservancy" it will be observed from the abstract given below showing the transactions of this Fund, that the sum available, inclusive of the balance at the beginning of the year, amounted to Rupees 30,022, and the expenditure to Rupees 7,523, leaving a balance at its close of Rupees 22,499 :—

	Rupees.
Balance at the beginning of 1865-66...	3,580
Receipts during the year	26,442
Total including the balance...	30,022
Charges...	7,523
Balance...	22,499

19. The receipts in 1865-66, viz., Rupees 26,442, it will be seen is a great increase on the receipts (Rupees 1,611) of 1864-65, and is owing to the revenue from the Sriharicotta jungles being credited now to this Fund under the Order of Government, 11th September 1865, communicated to me with Board's Proceedings of the 15th idem, No. 5,743, which was not the case last year.

20. The charges amounted to Rupees 7,523, against Rupees 322 in the previous year, and may be classified as follows :—

		Rupees.
Casuarinas		762
Plants	437	
Establishment	305	
Sinking a well	20	
Experimental firewood plantations near Nellore ...		1,735
Watching fees		32
Avenues on Madras road		3,550
Planting topes		1,444
Total...		7,523

Of the Rupees 1,735 expended on account of the experimental firewood plantations near Nellore, Rupees 1,004-5-0, or the expenditure on this account up to the end of January last, have been re-credited in May 1866 to "Jungle Conservancy Fund," in reference to Government Proceedings, Revenue Department, dated 21st March 1866, No. 689, and the difference, or the expenditure on account of these plantations in February, March, and April, will also be submitted for special sanction in the next Report concerning them, so that the actual transactions during the year under report, after deducting this item, stands at Rupees 5,788, or 19 per cent. only of the amount available.

21. A new plantation of some 2,000 Casuarinas, which has since been extended to 5,000, was laid out in Allipuram, a village in the Delta, some four miles eastward of Nellore. The plantations at Dugarazupatnam, Krishnapatnam, and Kottapatnam were looked after, and are thriving, and a well was sunk at Allipuram at a cost of 20 Rupees.

	Rs.	Rs.
Guduru Taluk		388
Tope at Kottapatnam...	200	
Do. Dugarazupatnam	150	
Do. Guduru	7	
Do Chillamatturu	6	
Do. Gunupadu	25	
Nellore Taluk		1,016
Tope at Ramachendrapuram	80	
Do. Koduru	36	
Do. Devaravemuru	50	
Do. Bodduvaripalem	24	
Do. in Nellore	856	
Purchase of seeds		10½
Total ...		1,444½

22. A charge of Rupees 1,444 was incurred for Palmyra topes, as detailed in the margin, and Rupees 3,550 was the expenditure on account of a tope being planted on the camping ground for troops to the south of Nellore, and for an avenue along the first nine miles of the Madras road. The soil being gravel and unfit for the growth of the commonest kinds of trees the expenditure last year was chiefly for laying out the tope, making holes to plant the trees in, and filling them in again with a better description of earth to ensure of rapid growth.

Pound Fund.

23. The receipts under this head amounted during the year to Rupees 13,055, which if added to the balance at the beginning of the year makes the total Rupees 22,291. Of this sum, Rupees 5,117 were spent on establishments and on the erection and maintenance of Pounds, &c., as particularized in the accompanying General Abstract No. 1, and Rupees 13,778 transferred to the District Road Fund, leaving Rupees 3,396 as the balance on the 30th April 1866.

24. The amount proposed originally to have been transferred during the year under report to the District Road Fund was Rupees 6,000, but it will be seen we were able to transfer more than double that sum, and yet maintain the pounds efficiently. I have not shown any sum as proposed for transfer similarly in the current year as the balance at its beginning is small; but there is no doubt, judging from the actuals of the previous years, we will be able to spare *at least* five or six thousand Rupees from the Cattle Pound Receipts as the year advances for transfer to the Road Fund.

Public Bungalow Fund.

25. The receipts during the year on account of Bungalows was Rupees 710 by fees levied from travellers, against Rupees 717 from the same source in the previous year, which sum was raised to Rupees 2,110, by the addition of Rupees 1,400, being the grant-in-aid from the Imperial Funds. The charges were Rupees 1,324 against Rupees 1,862 in 1864-65, and left a balance on the 30th April 1866 of Rupees 1,040, inclusive of the balance of Rupees 254 at the beginning of the year from the transactions of 1864-65.

26. It will be thus seen that while the receipts during the year have been only 7 Rupees less than in 1864-65, there has been a considerable reduction in the charges, which has tended to swell the balance at credit of the Fund on the 30th April 1866, by Rupees 786 over the balance on the 30th April 1865. The reduction in charges is owing entirely to the revised establishments maintained under the orders* of Government, dated 11th May 1865, No. 992, Revenue Department, from the 1st July last, while the new rates of fees levied in accordance with those orders have not in any way tended to swell the receipts.

* Circulated with Board's Miscellaneous Circular, No. LXIX, (Board No. 3,431,) dated 22nd June 1865.

27. The Bungalows have, on the whole, been cleanly kept and efficiently maintained. No complaints of any consequence have been received from any travellers, except regarding the inconvenience they have had to put up with at Dugarazupatnam for the want of a sweeper, regarding which Mr. Dykes addressed the Board. The new Bungalow at Guduru was opened out for the accommodation of travellers towards the close of the year, and the return of the condition, &c. of the Bungalows in the form received with the Board's Miscellaneous Circular, dated 20th July 1865 No. LXXXVI (Board No. 4,198,) is under preparation, and will be submitted as soon as ready.

Endowment Fund.

28. The only item in Nellore to be noticed under this head is the Lungerkhana, the annual report on the operations of which during the year under review is embodied in this report in reference to the Board's Circular quoted in the second paragraph above.

29. The charity has been conducted as in previous years under the supervision of a Committee, who meet quarterly and audit the accounts, &c., and nothing worthy of mention has occurred during the year. The receipts on account of the charity amounted to Rupees 3,297-3-0, being Rupees 357-3-0 balance from the previous years, and Rupees 2,940 the amount of the annual Government grant. The total expenditure for the year was Rupees 3,248-6-11, as particularized in the margin, which is Rupees 48-12-1 less than the sum available, and 11·06 pies per head on 56,394, the gross number of recipients resident and non-resident.

Distributed at the Infirmary in the Town of Nellore.	Rs.	A.	P.
In Rice	2,240	11	8
In Cash	502	9	3
	2,743	4	11
In the taluks in Cash	334	2	0
Establishment	171	0	0
Total...	3,248	6	11

30. The number of persons relieved, and the cost and rate per head during the year under review in comparison with 1864-65, is shown in the following abstract, from which it will be seen that relief was afforded to nearly 10,000 persons more than in the previous year, the rate of diet per head having been about half a pie less than in 1864-65. This great increase in the number of persons relieved is owing to the balance of the previous years being brought forward and expended, as well as to the available funds of the year under report being availed of to a greater extent than has been hitherto customary, notwithstanding which we were unable to enrol on the lists for relief several applicants, as we had used nearly the whole amount available, the balance at the end of the year having been only Rupees 48-12-1.

	Number relieved.
1865-66	56,394
1864-65	46,755
Increase...	9,639

1864-65.			1865-66.			Comparison between the cost.	
Number relieved.	Cost.	Rate per head.	Number relieved.	Cost.	Rate per head.	Increase.	Decrease.
1	2	3	4	5	6	7	8
Number.	Rs. A. P.	A. P.	Number.	Rs. A. P.	A. P.	Rs. A. P.	Rs. A. P.
46,755	2,833 2 3	0 11½	56,394	3,248 6 11	0 11·06	415 4 8	... ...

31. In reference to the sum of Rupees 357-3-0, brought forward as the balance of previous years, it may be necessary for me to explain how the sum has been arrived at, as in the Statement given in paragraph 48 of the Board's Proceedings, dated 12th May 1866, No. 3,321, this same balance has been set down at Rupees 791-10-6. The following figures will explain at a glance the difference, which arises, the Board will see, from their having failed to charge the Fund with the

expenditure incurred in 1862-63 in fitting up the old Military Hospital, as detailed in the repor on the Lungerkhana for that year, dated 27th May 1863, No. 159.

Years.	Annual grant.	Expenditure.	Balance.
	Rs.	Rs. A. P.	Rs. A. P.
1858-59	2,940	2,935 2 7	4 13 5
1859-60	2,940	2,803 15 5	136 0 7
1860-61	2,940	2,776 7 4	163 8 8
1861-62	2,940	2,756 12 4	183 3 8
1862-63	2,940	2,848 14 11	91 1 1
1863-64	2,940	2,833 14 8	106 1 4
1864-65	2,940	2,833 2 3	106 13 9
Total...	.....	.....	791 10 6
Amount expended in 1862-63, for furniture, &c., and the outfit of the old Garrison Hospital as an Infirmary for the admission of indoor recipients, &c.—*Vide* Collector's letter to Board, dated 27th May 1863, No. 159			434 7 6
		Balance..	357 3 0

32. The usual Statement in the prescribed form is also herewith submitted, of the operations of this Fund during the year under report, and for carrying to the credit of this year's accounts the balance of Rupees 43-12-1, shown as the saving from the transactions of 1865-66. I have the honor to request the Board will be pleased to accord the requisite sanction.

Exd. T. Cartledge.

ARTUR TALUK, 7th September 1866.

No. 164.

From the Honorable D. ARBUTHNOTT,
Collector of SALEM,

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

1. I have the honor to submit my usual Report on the operations of Local Funds for the Official year 1865-66, with three Statements prepared in the forms prescribed by the Board.

2. Of the three Statements, No. I. shows the receipts and disbursements of the items noted in the margin, under the head Local Funds, to which an abstract showing the Demand, Collection, and Balance of certain items* under District Road Fund is appended; No. II. exhibits the nature of the work performed from the District Road Fund; and No. III. shows the result of the receipts of the several items under each head of the Local Funds of the past and current year.

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

* Ferry rent and tolls.
Road Cess from the Ryots.
Sale of Manure.
Fish Rent.

District Road Fund.

3. The total receipts under the District Road Fund during the year under report amounted to Rupees 65,393-0-9, being an increase of Rupees 21,552 over the year 1864-65. This increase is chiefly owing to a sum of Rupees 23,102-3-10, the rent on palmyra trees collected during the whole year, having been carried to the credit of District Road Fund under orders of the Board, conveyed in their Proceedings, dated 4th May 1864, No. 2,697, and to another sum of Rupees 3,000, the arrears under the Road Cess, outstanding on the 30th April 1865, having been collected during the year 1865-66.

4. Subscriptions realized by the inhabitants of Usur taluk, on account of Sanitary Association for the Usur town, in the year, amounted to Rupees 712-4-2, and contributions made by the public, both in money and in labor, were Rupees 121; in all Rupees 833-4-2.

5. As proposed in paragraph 19 of my Local Fund Report for 1864-65, a sum of Rupees 4,116-8-9, being the surplus of pound collections, was transferred to the credit of the District Road Fund.

6. Interest, amounting to Rupees 5,278-4-0, accrued in 1864-65 and 1865-66, on surplus Pagoda Funds, invested in Promissory Notes, was drawn in the latter year and carried to the credit of District Road Fund. This item has also caused an increase in the receipts.

7. The charges debited to the District Road Fund during the year amounts to Rupees 41,179-1-3. The actual expenditure on works was Rupees 27,795-11-9. Out of this sum Rupees 27,218-10-0 were spent on roads, bridges, and on account of miscellaneous improvements by the Revenue Department, and the remainder, viz., Rupees 577-1-9, was disbursed to the Contractors, to whom certain balance was due at the end of the official year 1864-65 for the works executed by them under the supervision of the Public Works Department during that year.

8. The sum placed at the disposal of the Public Works Department, by a corresponding deduction in the Plus and Minus Memorandum, under orders of the Accountant General, was Rupees 11,000, and the difference between this sum and that actually expended by them upon Local Fund works in the year 1865-66, will be credited in the Local Fund accounts of the current official year 1866-67, when it is communicated to this office by the Accountant General.

9. Out of the refund of Rupees 471-13-6 to the purchasers of avenue trees, sanctioned by the Board in their Proceedings, dated 16th December 1865, No. 8,068, Rupees 22-1-6 only was refunded to one of the purchasers, and the balance or Rupees 449-12-0 has not been refunded owing to the absence of the parties concerned; but it will, however, be disbursed during the current official year.

10. No separate amount was drawn by the Executive Officers of the Department Public Works on account of works executed by them during the year; but the sum of Rupees 139-5 8, shown as an unadjusted item in the Statement No. 1, was the balance which remained unexpended on the 30th April 1865, out of the amount drawn from the Collector's Treasury in the year 1864-65.

11. The course prescribed in paragraph 4 of the Board's Standing Circular, dated 20th June 1865, No. XLVI., in regard to payments to be made by Tahsildars, to whom the execution of Local Fund works is entrusted, was not observed by some of the Tahsildars, though they were directed to do so by the Deputy Collector in charge of the Treasury, consequently a cash balance remained on the 30th April 1866 in the hands of the Revenue Officers.

12. A sum of Rupees 610-7-8 was disbursed out of the District Road Fund on account of the Usur Sanitary Association as an equivalent to the sum subscribed by the inhabitants.

13. The bills for the works executed during the year will be submitted in due course.

14. It will be observed that there is a difference of Rupees 1,533-7-4 between the sum entered under Miscellaneous Receipts in the Statement for April 1866, and that exhibited under the same item in the Statement No. 1. Of the above sum, Rupees 1,404-3-4 is the amount realized by Sub-Collector and Tahsildars, as shown in the remark column of Statement No. 1, and Rupees 129-4-0 is the sum drawn from the general fund by the Tahsildar of Utengeri. This sum was drawn on the last day of April 1866, after his Taluk account was closed, and he was, therefore, unable to show it in his accounts for that month. It was, however, shown in the Local Fund accounts as expended, although not credited in them. In the following month the necessary adjustment was made in the accounts. The sum of Rupees 1,404-3-4 above referred was not exhibited in the monthly Statement submitted to the Board of Revenue, because the receipts of the several officers had not reached this office, nor had they credited the amount to Ain within the close of the year under report, though they had been requested to do so. This sum, *plus* Rupees 129-4-0 has, however, been exhibited on both sides of Statement No. 1.

15. Sums amounting to Rupees 2,624-7-0, expended by several officers on roads, and in the formation of Government gardens, topes, and nurseries, and planting avenue trees as shown in the margin, have not been shown in the Progress Report for April 1866, because no account of expenditure was received until about the middle of May 1866. This charge has, therefore, been added to the sum of Rupees 25,171-4-9 in the Progress Report for April 1866, and the total expenditure on all works has been entered in Statements Nos. I. and II.

		Rs.	A.	P.
Amount spent on account of Sanitary Association		1,389	14	11
Do.	for constructing roads	39	15	8
Do.	on account of tope	661	8	11
Do.	for repairing market shed	117	12	0
Do.	on account of Government garden	82	13	0
Do.	for planting avenues	332	6	6
	Total ..	2,624	7	0

Jungle Conservancy Fund.

16. There is no Jungle Conservancy Fund in this district at the disposal of the Collector.

Pound Fund.

17. Collections made under this head during the year were Rupees 8,621-13-3, and the balance or Rupees 5,146-8-9, which remained on the 30th April 1865, added to the actuals, gives a total of Rupees 13,768-6-0. The amount expended on account of Pound Fund was Rupees 7,766-1-5. If this sum be deducted out of the total receipts, there remains a balance of Rupees 6,002-4-7 unexpended on the 30th April 1866. Of this balance, I propose that Rupees 4,002-4-7 be transferred to the credit of District Road Fund, retaining a sum of Rupees 2,000 for the expenditure connected with pounds for the year 1866-67; on receipt of the Board's sanction the proposed transfer will be made in the accounts.

18. Rupees 4,146-8-9, referred to in paragraph 19 of my Local Fund Report for 1864-65, was transferred to the credit of District Road Fund, as explained in paragraph 5 of this letter.

Bungalow Fee Fund.

19. Fees collected from travellers during the year amount to Rupees 405-14-8, and receipts from other sources were Rupees 325-6-9, in all Rupees 731-5-5. The total receipts, with the sum of Rupees 1,917 the Government grant during the year, were Rupees 2,648-5-5. The actual expenditure on account of Bungalow establishment, &c., was Rupees 628-14-9.

20. Out of the twenty-six bungalows in this district, five were sold, as they were not required for public use, thirteen are maintained by subscriptions paid by district officers, five are supported both by Government grant and the fees realized from travellers, one has been made over to the Police Department, one has been converted into the Head Assistant's Office at Tripatur, and one at Vaniembady was intended for the Sub-Magistrate's office at that place. It is, however, so dilapidated as to be unfit even for repair.

21. The Statement upon the actual condition of the Travellers' Bungalows in this district is herewith forwarded.

Endowment Fund.

22. There are no Lungerkhanas in this district. The only Choultry maintained by Government grant, and placed under the management of the Collector, is Toppoor Choultry. The annual grant for the establishment of this Choultry is Rupees 198. There are twenty-seven Chuttrums for the accommodation of native travellers, of which eighteen are maintained by endowment in land under the management of the proprietors, two have endowments in land, but the objects of the endowments are not fulfilled, and the Inam lands are left waste; the Tahsildars concerned have, therefore, been directed to inquire and report on these cases; six are maintained by the proprietors themselves, and one is occupied by the Police Department; the family of the original owner having become extinct, it was repaired by Government about 25 years ago, at a cost of Rupees 400, and has since remained in their possession. Besides these there are sixteen water-pandals maintained by Government grant-in-aid.

Village Service Fund.

23. There is no Village Service Fund in this district.

24. I regret to state that the early submission of this report has been unavoidably delayed, owing to the many inaccuracies and discrepancies found in some of the accounts received from the Tahsildars, and which consequently had to be returned for correction.

Exd. T. Cartledge.

OOTACAMUND, 12th September 1866.

No. 226.

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

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

1. I have the honor to forward the Annual Returns, Nos. 1 and 2, connected with the operation of the Local Funds for the year 1865-66. As already communicated to the Board in my letter noted in the margin, I was under the impression that the unexpended portion of the amount transferred from the District Road Fund to the credit of the Public Works Department during the year under report, would have to be re-credited in the accounts of the same year, and was waiting for the intimation promised by the Accountant General in regard to the actual amount to be so re-credited, but it has not as yet been received; and as the Board have in paragraph 2 of their Memorandum of the 11th August 1866, No. 777, stated that the transaction in question is to be effected in the current year's accounts, I hasten my report for the year just gone by. The transactions of each Fund are separately noticed below, according to the order given in Statement No. 1.

Dated 2nd June 1866, No. 144.
„ 19th July „ „ 186.
„ 21st August „ „ 215.

I. District Road Fund.

2. The receipts of the year under review amounted to Rupees 38,500-6-5, which, with the opening balance both in the Treasury and in the hands of the Executive Engineers, amounting to Rupees 9,954-1-4, raised the total available amount to Rupees 48,454-7-9. Of this sum, Rupees 30,800-1-2 were actually spent, and Rupees 7,488-0-4 are the unexpended portion of the amount transferred to the Public Works Department to be re-credited to the Local Fund accounts, leaving a balance of Rupees 10,166-6-3 in the Treasury at the end of the year. The particulars of receipts as compared with the preceding year are shown in the following abstract :—

Items.	1864-65.	1865-66.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ferry Rents and Tolls	3,508 14 0	4 555 2 0	1,046 4 0	... ...
2. Toll on Roads	16,876 8 8	22,020 10 6	5,144 1 10	... ...
3. Road Fund	105 1 7	6,320 3 8	6,215 2 1	... ...
4. Avenue clippings	797 11 9	304 13 5	... ...	492 14 4
5. Surplus collection of Pound Fund.	4,000 0 0	4,000 0 0	... ...	... ...
6. Sale of Materials, &c., already charged in the accounts	124 14 0	6 12 10	... ...	118 1 2
7. Amount re-transferred to the credit of District Road Fund from the amount transferred on account of Public Works Establishment.	2,323 0 0	... ...	... ...	2,323 0 0
8. Other items such as fish rent, sale of manure, &c.	1,599 8 3	1,292 12 0	... ...	306 12 3
Total ...	29,335 10 3	38,500 6 5	12,405 7 11	3,240 11 9
Deduct Decrease ...	... ...	... ...	3,240 11 9	.. ..
Net Increase ...	... ...	... ...	9,164 12 2	... ...

3. It appears that there is a net increase of Rupees 9,164-12-2, arising from a gross increase of Rupees 12,405-7-11 and a gross decrease of Rupees 3,240-11-9. This result is due to an increase in the rental of the Ferry Farms on the Cauvery and Amravutty rivers, to the establish-

ment of a Toll-bar at the Craigmore cutting on the road from Coonoor to Ootacamund from July 1865, under the Orders of Government, dated 19th June 1865, No. 1,367, and to the levy of a Road Cess at two per cent. on the amount of reduction made in the assessment of old well lands under the authority of Government, dated 7th February 1865, No. 246.

4. The details of expenditure are given in the subjoined Memorandum in comparison with the previous year :—

Items.	1864-65.	1865-66.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Charges of collection of Tolls on roads, including construction and repair of Toll houses	4,152 8 6	5,585 11 9	1,433 3 3	... ...
2. Repairs of Bungalows and removing Prickly-pear	80 0 0	50 0 0	... ...	30 0 0
3. Planting avenues	318 2 2	... .	... ...	318 2 2
4. Construction of roads	2,232 7 0	3,455 0 0	1,222 9 0	... ...
5. Repairs of roads	14,165 5 2	17,330 4 9	3,164 15 7	... ...
6. Cost of petty establishment on several works	... ...	1,851 0 0	1,851 0 0	... .
7. Ten per cent. for Public Works supervision by Engineer Officers...	1,443 0 0	1,800 0 0	357 0 0	... ...
8. Repairs of Chuttrums	1,097 9 10	728 0 8	... ...	369 9 2
Total ...	23,489 0 8	30,800 1 2	8,028 11 10	717 11 4
Deduct Decrease ...	... ...	... ...	717 11 4	... ...
Net Increase ...	.. ..	... ...	7,311 0 6	... ...

5. Out of the aggregate expenditure of Rupees 30,800-1-2 shown above, Rupees 5,585-11-9 were spent for pay of establishment and Saderwarid charges of the Toll-bars established at the different places noted in the margin, including construction and repairs of temporary Toll-houses, and Rupees 50 were appropriated for the repairs performed by the Revenue Department to a Goomachy or Tent shed attached to the Travellers' Bungalow at Suttimungalum, making in all Rupees 5,635-11-9. The increase in the charges of collection of the Toll Department is owing to the establishment of a Toll-bar at the Craigmore cutting from July 1865, and to the payment of salary of the Toll Sibbandy at Suttimungalum and Bhowany for twelve months; whereas in 1864-65, it was only for three months.

Sunganoor.
Burliar.
Craigmore Cutting.
Kalhutty.
Suttimangalum.
Bhowany.

6. As regards the expenditure incurred on works performed by the Public Works Department, I beg leave to state that under the orders of the Accountant General noted in the margin, a sum of Rupees 32,500 was transferred to the credit of the Public Works Department, and Rupees 152-5-9 remained in the hands of the Executive Officers on the 30th April 1865; in all Rupees 32,652-5-9. The amount actually spent by the Executive Engineers as appears from the Progress Reports received from them, and from a general Statement furnished by the Superintending Engineer, Seventh Division, amounts to Rupees 21,513-5-5.* To this expenditure must be added Rupees 1,800 the cost of petty establishment as per Memorandum submitted with my letter of the 11th June 1866, No. 157, and Rupees 1,800 the per-centage charge for supervision of works by the Executive Officers. Another sum of 51 Rupees; being portion of the cost of establishment for works performed by the Public Works Department from Jungle Conservancy Fund transferred to the credit of that Department, has also to be added. The circumstances connected with this transaction will be noticed in its proper place. Thus the aggregate expenditure by the Public Works Department, including cost of establishment, &c., amounts to Rupees 25,164-5-5, leaving Rupees 7,488-0-4 to be re-credited in the accounts of the current year.

Dated 5th July 1865, No. 1,068.
" 28th March 1866, No. 5,811.

*Vide particulars in Statement No. 2.

II. Jungle Conservancy Fund.

7. The opening balance of this Fund amounted to Rupees 2,769-2-11, viz :—

	RS. A. P.
Cash in the Treasury	2,735 11 10
Unadjusted items of last year brought forward... ...	33 7 1
	2,769 2 11
Add collections during the year...	2,032 11 8
	4,801 14 7

Of this sum, Rupees 127-6-4 were paid to village officials, being commission on the amount of seigniorage collected by them on firewood, &c., felled in the jungles; Rupees 134-11-0 were spent for wages of coolies employed in watering young trees in the Government Topes at Caroor and Kongiam; and Rupees 50 were laid out in repairing a well for the use of the plantation at the latter place. A sum of 18 Rupees was paid by a certain individual as seigniorage for certain trees which he was permitted to cut for his own use in the Metapolliam jungles; but before he could fell the trees marked by him, they were burnt by an accidental fire, and it became necessary to refund the amount to him. This re-payment has formed an item of charge in the accounts of the Jungle Conservancy Fund. Thus the total amount spent by the Revenue Department amounts to Rupees 330-1-4. Under the orders of the Accountant General, dated 15th December 1865, No. 3,827, Rupees 1,000 were transferred to the credit of the Public Works Department, of which Rupees 951 were expended, as detailed in the margin, leaving a balance of Rupees 49. The 10 per cent. charge for petty establishment amounted to Rupees 100, as shown in the Superintending Engineer's Memorandum submitted with my letter of the 11th June 1866, No. 157, of which, deducting the available balance of 49 Rupees, the extra sum of 51 Rupees has been charged to the District Road Fund, as stated in paragraph 6 of this report. The aggregate expenditure under the Jungle Conservancy Fund would thus appear to have amounted to Rupees 1,330-1-4, which being deducted from the available Fund, leaves a balance of Rupees 3,471-13-3 at the close of the year. This sum I propose spending in the formation of good wells at points where plantations are designed, and in raising topes at halting places on lines of traffic, as directed in the Board's Circular Memorandum of 15th August 1866, No. 801.

	RS. A. P.
Nurseries in Coimbatore and Pulladom taluks ...	346 2 11
Do. in Pollachy Range...	99 0 0
Do. in Bhowany, Errode Range	218 13 6
Do. in Caroor Range	287 0 0
	951 0 5

	RS. A. P.
In the Treasury	3,453 1 2
In the hands of Tahsildar	18 12 1
	3,471 13 3

8. On the state of the topes maintained by the Revenue Department, I beg to annex an extract from my Acting Sub-Collector's report, dated 19th June 1866:—

" The report submitted by the Tahsildars show that in the Caroor taluk firewood topes are " formed in three villages, and in two of them there are about 1,000 Caruvala trees, which are " in a thriving state, besides some young plants which are doing well. In the third, some of the " trees consisting of Tamarind, Margosa, " Caruvala," " Velvala," " Ichi," &c., have withered " away from want of water, while the rest promise to do well.

" In the Dharapuram taluk there were planted 654 trees in the tope situated in the Cus- " bah, but they are all entirely withered, and consequently the tope has been abandoned.

"The two topes situated at Congiam and Cathankany are in a flourishing state, and the "trees in the tope at Congiam are coming on fairly in consequence of the tope being well "irrigated from a well, which the Deputy Tahsildar repaired with the permission of the Sub-Col- "lector, the expenses connected with its irrigation being met by the produce accruing from culti- "vating the spaces left between the plants, with Cholum, as explained by Mr. McQuhae in his "Official Memorandum, dated 13th June 1865."

III. Bungalow Fee Fund.

9. The balance at the commencement of the year was Rupees 984-13-4, as shown in the statement forwarded with my letter of the 28th July 1866, No. 143; receipts during the year amounted to Rupees 4,202-14-0, as particularized below; making in all Rupees 5,187-11-4. Of this sum, Rupees 1,327-4-10 were spent on account of pay, &c., of the establishment employed in the Travellers' Bungalows, and Rupees 22-0-11 were laid out in repairing old furniture; thus the aggregate expenditure amounted to Rupees 1,349-5-9, leaving a balance at the close of the year of Rupees 3,838-5-7. As directed in the Board's Miscellaneous Circular of the 20th July 1865, No. LXXXVI, (Board No. 4,198,) a report, prepared in the form which accompanied it, showing the actual condition of the bungalows for the year under review is herewith forwarded, together with one for the four months, from January to April 1865, the previous report having been closed to the 31st December 1864. The total number of Travellers' Bungalows in this District, as shown in the report for 1864, dated 22nd February 1865, was 23, of which those at Pollachy, Oodoomalpettah, and Palladom have been made over to District officers for their occupation under the Orders of Government, dated 17th October 1865, No. 2,516; that at Annoor has been transferred to the Police Department. These bungalows are not included in the present report. Mr. Smith gave up the Coimbatore Bungalow on the 1st May 1866. For some time subsequently it was occupied by Assistant Collector Mr. Wilkinson, and since his departure to North Arcot it has been occupied by Mr. Smith, the Assistant Engineer. The Neddivuttum and Pykarra Bungalows have been leased to Madura Butler from January 1866.

	RS.	A.	P.	RS.	A.	P.
Government Grant				2,517	0	0
Fees paid by travellers				330	10	0
Rent of Bungalows leased for Hotels.						
Coimbatore, for twenty-four months, at 10 Rupees per month	240	0	0			
Metapolliam, from March 1865 to January 1866, at 20 Rupees per month	220	0	0			
Coonoor, from March to January 1866, at 25 Rupees per month	275	0	0			
Neddivuttum, from January to March 1866, at 20 Rupees per month	60	0	0			
Pykarra, from January to March 1866, at 10 Rupees per month	30	0	0			
	825	0	0			
Rent paid Mr. Horsfall, of the Cotton Cleaning Company, for occupation of the Bungalow at Pulladom, from September 1864 to October 1865, at 1 Rupee per diem	426	0	0			
				1,251	0	0
Sale of furniture and old materials, &c.				62	4	0
Savings and Refunds				12	0	0
				4,202	14	0

IV. Pound Fund.

10. At the beginning of the year there was a balance of Rupees 8,526-10-7 under this head. The receipts during the year, including the unadjusted items brought forward from the previous year's accounts, amounted to Rupees 9,552-7-8: thus the total available amount was

CALICUT, 18th September 1866.

No. 270A.

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

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

1. In submitting the accompanying Memoranda of Local Fund balances at the end of 1865-66, as called for in the Board's Circular Memorandum, dated 11th August 1866, No. 777, (Statement somewhat similar to which was appended to my Statement for April 1866,) I have the honor to explain that certain alterations, as detailed below, have been found necessary since the submission of my Local Fund Report and Statement for April 1866.

2. In the collections, a sum of Rupees 862, contributed by private individuals in 1865-66 for the construction of a jetty on the bank of the Baleapatam river, was omitted to be included in consequence of its not having been brought to account, but spent directly upon the work. The collections in the present Memoranda have been, therefore, increased by the above amount.

3. The expenditure, Rupees 857-7-5, upon the work, which was executed by the Public Works Department, has been already included in Statement No. 2, which accompanied the Local Fund Report, though its execution from private contributions was not noticed in the report. The balance, Rupees 4-8-7, which is in the hands of the Tahsildar, has been added in the present Memorandum to the unexpended balance with Revenue officers at the end of the year.

4. The expenditure by the Public Works Department, as shown in the Local Fund Report and April's Statement, was less by Rupees 1,509-5-11, the amount expended on the works marginally noted, which were not brought forward in the Progress Reports of the Range officers, but which are included in a general Progress Report for the whole district received from the Superintending Engineer since the submission of my Report. These works have now to be added in the Statement No. 2, and the expenditure in the General Statement should be increased by the same amount. To save trouble a revised General Statement is herewith forwarded.

Cannanore Range.	RS.	A.	P.
Sloping the bank of Perunkolum ferry	140	11	11
Shekadavu bridge	6	0	0
Wynad.			
Road from Manantoddy to Coorg frontier	983	1	0
Constructing and maintaining ferries...	369	12	0
Palghat.			
Amount erroneously omitted to be entered in the Progress Report for the road from Pattambi Railway station to Angadipurom via Pulandole.	0	13	0
Total ...	1,509	5	11

5. In the orders of Government, dated 1st March 1866, No. 703, an advance of Rupees 3,668, from Local Funds for certain imperial works in the town of Cochin was sanctioned; but no advance was afterwards specially applied for, or given, and it was not, therefore, included in my accounts as expenditure. In the General Progress Report now received from the Superintending Engineer, the work is entered as having been executed from Local Fund loan. Should this advance be shown in the Annual Account Current of the Controller, it will be necessary to increase the Local Fund expenditure of the year by the amount, and to show it again as a recoverable item in 1866-67, which will make no difference as regards the available assets for 1866-67.

6. The above explains the differences which will be noticed between the Memorandum now sent, and the April Statement and Local Fund Report. I am in communication with the Superintending Engineer in regard to the unadjusted balance of 1864-65, and in regard to the adjustment of certain recoveries out of the expenditure of that year not yet apparently brought to credit, noticed in the Board's Proceedings, dated 25th April 1866, No. 2,899. The balance of 1865-66 is money advanced to the Wynad Deputy Collector for works, as explained in paragraph 5 of my letter, *plus* the balance of Rupees 4 with the Tahsildar out of private contributions for the Balcapatam jetty, which will be both taken into account in this year. The excess credit with Public Works Department of Rupees 10,760-9-4, can be re-credited in the Plus and Minus Memorandum only on the receipt of the finally adjusted account for 1865-66 from the Controller. I beg this may be expedited, to enable me to adjust all differences between the Plus and Minus Memorandum, and the Local Fund Accounts, which, under the new orders, need not exist hereafter.

Exd. T. Cartledge.

Enclosure in the Proceedings of the Board of Revenue to the Secretary to Govt. R. D. dated 15 January 1867 No. 274 -

Rec. 17/6/67.

Proc. 18th May 67 Ins. Dy. 171.

File of replies from Collectors regarding Local Funds for 1865-66.

KURNOOL, 19th September 1866.

No. 191.

From H. E. SULLIVAN, Esq.,
Acting Collector of KURNOOL,

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

1. I have the honor to forward the prescribed statements connected with the Local Funds of this district, and to submit the usual report for the year 1865-66, which I much regret has, owing to inadvertence, been so long delayed.

District Conservancy Fund.

2. The total receipts of the Road Fund, including the balance from last year, amount to Rupees 15,365-6-9 for the year under review. The expenditure amounts to Rupees 12,928-8-7, leaving a balance in the Treasury of Rupees 2,436-14-2.

3. The items of expenditure will be found in Statement No. 2. Rupees 2,880 have been spent on the construction of the road uniting the two Cusbah towns of Cumbum and Markapoor, and Rupees 8,699 in making the road between Nundikotkoor and Bairlooty. Rupees 1,299-15-11 have been expended on the repairs of the road between Nundikotkoor and Gadedemadagoo.

4. The necessity of devoting a large portion of the Local Funds to the construction of these two lines of road, was pointed out by my predecessor in his report for the previous year, so that I need not allude to it again here.

5. In paragraph 8 of his report for 1864-65, Mr. Minchin alluded to the increase which the District Conservancy Funds would receive from the road cess, as the new settlement progressed. A sum of Rupees 5,591 should have appeared at the credit of Local Funds for the past year from this source, but with the exception of Rupees 105 realized after the reductions on well lands, the balance was inadvertently carried to the credit of the general revenue, and this sum, Rupees 5,486, I request the Board's sanction to transfer to its proper head.

6. The surplus proceeds of cattle pound fines form the largest item of receipts. Ferry rents, it will be observed, yield a mere trifle, only Rupees 37, and I avail myself of this opportunity to ask the Board's attention to my letters, dated 7th April 1866, No. 66, and 11th May 1866, No. 105, on which no order has yet been passed. The boatmen drive a smart trade on the principal rivers, and could well afford to pay as in other districts for the privilege. I have paid Rupees 20 myself within the last few days for the conveyance over the Toongabudra of young trees for a tope and firewood plantation, which is being formed in the vicinity of Kurnool. The only other item which calls for remark is that of Rupees 246, the rent of manure. This has hitherto been derived from a bandy halt within the Municipal limits, and has, since the introduction of Act X of 1865, been licensed under Section 120. The Municipal Commissioners claim, and I think with justice, that all profits derived therefrom should be credited to the Municipal Funds. This sum, therefore, will not appear to the credit of the District Conservancy Fund in future.

Jungle Conservancy Fund.

7. The total receipts under this head, including last year's balance, amount to Rupees 6,177-3-0, and the expenditure to Rupees 1,368-13-11, leaving an unexpended balance on the 30th April of Rupees 4,808-5-1. Amongst the items of expenditure appears a sum of Rupees 153-14-6, which has been transferred to Forest Revenue, that amount having been erroneously credited to the Jungle Conservancy Fund. The rest of the money has been expended on the nurseries at Kurnool, Cumbum, and Koilgoontlah.

8. The unexpended balance is large, but measures have been taken for a more liberal expenditure this year. Planting is going on vigorously this season in the Nundial, Koilgoontlah, Sirwell, and Puttikondah taluks. In the vicinity of Kurnool a tope and firewood plantation have been commenced, 3½ acres have been sown with Mimosa Arabica and Juga dulcis, and two acres planted with young trees of different sorts reared in the Kurnool nursery. The Assistant Conservator of Forests, who resides at Nundial, reports that he has upwards of half a lakh of young trees ready for planting out at once, and funds will be supplied to him for the formation of a tope and construction of a well near the main road from Kurnool to Nundial.

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Stamping Fee Fund.

9. There were no receipts under this head.

Pound Fund.

10. The receipts during the year, including the previous balance, amounted to Rupees 14,779, of which Rupees 12,000 were transferred to the District Conservancy Fund; Rupees 122 were expended on pounds and establishments, leaving an unexpended balance of Rupees 2,657. According to the provisions of the Act, every head of a village is ex-officio keeper of the pound; but considering the amount of funds available, the responsibility incurred in the collection of fines, &c., and the very small remuneration received by the Reddies for their miscellaneous and general duties, I am of opinion that at least in the larger towns and villages they should receive a small monthly salary for this particular duty. There is only one paid pound-keeper in the whole district.

Public Bungalow Fund.

11. The total receipts under this head, including last year's balance and the Government grant-in-aid, come up to Rupees 501, and the expenditure to Rupees 333. The furniture in these buildings is in a wretched state, and travellers complain of having to pay fees for such inferior accommodation.

Endowment Fund.

12. This fund is derived from a lapsed pension formerly enjoyed by a Fakeer named Tofukali Shah. At his death a portion of it was made over by Government as a Lungerkhana Fund, and 32 aged and infirm persons daily receive half an Anna from it. Hitherto a separate statement has been sent regarding it, and it has this year been included in the Local Fund Statements under the orders of the Board, dated 17th June, No. 548, and 20th July 1865, No. 86, (Board No. 4,198,) respectively.

Exd. T. Cartledge.

Revenue Depart.

R. 1067.

Proceedings of the Madras Govt. under date the 10th May 1867.

Read the following Rc. of the Board of Revenue.

(Here enter 15th Jany. 1867, No. 274)

These Rc. contain the Board's report on Local Funds for 1865/66.

District Road Fund.

Receipts 1864/65 - Rs. 5,44,175.
65/66 - " 6,53,364.

The income of the District Road Fund amounted to Rs. 6,53,364 or Rs. 1,09,179 more than in 1864/65.

The increase resulted chiefly from the Fishery Rent, which were

were credited to the Fund for the first time in 1864-65, from the Road Cess which was collected throughout the whole of the district of Sri-chinopoly where the new settlement was completed, and which was imposed for the first time in Coimbatore, on the reduced assessment of old well land-from the augmented surplus of the Pound Fund-from the realization of outstanding Grass Rents in the Godavery district-and from the receipt for a full year, instead of a portion of a year of the income from Salmyra Rents in Salem, and from the percentage on escheat sales in Malabar-

The Road Cess was newly introduced into two districts, Madura and Kurnool, but the sum collected in Madura was very small and nearly the whole of that collected in Kurnool was carelessly credited to Imperial Revenue and has since been refunded.

The Govt observe with satisfaction that the contributions by private individuals in aid of public works increased from Rd 7,864 to Rd 14,154.- Vizagapatam, Cuddapah, Godavery, Malabar and South Arcot Districts were the in which the largest sums were thus collected. The Collector of North Arcot estimates that upwards of Rd 3,000 were contributed

contributed in labours for clearing away prickly pear in his district.

The balance at the credit of the district Road Fund on the 1st May 1865 amounted to Rs 3,50,066, and the current income of Rs 6,53,364 being added to it made up a total of Rs 10,03,420 available for expenditure. The charges upon this sum during the year for purposes other than actual construction which are detailed by the Board amounted to Rs 1,02,101, so that Rs 9,01,319 remained available for Roads & Communications. The amount expended was Rs 4,64,429 or only

This result though better than that of the preceding year, is still far from satisfactory, but the Government will not add any thing to the remarks made on the subject in their order on the Board's Report for 1864-65 during the current year

ge'ar the necessi-
-ty of creating em-
-ployment for the
distresse during
a season of great
scarcity has proba-
-bly caused an ex-
-traordinary ex-
-penditure from Lo-
-cal funds, and
the district officers
have now ex-

sufficient experience of
their fluctuations to be able
to estimate more accurately
the amount which will be
at their disposal, and to frame
their budgets so as to use it
to the best advantage.

The available funds
were most fully employed
during the year in South
Arcot, Kurnool and Malabar.
An improvement is observable
in the Tinnevelly and Go-
-davery Districts. The Cud-
-dapah, Madras, Madura,
Salem, Trichinopoly and
Kistna Districts still show
badly. The Collector of Viza-
-gapatam seems to have
done almost nothing with
the amount at his disposal
which

which was however but small. The Government trust that the report which has been called for by the Board will show that Mr. Carmichael's omission either to act on the sanction accorded to his estimate for the road from Narasapatam to Gol. conda, or to apply for sanction on account of other works was the result of some mistake.

The Government have considered the point raised in para 24 of the Board's Proceedings and concur with them in opinion that the cost of supervision by the Department of Public

Works

7

Works should be calculated with reference to the sums actually expended by them, and charged in the accounts for the last month of the official year. This course will be followed in future.

Found Funds.

1864-65 Rs. 182,212
1865-66 " 165,759.

The receipts from the Found Fund amounted to Rs 165,759 being Rs 13,547 more than in the preceding year. The balance on the 1st May 1865 was Rs 114,206.

The expenditure on roads was Rs 58,698 and Rs 104,132 were transferred to the District Road Fund, so that the balance in

Funds

hand at the end of the year was Rs. 11,135. The Board observe that Rs. 80,979 of this sum was to be transferred to the District Road Fund in the year 1866/67. The Govt. note that in Coimbatore a Rs. 7,138 was retained in deposit in lieu of the total expenses of the year 1865/66 were only Rs. 2,911, and that the balances in many other districts seem to be unnecessarily large. They concur with the Board in considering that provision for working the Land Act effectually should be made before calculating the surplus for transfer, but the Act has been in force since 1863, and the Collrs. should now be in a position to estimate the expences under it with accuracy.

The

Jungle Conservancy Fund.

1864-65	81,697
65-66	94,349

The Jungle Conservancy Fund produced Rs. 94,349 and the balance at the beginning of the year was Rs. 94,529. Of this Rs. 56,662 was spent, or only 60 per cent of the sum in deposit on the 1st May 1865! In proportion to the amount available this expenditure is even more unsatisfactory than that of the preceding year. The Board are of opinion, however, that the Collectors are beginning to take a greater interest in the Fund, and that their inaction is to be ascribed in part to the unpropitious character of the season. The Government hope that the observations made on this subject in G. O. 21st Augt. 1866 No. 2155 have by this time produced the desired effect.

The

The Godaveery-North Arcot-Nellore-Cuddapah-Madura and Tinnevelly Districts are conspicuous for the use made by the District officers of the Fund. Very little was done in any of the other districts.

The Fees collected from Travellers halting in Public Bungalows amounted to Rs. 11,741, and the receipts from Miscellaneous sources to Rs. 2,800. Adding the Government Grant, Rs. 18,773 and the sum in hand at the beginning of the year Rs. 9,980, and deducting the charges for establishment viz Rs. 15,396, and for Contingencies (including Repairs) Rs. 4,832, there

Public Bungalow Fund.

remained a balance of Rs. 23,066. The effect of the alteration of the rates of fees, and of the reduction in the number of bungalows is shown in the increased receipts and diminished cost of establishment, but the system is still far from being self-supporting.

Receipts	1864-65	10,929
	65-66	14,541
Cost of Establishment	1864-65,	16,876
	65-66	15,396

The recommendation of the Board in para 68 with regard to bungalows in South Canara is accepted.

Endowment Fund.

The report on the Endowment Fund appears to be tolerably complete, but the

Board do not speak with certainty when they say that Chuttrums endowed by Government are to be found only in eleven of the nineteen districts. The financial condition of the Chuttrums appears to be prosperous, and the balances in Tanjore, Tinnevelly, & Madura are very large. It is undesirable that a larger surplus than is really required for Contingencies should be kept in deposit, & the Govt request the Board to consider whether any portion of the accumulation may be utilised without violating the intention of the original endowments.

(They should satisfy themselves on this point.)

There are eight Lingerkhanas in six districts.

Tanjore	
Rajah's chuttrums	29,536
Circar	1,107
other	10,287
Tinnevelly	23,721
Madura	19,580

The number of individuals relieved in Kurnool and at Sholingur is not specified, but the total number received at Lingerkhanas throughout the Presidency may be calculated at 197,339. The cost of relief exclusive of furniture for the infirmary at Nellore but inclusive of Establishment was Rs 13,138- and the balance in hand at the end of the year was Rs 4,971-

Comparing these transactions with those of the preceding year it appears that whilst the recipients were less by about 1000 the expense owing probably to the rise in prices was greater by about Rs 700-

The Govt remark that

that the proportion of the cost of establishment & cost of feeding in certain Dungerkhanas sanctioned on Govt. G.O. 21st August 66 No. 2155 has been considerably reduced. It is hoped that it is optionally large at Goaty.

The Board will be furnished with a copy of G.O. 20th July 1866 No. 727 closing the Ramnad Dispensary. They are right in concluding that the Govt. do not contemplate the reduction of the Dungerkhana allowances at Vellore and Arcot and that G.O. 11th January 62 No. 40 was overlooked when the figures in para 6 of G.O. 2nd October 1865 were calculated. The allotment of Funds proposed by the Board

Irrigation Cess.

Madura Town Fund

Village Service Fund

Process Service Fund

14 Copies to the Board of Revenue with a Copy of this G.O. No. 729.
21 — Mr. Deputy
6 — Accts. Genl.

in para 91 is approved.

Some explanation as to the delay in realizing the Irrigation Cess in Trichinopoly seems to be called for. Only 57 per c of the demand was colle within the year.

No remarks on the Madura Town Fund seem necessary.

The large balance of the Village Service Fund in Kurnool has attracted the Board's attention. The Govt. expect to be informed in due course how it accrued, and how it is to be disposed of.

The Govt. concur with the Board in their remarks on the Process Service Fund.

J.G.

1-11-26 D ✓

Revenue 1867 Depte
Bds of Govt for Jany

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23/1867

From Board of Revenue
& 12 October 67 Encl 2 Sol-

Bds of the Lieutenant Govts
dated 10th January 1867.

Returns of the
Officiating Secrs of Local Govts
for 1865/66 received

A° 1714172.