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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2198	Press / Mis.
G1-71.	
Dated 15-11-1875.	

34/35

Not to be folded or roughly handled

Local Funds—Tolls.

Read the following papers:—

No. 68. Minute by the Hon. the PRESIDENT, dated 6th November 1875.
„ 69. Do. do. R. S. ELLIS, C.B., „ 7th „ „
„ 70. Do. do. W. HUDLESTON, „ 7th „ „

No. 71. ORDER THEREON, 15th November 1875, No. 2198.

The Governor in Council has for some time past had occasion to observe the insufficiency of the funds levied under the Road Cess, for the extension of the Communications of the country, and even for the completion of those already commenced—an insufficiency which arises mainly from the heavy drain on those funds, for the *maintenance* of Roads and Bridges.

2. When Act III. of 1866, the first District Road Cess Act, came under consideration three years after its enactment, it was found that no less than thirty one per cent. of the proceeds had been assigned as Mileage grants; and it was undoubtedly in view of the large, increasing, and well-founded demands under this head, that the existing sources of taxation were supplemented by a Section authorising the levying of TOLLS, the net proceeds of which were to be wholly applied to the "construction, repair, and maintenance of roads and communications."

3. This provision of the Law has been very seldom and very inadequately resorted to. For the current year 1875-76, Tolls yield but little over $1\frac{3}{4}$ lac, out of a total gross income of the Road Fund—including $13\frac{3}{4}$ lacs Government grant—of Rupees 43,85,750; while the ratio of Expenditure to Income, under the head of Repairs, has more than doubled since 1866, being now as nearly as possible 65 per cent. It is only in twelve districts that Tolls are levied at all, and in five of these they exist in one Circle alone. Indeed the system can scarcely be said to have been inaugurated; about 16,000 miles made road are being maintained almost entirely out of funds which should more properly be devoted to Construction. The country is everywhere calling out for new roads, and the want of Bridges is still more apparent.

4. In these circumstances, the Governor in Council resolves to request the Board of Revenue to call upon all Presidents of Local Fund Commissioners to report, with as little delay as possible, whether relief may not be given to the General Fund by tolling all roads to which maintenance grants are now assigned. Each report should be accompanied by an estimate of the Income and Expenditure, from Tolls to be so raised. It might be advisable to constitute a separate Repair Fund in every circle, to which, under special sanction, assignments might occasionally be made from the general Income; and this Repair Fund might be utilised under the direct orders of the Commissioners, without the intervention of the Department Public Works on these subsidiary points, as well as on the principal question. The replies of District officers will be awaited, before any action is taken.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.
„ Public Works Department.
„ Accountant-General.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c.,

Dated November, 1875.

Issued

Recd.

G. O., 15th November 1875, No. 2198.

NOVEMBER
Nos. 68—71.

Local Funds—Tolls.—The Board of Revenue requested to call upon all Presidents of Local Fund Boards to report whether relief may not be given to the General Fund by tolling all roads to which maintenance grants are now assigned; each report being accompanied by an estimate of Income and Expenditure from Tolls to be so raised.

No 68

Minute.

I submit for the consideration of my Honorable Colleagues that the growing insolvency of the Road Cess Funds for the purposes of Extension and Completion of important Communications and such new works as bridges, Village Roads &c throughout the Country, and its rapidly increasing diversion to the working Expenses or maintenance of great lines of road already in use, claim the early attention of Government.

The

The first District Road Cess Act (III of 1866) was passed in order to provide for the construction, repair and maintenance of District Roads by a Cess of six pies per rupee of annual rent value of land, however held; and amounted in round numbers in 1868-69 to Rs. 20,00,000. But no separate provision for working Expenses in the shape of Tolls for the annual repairs of roads gradually so constructed, was made.

The Condition and working of this Fund came under Examination by the Board of Revenue in 1870 (in the discussion of the Bill which afterwards became Act IV of 1871-

(Local Funds Act). It was then found that while the Annual income from the Cess did not Exceed say Rs. 14 per Sq. Mile of the area to be operated upon, Some 35·2 per cent of the whole Income from all Sources had within the first three years been permanently assigned as annual mileage grants for Roads in use and that the working Expenses or repairs of roads

31 per cent = 6½ lakhs

Called into existence by the Fund, were fast "causing the "Fund itself to cease "to exist for its prime "object of developing "the Communications "of the Country". I pointed out in my minute of 21st May 1870 "that the "imposition of moderate "tolls on all lines "constructed by road rates

"rates is the only, and
"a thorough just and
"Equitable solution
"of the dilemma".

"I am aware", he adds,
"of the argument ordinarily
"used against Tolls, and
"admit the incidental
"force; and I know
"that in England
"turnpikes are now
"being got rid of. But
"there is no doubt that
"in the principle the
"distribution of the
"burden & expence
"of maintaining roads
"by means of Tolls
"is sound, and I am
"satisfied must be
"acted on in all poor
"agricultural Countries.
"I should, therefore,
"not hesitate to adopt
"the measure throughout
"the Presidency. In
"England Roads are
"scarcely now the highways
"of the Country and
"the greater part of the
"great roads have
"already paid from
"Tolls the whole ex-
"penditure incurred
"on them as well as
"maintained themselves.
"Further, more than
"half the inhabitants
"of England are dwellers
"in towns where turnpikes
"are especially out of
"place & vexatious.
"The abolition of Tolls
"in England at this
"time is natural
"enough; but in India
"all conditions are
"reversed, and we
"cannot Equitably
"do without them.
"The land cannot
"do more than contribute
"its means of access
"to markets; and
"the imposition of tolls
"for the repairs of
"roads so constructed
"may be made highly
"beneficial. They
"should, therefore, be
imposed

"imposed Everywhere
"by Law; thereby
"freeing the Road
"Fund for the further
"development of the
"Country, and substi-
"tuting an indirect
"and Equitable tax,
"for a further direct
"charge on the land:

"It is not Easy
"to Estimate the income
"to be derived from
"moderate tolls on
"all Road-made
"roads; but I am
"satisfied that it
"will be sufficient
"to meet the whole
"or the greater part
"of the Annual Expense
"of maintaining them
"in good order. The
"source proposed is
"thoroughly Elastic.
"The Repair Fund
"grows as the mat-
"work of roads extends
"and the demand
"transfers to those
"who use the roads
the

"the obligation of
"maintaining them,
"instead of increasing
"the direct burdens
"on land already
"sufficiently rent-charged
"for Imperial purposes,
"and for the construction
"of roads. The burden
"on Trade can be
"moderated or
"increased by a slight
"and Equitable modi-
"fication of the rates
"of toll at any time".

For Secy. to Govt. P.D.
of 20 May 1870. No 3449.

My recommendation
was ~~to~~ not directly
supported by the Board
of Revenue, but the
Select Committee on
the Bill at once added
a proviso for levy of
Tolls "upon Carriages, Carts
"and Animals passing
"along roads constructed
"and maintained from
"Local Funds" and observed:-

Report of Select Committee
of 29 January 1870. Para 11

"The levy of tolls on

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District

"District Roads we
"regard as a very
"suitable means
"of supplementing
"the funds available
"for the Construction
"and maintenance
"of such roads. It
"is, as we have remarked
"in our Report on the
"Towns Improvement
"Bill, a very popular
"form of taxation,
"and, in our opinion,
"is much to be preferred
"to an Enhancement
"of the Receipts from
"the rate on land x x x

"As tolls are a tax
"which is Eventually
"paid by the Consumer,
"their incidence is more
"general than that
"of any direct tax.
"We have provided
"that the whole of the
"Receipts from this
Source

"Source, and not
"less than a moiety
"of all other funds raised
"under the Bill, shall
"be applied to roads
"and Communications,
"We attach great
"importance to this
"proviso, the develop-
"ment of the System
"of District & Village
"Roads being, in our
"opinion, incomparably
"the most important
"of the objects sought
"in the Bill".

Thus Tolls upon
Carriages, Carts or Animals
passing along roads
within Each Circle
became one of the Sources
of Local Fund in come
by Law - with the Proviso
(Sect: 36) "that the net
"proceeds of all tolls,
"and not less than
"two-thirds of the rate

"or Cess actually levied
in the Annual Rent
"Value of occupied Land,
"shall be applied to
the finish of the purposes
"Specified in Sect: 26 of
"this Act" - viz the Construction
"Repair and maintenance
"of Roads and Communications"
(Sect: 26 i)

The Legislature
Council Endorsed the
views of the Select
Committee, and the
Mover of the Bill said
"One object of the Bill
"is to provide additional
"funds for the Construction
"of cheap roads which
"shall Connect remote
"Villages with the District
"roads. A Common
"Complaint made against
"the District Roads Cess
"Act is that the —
"Landholders in many
"Villages, who pay the Cess
"really get no return
for

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1356

"for their money, that
"notwithstanding their
"Contributions to the
"Road Fund, these
"Villages are still
"Connected with the
"main Roads of the
"District only by rough
"and, in wet weather,
"impassable pathways.
"We hope that this
"Complaint will be
"to some Extent met
"by the present Bill
"and that as the Local
"Funds increase as
"they will with the
"increase of Cultivation,
"Considerable progress
"will be made in
"Connecting remote
"Villages with the
"District roads. And
"this is certainly the
"primary object of
"the present Bill, in
"so far as it applies
"to the roads".

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Thus the Legislature
fully accepted the
pledge

pledge in respect to the Construction of Country roads; and, while amply providing for the Steady development of improved Communications down to the village road - by the proper (and gradually descending) application of the Cess-Fund in Each District, they likewise furnished by Tolls the local means of reasonably maintaining Every mile of Road Called into Existence by the Capital Fund or annual income from all sources.

But the intention of the Law is scarcely being

being fulfilled. The condition of the Road Fund from year to year in Each District is shown in the accompanying important statements upon which the following is an abstract:-

Years	Income					Expenditure			
	Govt: Grant	Land Cess	Tolls	other items	Total	New works	Repairs	Ratio to Income: New works	Repairs
1	2	3	4	5	6	7	8	9	10
1868-69	3,45,420	2,04,3,630	27,034	878,521	3294,605	1,578,365	830,539	62.8	35.2
1869-70	3,99,454	21,65,100	28,449	10,98,721	36,91,724	14,14,989	9,91,590	58.8	41.2
1870-71	377,777	19,26,273	41,049	13,86,408	37,31,507	16,47,812	11,43,836	59.0	41.0
1871-72	12,35,720	2,047,699	1,03,804	12,12,467	45,99,690	16,80,518	21,61,978	43.7	56.3
1872-73	14,03,600	2876,570	1.34,620	3,54,390	47,69,120	19,59,988	27,57,282	41.5	58.5
1873-74	14,38,120	25,98,070	144,570	6,16,060	46,96,840	18,95,668	26,96,929	41.2	58.8
1874-75	14,16,860	2389,930	1,68,270	5,07,540	44,82,600	16,68,680	27,59,410	37.7	62.3
1875-76	13,74,910	24,44,010	1,77,900	3,88,930	43,85,750	14,56,764	26,97,126	35.07	64.93

It will be observed that more than two-thirds of the annual Gross income or Capital Fund from all Sources has already been lost to the Extension

and,

and improvement of Communications throughout the Country – indeed probably three-fourths are so diverted, for the receipts from Partial Tolls (Property pertaining to repairs) are included in the gross income shown. The annual grants and taxes are applied to working expenses of Road, and the power to give effect to the Law is rapidly ceasing to exist as respects Extensions. In the meantime important lines cannot be undertaken. Scarcely a mile of Cross-Country Road has been made, and absolutely nothing is, or can be, done for Village Roads.

* N.B. In 5 Districts from 80 to 98 per cent are so absorbed.

It will be observed that Tolls have been introduced in 12 Districts, only in 5 of these, only in one circle of each District) ~~are levied~~, and that probably in great part only to the Extent of recent assignments from Municipal Collections. In fact as a System the levy of Tolls and maintenance of roads from that source has scarcely been inaugurated. At the same time we have upwards of 16,000 miles of made Road, which are absorbing some Rs: 2,00,000 including D.P.W Charges at 25 per cent and ~~which~~ must be costing at an Average of Rs: 100 per

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per mile Rs. 16,000 and upwards, the maintenance of which properly belongs to Tolls and could almost certainly be effected from this source if the provision of the Law were put in force everywhere

It is not easy to trace all the reasons why this revised provision of the Law in respect to Tolls for the working Expenses or maintenance of roads, has not been more generally given effect to throughout the Country, but no doubt the habit acquired under the previous Law (III of 1866) of looking to the Land Cess and other sources for the maintenance and repairs, as well as for the construction of roads has not been easily given up. Further Town Commissioners have availed themselves freely of the power to raise funds for town Expenses by Tolls on the main arteries of traffic and so diverted a large share of the proper income for maintaining roads from the Control of Local Boards. And the danger of Entortion in out-of-the-way places has also doubtless exercised some influence

It has however now become obvious that the necessities of the Case require that the

the provisions of the amended Law be at once allowed to operate Everywhere, so far as feasible, to the relief of the new far more than half-bankrupt Constuction-Fund. Measures are already in operation to effect a fairer adjustment between Town Commissioners and Local Fund Boards in all parts of the Country in respect to Tolls- And I venture to think that the fears of Extortion has been Exaggerated. For I have long been connected with the West-Coast Districts where Ferry taxes have been in operation since the beginning of this century, and I am satisfied that under no branch of Public demand has less Extortion been practised on the whole than under this head - Even where the renters are as a rule Moplahs and the demand extends to foot passengers of both Sexes & all ages - The System is Easily understood & readily ~~so~~ accepted and there are ample means of checking Extortion or oppression through the various Establishments - (D.P.W, Revenue, Local Fund &c) under whose observation the lines of road Constantly fall, so that Presidents and

members of L. F. Boards will be able to devise means for maintaining careful check and enforcing the severe penalties provided by the Law against Extortion.

I would therefore strongly direct the introduction of Tolls Everywhere – with reasonable Exceptions to be authorized on the Report of local Officers – Cautiously and gradually on all made-roads and require their maintenance as a rule to be fully provided by such Receipts – And I would require that, when Estimates are submitted for the Construction or Repair of a Road, a Statement be appended

appended showing the probable income to be derived from Tolls and prospects of the proposed road being able to maintain itself from the traffic which passes over it. The Capital Fund or Annual income of the Road Fund should, as completely as possible, be confined to giving Effect to the Law for Construction Protection of Communications including Village Roads in respect to which the Government is pledged by the Legislature so that the General Taxation of the District may no longer be diverted to the Maintenance of

Special

Special local roads but relieved from the progressive development of tract after tract. The Toll Fund raised in Each District should be at once set aside exclusively for repairs of roads; and as far as possible it should be localized in respect to the road on which Each sum is raised. Roads with their yearly a. repairs Road requires some nursing, a limited grant-in-aid might be assigned from the general income of the Road Fund for maintenance as a temporary arrangement and both the expenditure of the maintenance income should in the main be entrusted to local agency without the constant intervention of the D.P.W.

I am satisfied that very important economy would result from a change of system more especially in respect to the last. At present some 16,000 to 17,000 miles of road absorb in round numbers some Rs: 2,70,000 — D.P.W. supervision & share of general charge for tools & plant included — for repairs, or on an average from Rs: 160 to 170 a mile. This average of course includes such trunk lines as the Great Western road &c. on which the mileage grant rises as high as

N.B. A Capital & Revenue Account might be kept for all important lines

as Rs: 300 to 400 a mile and such lines might still be supervised by the D.P.W. But as respects the great bulk of District roads, a maximum average Repair grant of Rs: 60 a mile per annum — local (not D.P.W) — supervision included — is for the present sufficient and on many road half this sum should suffice. It can easily be raised by Tolls

A maintenance grant of Rs: 60 per mile Equal to as. p 4 – 5 per mile per diem or Rs: 2-12-2 on every ten miles of road. If we add cost of collection at 25 per cent we have a charge of say Rs: 3-8-0 a day per

per 10 miles – a sum which represents (at Schedule rates) 16 laden carts or 50 laden bullocks a day on every 10 miles. Most Roads of importance are carrying a traffic far in excess of this rate – and it may be questionable whether it is as a rule worth while for the present to open any Expensive line of District road where the traffic is likely to fall short of this average for long. Be this as it may – it is easy to adjust the mileage grant and rate of Toll to the circumstances of each line of road to be maintained. It may

be

Mr Chairman & Colleagues:-

Bearing in mind that repairs mean disbursing the salaries of a few milemen or permanent road-coolies, raking in ruts, scattering a few baskets of metal here and there, and occasionally re-sectioning a portion of road, or restoring a tunnel. Now for this kind of work we do not require costly supervision, but as the D.P.W is now constituted - with its costly military Staff - we cannot dispense with the full 25 per cent of the L.D. income in orders to meet the cost of the D.P.W Establishment in all

See further observed that a toll levied at full Schedule rates (which in many cases would not be necessary) on every 10 miles of road equals a charge of about 9 pies a ton per mile on the traffic passing on the Road. The charge appears on the whole moderate but this point too may be made a matter of easy local adjustment.

N.B. A laden cart carries, on a fair road, about 1/2 a ton = as: 8 per ton for 10 miles = 9 pies a ton per mile.

It is mainly in respect to administration however, that I should expect Economy and the chief feature of our present System I am most anxious to invite the special attention of my

all its branches;
and at present —
non-charge in respect
to work Economically
Supervised by local
Officers merely throws
an additional charge
on Provincial Funds.
25 per cent is perhaps
a reasonable charge
on the portion of Expenditure
applied to Construction
and new works; but
it is out of all proportion
with the Labour that
devolves on a Scientific
Department in respect
to such disbursements
as above Enumerated.
The Same duty is
performed I believe
by the road Surveyors
in Ireland at from
3 to 4 per cent of the actual

outlay; which is as
much as ought reasonably
be charged here also.
If, by relieving the
annual Capital Cess
Fund from Repair-
-Grants & transferring
the Supervision of the
Expenditure of the
Special Repair Fund
(the proceeds of Tolls)
to the local Officers,
we can restore the
greater part of the
Cess-Fund to Construction
and new works, on
which D.P.W Officers
can be profitably
Employed, We shall
thus not only afford Suitable
Employment to the
Scientific Department
in

in the progressive development of the Country and stimulate improvement - but we shall remove one of the most serious blots in our administration of the Local Fund Income.

I propose that the Board of Revenue be at once instructed in the spirit of the above remarks:-

(1) To call on all Local Fund Boards to submit proposals for tolling all roads to which maintenance grants are now assigned with Estimates of income & Expenditure;

(2) To constitute a a separate repair fund in Every Circle, to which under special sanction assignments may be made from the General Road Fund income for any roads which fail to meet their full requirements;

(3) To arrange that repairs be generally conducted under the orders of local officers without intervention of the D.P.W.; and

(4) That in future no Estimates for the construction of roads will be passed unless information is supplied as to the prospect of their paying their working Expenses from Tolls - this of course would not apply to Village roads.

6/Nov. J. H. Morris
1874.

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Sir Council
a Treasury 4th

Minute by the Hon. R. Solon 35 & 15 Dated 1700
7th Nov 1876

No 69

I am very willing that we should take into consideration the question of assisting the Road cess by a moderate system of tolls — and with this view ~~in proving~~ that we should call on the Board of Revenue to obtain for us the views of the Local Fund Boards thereon the country. I deprecate laying down as a principle that the Road cess is to provide only for construction and that repairs are

are to be provided altogether from Tolls. This was not the intention of the framers of the Law (Act 4. of 76.) under which a portion two thirds of the local taxation was to be applied to the construction, repair and maintenance of Roads & Communications.

We find that Repairs absorbs a very large portion of the Fund.. and that if we are to extend our communications we must supplement the Fund by

direct or indirect taxation. It seems scarcely possible to do more in the increase of direct local taxation than what is proposed for elementary instruction & the simpler forms of sanitation. We are soon burdening the people heavily for these important objects and I cannot but think we should move cautiously in the direction of further taxation. We must I maintain, be content, for some years to come, with a moderate extension of our roads & carefully discriminate what new works we should

undertake - There is always a danger that zealous district officers will advocate - make in hand, very expensive lines of roadway - ~~perhaps~~ without sufficient regard for the condition of the country & the position of the ratepayers. - It is tempting to a collector provided to see his district ~~intersected~~ with a perfect system of roads but we owe it to the ratepayers to protect their interests and to move with prudence even in so important a matter as the permanent improvement of the roads. -

I make these remarks because I gather from H. E.'s Minute and impression that he

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is contemplating an almost immediate and universal system of Tolls. - I think we should wait before approving this - and hear what the Local Boards, the Collectors and the Board of Revenue advise about each district. The carefull consideration of the circumstances of every district - as to the necessity of new works - and as to the system under which tolls are to be introduced will necessarily be a work of time - but I do not consider that

this is the kind of administrative work which should be marked by signs of haste.
We are awaiting the reports of the Board of Revenue on the question how far it will be possible to relieve the Local Funds from the heavy charge now imposed upon them by the payment of the Public Works Agency — and it may be expected that in dealing with this question we may

41 20 P

be able to devise some means of executing in a more economical manner the district repair of our district roads. — As regards new works I entertain great doubt whether there is any agency that is except the D. P. W. — available to the Local Fund Boards. — I shall be most willing to consider the Resolution which it is proposed to prepare on the question of Tolls. — but I think

Tolls

it very desirable to frame it very generally as regards the principles to be hereafter adopted & to elicit as fully, and accurately as possible, the information which is essential before we impose on the whole country a very serious increase of indirect taxation.

R.I.E

7th Nov. 75.

Memde of Hon W Hudson date 7 Nov 75

No 90

A3 210

I am sent to the Hon Ed. Robinson for the purpose of stating the establishment of Tolls for the repair & maintenance of Roads constructed from the Land Cr. under the Land Act & Land Act & Land Regulations & that it be converted into a Bill of Sale and issued with as little delay as possible -

I imagine that the larger proportion of

the Expenditure than
is supposed is made
by "State Agency" than
the P.W.D. & that the supervision
charge is consequently
lost to Government 25
p.c. it is supposed. but
even then the diversion of
this large proportion of the
grant for construction
from its more important
object to purchase
Provincial funds for
an under supervision of
the establishment of the P.W. establishment.

I fully appreciate the
growing inefficiencies
position of the L.F. for

Elucidation Reconstruction
Grant Roads. by the
large demand now
made with for
Repairs. and Plan
for objection - regret
to find it to be
diversion of Roads ad
the proper source of
Maintenance -
but regret to read of
Elucidation Reconstruction
is as Greater I
believe it to be.

Stock in hand item answer
is a temporary
Expedient for Ordinary
Abandonment as the
demand on the Rice
Fund for construction
Grow less. Money

Statement showing the Receipts & charges of the Road Fd for 1868/69.

Districts	Income				Total	Expenditure			
								Ratio to Income	
	Govt. grants	Land Cess	Tolls	other items		New works	Repairs	New works	Repairs
Ganjam	11071	73814	"	1806	86691	43678	26041	62.6	37.4
Vizagapatam	175	103871	"	38693	192739	102118	10825	90.4	9.6
Godavery	29289	213990	"	125001	368280	116648	23980	82.9	17.1
Kistna	20582	131499	"	21338	173419	171059	14474	92.2	7.8
Nellore	12052	86003	1324	16,683	116062	57970	20302	74.1	25.9
Cuddapah	5522	86088	"	39,222	130832	62854	35774	63.7	36.3
Bellary	17793	123273	"	9198	150264	43630	58472	42.7	57.3
Kurnool	10073	86213	"	69,731	166017	31276	12483	71.5	28.5
Madras	4026	73250	"	4,863	82139	61277	19342	76.1	23.9
North Arcot	7312	102197	"	9,172	118681	71073	87919	44.7	55.3
South Arcot	9730	95140	"	16,477	121377	44941	67144	40.1	59.9
Tanjore	48039	214195	"	216,570	478804	69182	73373	41.5	58.5
Trichinopoly	9670	60120	"	61,591	131381	83715	25777	76.5	23.5
Madura	27423	124553	3164	18,805	173945	113668	47089	81.9	18.1
Tinnevelly	26191	129074	"	44,730	199995	118772	45065	72.5	27.5
Coimbatore	13441	147372	14026	6,950	181797	50093	86782	36.5	63.5
Neilgherries	"	413	7099	2,867	10379	10034	13545	7.1	92.9
Salem	9591	88023	"	43,644	141258	6578	82606	7.3	92.7
S. Canara	13367	41196	1421	25,576	81560	43439	15366	80.6	19.4
Malabar	70073	63316	"	55,596	188985	154.20	64200	64.3	35.7
	345420	2043630	27034	878521	3294605	528365	830559	64.8	35.2

N.B. The Govt. grant is composed of, 1. Surplus Cess Fd, 2 per cent, 3 Ferry cess
4 Fish rents, 5. Avenue clippings.
The Land Cess represents the proceeds of the Old Roads Cess under Act VI of 1863.
"other items" include the opening balance, Rents & sales, manure recoveries of advances & cost contributions, sale of materials, 10 per cent on the net receipts from miscellaneous receipts comprising Excise sales in Malabar, Sale proceeds of Fort stones in Bellary Kurnool & Tinnevelly & interest from Deposits Fds invested in Govt Securities in Madras & Salems

Abstract

1869/70

24 49

Districts	Income				Grand Total	Expenditure		Ratio to Income	
	Govt. Grant	Land Cess	Tolls	Other Items		New Works	Repairs	New Works	Repairs
Ganjam	7340	64548	-	17065	88953	48192	34562	58·2	41·8
Vizagapatam	55	100095	-	80383	180533	140983	17162	89·1	10·9
Godavery	44520	204058	-	231372	479950	199537	23491	89·5	10·5
Kistna	41401	217755	-	11540	270696	113485	19479	85·4	14·6
Nellore	8068	96970	1680	38120	144838	69302	21901	76.	24.
Cuddapah	4609	84987	-	32297	121893	53631	63740	45·7	54·3
Bellary	17687	144686	-	51507	213880	34911	75380	31·6	68·4
Kurnool	8097	94783	-	122688	225568	67739	28123	70·7	29·3
Chingleput	3064	50732	-	5645	59441	26282	46993	35·8	64·2
North Arcot	15997	120799	-	-2615	134181	11198	86144	11·5	88·5
South Arcot	10734	101706	-	11629	124068	38276	75662	33·5	66·5
Tanjore	44943	191265	-	343009	579217	233332	95405	70·9	29·1
Trichinopoly	14277	64051	-	25419	103747	35573	43949	44·7	55·3
Madura	29839	169737	5153	-77358	127371	48249	19586	71·1	28·9
Tinnevelly	28564	139262	-	51815	219641	113508	66659	63·002	36·998
Coimbatore	12765	96097	10171	46659	165692	47952	79548	37·6	62·4
Neilgherries	"	885	10589	1508	12982	1370	10459	11·6	88·4
Salem	11232	112178	"	65002	188412	1311	103984	1·2	98·8
South Canara	12825	54842	856	3632	72155	39473	16277	70·8	29·2
Malabar	83437	55665	"	39404	178506	90685	62086	58·9	41·1
	399454	2165100	28449	1098721	3691724	1414989	991590	58·8	41·2

Vide note on Statement for 1868/69.

1870/71

Districts	Income				Total	Expenditure		Ratio to Income	
	Govt Grant	Land Cess	Tolls	Other items		New Works	Repairs	New Works	Repairs
Ganjam	5130	74517	"	6402	86049	47182	26289	64·3	35·7
Vizagapatam	811	96633	"	22533	119977	83067	30159	73·4	26·6
Godavery	36760	147772	"	259539	444071	234704	27100	89·6	10·4
Kistna	27356	146760	"	164334	338450	131964	29004	82	18·0
Nellore	8068	132021	1674	54022	195785	70150	21433	76.6	23·4
Cuddapah	6299	86819	"	4707	97825	16473	69698	19·1	80·9
Bellary	25774	100281	"	106881	232936	56917	83384	40·6	59·4
Kurnool	10065	58786	"	130606	199457	63561	27649	69·7	30·3
Chengleput	3116	63080	"	−5949	60247	16129	41279	28·1	71·9
North Arcot	5369	137445	"	38972	181786	50576	135818	27·1	72·9
South Arcot	10710	118765	"	13140	142615	35049	77818	31·1	68·9
Tanjore	52471	175618	"	257261	485350	227174	82322	73·4	26·6
Trichinopoly	13527	59674	"	24417	97618	34419	80580	70·1	29·9
Madura	30478	117212	6330	63334	217354	78481	33846	69·9	30·1
Tinnevelly	26989	117228	"	47336	191553	78677	62213	55·8	44·2
Coimbatore	10326	109990	7351	38791	166458	60334	81735	42·5	57·5
Nilgiris	"	897	10491	1178	12566	1981	8943	18·1	81·9
Salem	12584	95483	"	95200	203267	3904	133781	2·8	97·2
South Canara	12167	33811	5135	17032	68144	41738	17453	70·6	29·4
Malabar	79777	53481	10068	46671	189997	85332	73362	53·8	46·2
	377777	1926273	41049	1386408	3731507	1647812	1143836	59·0	41·0

Vide Note on Statemt. for 1868/69.

Statement Shewing the Receipts & charges of the Road Fund for 1871/72

Circles	Income				Total	Expenditure		Ratio of income	
	Land Cess.	Govt. grant.	Tolls	Other items.		New Works	Repairs	New works	Repairs
Chitterpore	32618	25548	"	7500	65666	38905	47837	44·9	55·1
Chicacole	19516	15046	"	5078	39940	13901	33666	29·2	70·8
Vizagapatam	67756	16140	"	4500	88396	39787	40546	49·5	50·5
Rajahmundry	26542	6466	"	2250	35258	34505	14578	70·2	29·8
Cocanada	139763	32702	"	109976	282441	142513	20857	87·2	12·8
Masulipatam	75624	26493	"	92880	194997	156321	30197	83·8	16·2
Guntoor	69357	27283	"	132313	228953	77294	50537	60·4	39·6
Nellore	66520	17297	"	45774	129591	91782	26800	77·3	22·7
Bellary	122825	53197	2653	104208	282883	149443	85072	63·7	36·3
Penlacondah	44637	26526	"	30514	101677	30964	63005	32·9	67·1
Ghooty	22351	9162	"	15338	46851	323	32229	1·0	99·0
Kurhool	57204	23821	"	39703	120728	19113	64622	22·8	77·2
Cuddapah	70407	44583	"	108293	223283	69071	70658	49·4	50·6
Madanapally	51740	5830	"	7410	64980	18847	55598	25·3	74·7
Sydapet	34161	25060	"	2772	61993		46910		
Chingleput	29100	78409	2620	5405	115634	10771	99194	9·8	90·2
Chittoor	29827	55770	"	1218	86815	24695	61602	26·3	73·7
Vellore	88530	40696	"	8125	137353	15371	96674	10·3	59·7
Cuddalore	46304	7929	"	3907	58140	5194	31914	13·9	86·1
Virdachellum	98195	47436	"	18711	164342	43270	114839	27·3	72·7
Tanjore	61973	26086	"	11698	99757	32571	47599	40·6	59·4
Negapatam	95487	19921	"	88009	203417	73557	73367	50·0	50·0
Trichinopoly	87632	22884	"	87927	198443	14296	51710	68·8	31·2
Madura	69426	50813	"	17068	137307	42913	88334	32·6	67·4
Dindigul	65775	63306	"	59785	189066	46588	60718	43·4	56·6
Tinnevelly	49273	42813	7826	40933	140845	33430	48274	45·3	54·7
Shermalevi	77350	50850	"	33780	161980	69685	71396	49·3	50·7
North Coimbatore	36224	16210	"	16880	69314	21144	35474	37·3	62·7
South do.	48441	13138	8309	13360	83248	17272	70953	19·5	80·5
Salem	50888	11084	"	12216	80188	14801	63461	18·9	81·1
Coscoor	60554	10331	"	33219	104104	3862	101732	3·6	96·4
Nilgiris	24064	6339	"	14644	45047	142	47691	0·3	99·7
Calicut	600	43888	1097	-3627	51758	14726	40776	26·5	73·5
Jellicherry	50340	143256	30026	19553	243175	95624	150101	42·3	57·7
Cannanore	21209	35761	2220	12937	72127	13902	78444	35·8	64·2
	45930	53144	5124	6270	110468	14655	70730	17·2	82·8
	2047699	1235720	103804	1212467	4599690	1680518	2191978	43·7	56·3

N.B. Under Land Cess is included 2/3 Land Cess Warrant Collection of Road Cess.
The Govt. grant comprises the grants from Provincial & Special Fds.
Other Items include opening balance, contributions &c.

miscells Receipts

The New works & Repairs include an proportionate
charge for Establishment, Tools & Plant &c. —

The Ratio is calculated on the total income
less the closing balance
balance, i.e. where
aggregate income, an
the income which would equal the actual
outlay —

Abstract Statement showing estimated receipts & charges of the Road Fund for 1872–73.

Circles	Receipts				Total	Expenditure		Ratio to Income	
	Govt. Grant	Land Cess	Tolls	Other Items		New Works	Repairs	New Works	Repairs
1. Chellerpore	19370	72370	"	6120	97860	37881	59819	38·7	61·3
2. Chicacole	8760	52070	"	640	61470	27486	33924	44·7	55·3
3. Vizagapatam	19590	111910	"	"	131500	62117	68903	47·4	52·6
4. Narsapatam	15200	33110	"	80	48390	22463	25137	47·1	52·9
5. Cocanada	33480	120440	"	60900	213820	117411	76789	60·4	39·6
6. Rajahmundry	34430	92270	"	15000	141700	104602	36518	74·1	25·9
7. Masulipatam	53610	119950	"	54000	229560	169607	59833	70·4	29·6
8. Guntoor	30750	82200	"	3500	116450	80805	35415	69·7	30·3
9. Nellore	42480	199000	2,500	80050	324030	200237	121733	62·1	37·9
10. Bellary	28660	51400	"	310	80370	3660	76490	4·4	95·6
11. Pennacondah	17440	28330	5,000	6000	55770	14131	41399	25·4	74·6
12. Ghooty	11670	88830	"	1520	102020	29275	72283	28·8	71·2
13. Kurnool	35230	115540	"	58000	208770	120315	88125	58·2	41·8
14. Cuddapah	14520	94230	"	420	109170	"	108930	"	"
15. Madanapilly	27910	45340	"	1680	74930	"	73930	"	"
16. Sydapett	93910	29170	10,000	2570	135650	24793	110567	18·3	81·7
17. Chingleput	71800	37850	10,000	140	119760	34697	84773	29·04	70·96
18. Chittoor	57490	116000	"	1620	175110	56903	117837	32·5	67·5
19. Vellore	7720	56200	"	5000	68920	25197	43323	36·7	63·3
20. Cuddalore	30660	106670	"	5660	162990	60820	101510	37·4	62·6
21. Virdachellum	39480	59530	"	4700	103710	70409	32781	68·2	31·8
22. Tanjore	26370	106700	"	860	133930	37064	94546	28·1	71·9
23. Negapatam	24760	95700	"	2680	123140	47255	65735	41·8	58·2
24. Trichinopoly	57460	150850	9720	1800	219830	168796	106594	49·3	50·2
25. Madura	50200	107200	"	720	158120	81135	76615	51·4	48·6
26. Dindigul	53220	66670	6,000	15000	140890	81264	59006	57·9	42·1
27. Tinnevelly	37850	109630	"	3000	150480	48856	100924	32·3	67·7
28. Shermadevi	17000	53810	"	6000	76810	34470	42060	45	55
29. North Coimbatore	5740	77670	6000	2650	102060	19628	82432	19·2	80·8
30. South Coimbatore	12700	78960	"	1000	92660	17847	73853	19·4	80·6
31. Salem	28130	121730	"	14480	161310	8118	114932	5·1	94·9
32. Coimbatore	15230	52890	"	940	68760	10886	57784	15·8	84·2
33. Neilgherries	49200	1200	12440	"	62840	15938	46442	25·5	74·5
34. Calicut	161220	60000	34160	560	255940	103383	151897	40·5	59·5
35. Tellicherry	71340	22670	33,000	"	127010	34637	91563	27·4	72·6
36. Canara	70650	58720	5,800	750	135320	47962	86988	35·5	64·5
	1403600	2876510	134820	354390	4769120	1957988	2757282	41.5	58.5

1/5

Abstract Statement Showing Estimated Receipts and Charges of the Road Fund for 1873-74.

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Circles	Receipts				Total	Charges			
	Govt. Grant	Land Cess	Tolls	Other sources		New works	Repairs	Ratio of income: New works	Ratio of income: Repairs
	₹	₹	₹	₹	₹	₹	₹		
1. Chittoor	19550.	74,330	"	7000	1,00,800	35263	63987	35.5	64.5
2. Chicacole	9340	46330	"	11,000	66,670	34301	31396	52.3	47.7
3. Vizagapatam	19590	1,27150	"	480	1,47,220	75216	71964	51.1	48.9
4. Masulipatam	15210	59,600	"	790	75,600	38962	31088	55.6	44.4
5 Cocanada	30450	1,21,070	"	87,720	2,39,240	187,727	37813	83.2	16.8
6. Ellore	38680	71,790	"	3910	1,14,380	91,586	22,794	80.07	19.93
7. Masulipatam	28610	66,700	"	83000	1,78,310	1,17,088	61.012	65.6	34.4
8. Guntoor	32750	66,670	"	20,300	1,19,720	81.382	33428	70.8	29.2
9. Nellore	48480	1,30,000	2000	47080	2,27,570	88,219	1,12171	44.02	55.98
10. Bellary	42690	55530	"	280	98,500	27,630	70,870	28.	72.
11. Pennakondah	26950	27330	3,000	4000	61,280	18,973	41,787	31.2	68.8
12. Ghooty	15,870	70330	"	9000	95,200	19.921	75,279	20.9	79.1
13. Kurnool	35,230	98,330	"	35000	1,68,560	73248	90,662	4.4	95.6
14. Cuddapah	14,520	89420	"	240	1,04,180	40,141	61,059	39.6	60.4
15. Madnapilly	27,910	41270	"	24000	93,180	13078	75712	14.7	85.3
16. Sydapett	94,160	32,550	5000	7820	1,39,630	27,742	1,11,218	19.9	80.1
17. Chingleput	72,090	34.920	12,000	3690	1,22,700	61,119	58,881	50.9	49.1
18. Chittoor	51,890	103,790	"	1530	1,57,210	24,310	129,280	15.8	84.2
19. Vellore	12,820	54250	"	19570	86,500	38,997	45,553	46.1	53.9
20 Cuddalore	57,910	1,16170	"	950	475,030	42,622	1,32,258	24.3	75.7
21 Vinadachellum	39,730	86,670	500	32,100	1,29,000	54,399	74.601	42.1	57.9
22 Sanjore	23420	104,670	"	6680	1,34,770	46,049	87,211	34.5	65.5
23. Negapatam	26,260	121,000	"	2750	1,50.010	55,688	94,212	37.1	62.9
24. Trichinopoly	58,310	88,330	2000	1440	1,50,080	34,193	1,12,317	23.3	76.7
25. Madura	48850	1,13,300	"	50000	2,12,150	1,34,866	77,284	63.4	36.6
26. Dindigul	53070	60,670	6,000	13,000	1,32,740	66,397	65,283	50.4	49.6
27 Tinnevelly	38,350	108,450	"	2700	1,49,500	63,407	85073	42.7	57.3
28 Shermadevi	17,850	44,130	"	3000	64,900	31,709	33,277	48.7	51.3
29 Coimbatore	27,040	1,48,530	11,400	1000	1,87,970	27,455	160,435	14.6	85.4
30 Salem	30800	86,000	"	22700	1,39,500	8,258	1,18,252	6.5	93.5
31 Coimbatore	14180	44670	"	350	59,200	4,807	51,093	8.5	91.5
32 Nilgherries	52050	930	12000	"	65,280	12,518	52,762	19.1	80.9
33 Calicut	166220	53330	40000	9000	2,68,550	414,923.	153,537	42.4	57.6
34 Tellicherry	76940	22,670	44000	3550	1,47,160	50.072	97,058.	34.02	65.98
35 Canara	70050.	57,190.	6690	470.	1,34,400	53522	76,028	41.3	58.7
	14,38,120	25,98,070	1,44,590	5,16,060	46,96,840.	18,95,658	26,96,929	41.2	58.8

Received at foot of Statement for 1871/72 applying this also

H.P.A

Abstract Statement shewing estimated Receipts & Charges of the Road Fund for 1871-72.

	Circles	Receipts. Government Grant.	Land Cess.	Tolls.	Other Items.	Total.	Charges. New works.	Repairs	Ratio of income New works.	Ratio of income Repairs.
1	Chellerpore	19,180	60,000	"	1,000	83,180	15,401	66,119	18·9	81·1
2	Chicacole	9,180	43,430	"	5,130	57,740	12,208	44,952.	21·4	78·6
3	Vizagapatam.	20,190	1,10,360	"	"	1,30,550	47,068.	83,472.	36·06	63·94
4	Nursapatam	15,330	47,680	"	"	63,010	30,824	32,016	49·05	50·95
5	Cocanada.	26,060	1,13,340	"	40,000	1,79,400	1,30,910.	39,670	76·7	23·3
6	Ellore.	33,170	66,670	"	5,920	1,05,760	78,032	25,438.	75·4	24·6
7	Masulepatam.	23,110	60,000	"	33 000	1,16,110	49,037	65,063	42·9	57·1
8	Guntoor.	32,250	73,330	"	25,300	1,30 880	87892	41,988	67·7	32·3
9	Nellore.	1,1,,750	1,33,340	12,000	5,020	1,9 ,40	74,276	1,18,604	38·5	61·5
10	Bellary.	42,090	50,000	"	500	92 590	32,211	60,049	34·9	65·1
11	Punacondah.	5,190	24,530	"	12,000	41 720	8,773	31,697	21·7	78·3
12	Chooty	11,230	64,000	"	34,480	1,09,710	36,817	71,544	33·9	66·1
13	Kurnool	30,730	80,000	"	36,000	1,46,730	56,790	89,910	38.7	61.3
14	Cuddapah.	14,710	87,570	"	9,140	1,11,420	41,196	68,724	37.5	62.5
15	Madanapully.	19,150	48,970	"	24,000	92,120	21,920	69,400	23.9	76.1
16	Sydapet.	1,33,690	30,000	2,000	-29180	2,36,510	20,323	1,15,087	15.008	84·992
17	Chingleput.	60,050	35,410	10,920	31,030	1,37,410	79,972	56,588	58.6	41.4
18	Chittoor	51,440	1,15,700	"	6,910	1,74,050	42,087	1,25,393	24.5	75.5
19	Vellore.	13,800	46,100	"	12,150	72,050	17,443	53,897	24.5	75.5
20	Cuddalore	56,940	86,670	"	800	1,44,410	17,439	1,26,971	12.08	87·92
21	Vidachellum.	40,400	56,670	500	15,000	1,12,570	48,500	59,390	44·9	55.1
22	Tanjore.	26,220	84,000	"	16,150	1,26,370	23,257	1,00,083	18·9	81.1
23	Negapatam	26,810	82,000		21,440	1,30,250	44,508	83,782	34.6	65.3
24	Trichinopoly	65,480	80,000	32,000	7,750	1,85,230	59,264	1,24,3 7	32.3	67.7
25	Madura	52,250	94,000	"	30,000	1,76,250	93,626	78,614	54·4	45.6
26	Dindigul	53,070	52,670	6,000	30,000	1,41,740	78,117	60,383	56·4	43·6
27	Tinnivelly	36,750	1,05,670	"	15,000	1,57,420	71,273	85,747	45·3	54·7
28	Shemadave	18,850	59,140	"	9,000	86,990	32,495	54,195	37·5	62·5
29	Coimbatore	28,240	1,50,870	5,640	100	1,84,850	24,848	4,59,192	135	86·5
30	Salem.	29,930	80,000	1,100	22,050	1,33,130	7,863	1,25,267	5·2	94·8
31	Cuppool	44,550	33,330	"	2,040	49,920	8,153	41,737	16·3	83·7
32	Nilgiris	48,530	1,330	12,000	1,360	63,220	17,380	4,5840	27·5	72·5
33	Cabicut	1,67,720	53,330	38,000	76,500	3,35,550	1,77,037	1,58,512	52·8	47·2
34	Tellicherry	77,690	22,670	42,000	100	1,42,460	42,750	99,710	30·08	69·92
35	Canara	68,050	57,150	6,110	4,850	1,36,160	39,020	96,310	28·8	71·2
	Total --	14,16,800	23,89,930	1,68,270	5,07,540	44,82,600	16.68.680	27.59.480	37·7	62·3

The Notes at foot of Statement No. 1 [illegible] to the above abs-

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Abstract Statement shewing estimated receipts & charges of the Road Fund for 1875-76

Circles	Receipts				Total	Expenditure			
	Portion of Land Cess	Land Cess	Tolls	Other items		New Works	Repairs	Ratio to Income: New Works	Ratio to Income: Repairs
1. Chittoor	19,480	61,070	..	500	81,050	11,591	64,429	15.2	84.8
2. Chicacole	9,060	46,630	"	6,950	62,640	15,487	44,663	26.3	73.7
3. Vizagapatam	35,530	1,71,670	4,000	40,000	2,51,200	57,967	1,13,233	33.8	66.2
4. Cocanada	17,130	1,13,330	"	15,000	1,45,460	46,835	46,845	67.3	32.7
5. Ellore	30,670	80,000	"	"	1,10,670	80,037	25,553	75.7	24.3
6. Masulipatam	23,110	73,330	"	36,020	1,32,460	57,545	62,245	48	52
7. Guntoor	32,250	86,670	"	14,000	1,32,920	87,094	45,826	65.5	34.5
8. Nellore	44,780	1,33,340	12,000	10,200	2,00,320	78,092	1,14,978	40.4	59.6
9. Bellary	42,530	63,000	"	5000	97,530	29,840	64,070	31.7	68.3
10. Pennacondah	11,050	24,070	"	6,370	42,090	7,631	33,139	18.7	81.3
11. Cooty	16,460	64,000	"	6,110	86,570	11,077	72,363	13.2	86.8
12 Kurnool	30730	80,000	"	30,000	1,40,730	36,665	98,115	27.2	72.8
13. Cuddapah	14,710	64,130	"	5,200	1,04,040	37,708	58,552	40	60
14. Madanapally	19,180	40,870	"	20,000	86,020	22,930	57,520	28.5	71.5
15. Sydapett	93,690	29,330	1,700	2,450	1,27,170	25,307	94,593	21.1	78.9
16. Chinglepat	50,160	34,670	10,000	12,500	1,07,330	47,159	57,611	45	55
17. Chittoor	52,690	1,15,000	"	23,610	1,91,300	62,598	1,21,784	33.9	66.1
18. Vellore	13,360	59,000	"	7,100	79,460	15,780	49,610	27.5	72.5
19. Cuddalore	67,040	1,00,000	"	100	1,67,140	34,416	116,974	22.7	77.3
20 Vindachellum	39,750	60,000	700	100	1,00,550	47,890	52,660	47.6	52.4
21. Tanjore	26,370	80,500	"	300	1,13,170	8,332	99,438	7.7	92.3
22. Negapatam	27,310	82,000	"	26,720	1,36,030	71,956	64,074	52.9	47.1
23. Trichinopoly	59,920	82,000	29,000	20,130	1,91,050	66,374	120,546	35.5	64.5
24. Madura	52,250	94,000	"	15,000	1,61,250	63,848	92,872	40.7	59.3
25 Dindigul	53,070	54,000	4,000	18,000	1,29,070	65,003	61,947	51.2	48.8
26 Tinnevelly	37400	1,00,000	10,000	6,100	1,53,500	42,793	104,937	29	71
27 Seymadevi	26,340	39,330	"	"	65,670	23,280	41,824	35.8	64.2
28 Coimbatore	28,240	1,54,170	6,000	"	1,78	20,942	157,658	12.1	87.9
29. Salem	305	80,000	5,800	12,770	[illegible]	2852	1,18,858	2.3	97.7
30. Coimbatore	14,460	33,330	"	750	48,540	3,054	42,996	6.6	93.4
31. Pilgrim	48,530	1,470	14,000	550	64,550	17,625	46,925	27.3	72.7
32. Calicut	1,04,820	53,330	35,000	10,000	2,63,150	87,467	172,653	33.7	66.3
33. Cellicherry	76,360	23,000	40,000	38,100	1,77,460	83,391	92,320	47.5	52.5
34. Canara	64,700	57,170	5,700	"	1,27,570	32,834	93,877	259	74.1
	13,74,910	24,44,010	1,77,900	38,930	43857,750	14,56,764	26,97,126	35.07	64.93

The note on the back of this statement is [illegible]

Treasury 15th Nov 1875
Cut 2198

Special Case — Local Taxation — 63

Financial Dept
15 November 1875 No 2198.

The L. Inf. has for some time past had occasion to observe the insufficiency of the funds levied under the Road Cess, for the extension of the Communications of the country, and even for the completion of those already commenced :— an insufficiency which arises mainly from the heavy drain on those funds, for the maintenance of Roads & bridges.

2. When Act III of 1866, the first District Road Cess Act, came under consideration three years afterwards, it was found that no less than 31 per cent of the proceeds had been assigned as Inlege grants; and it was undoubtedly in view of the large, increasing, and well founded demands under this head, that the existing sources of taxation were supplemented by a Section authorising the levying of Tolls, the net proceeds of which were to be wholly applied to the 'construction, 'repair & maintenance of roads and 'communications'.

This provision of the Law has been

1:13/4

very seldom & very
inadequately resorted to.
For the current year 1875-76. Tolls
yield but little over 1¾ lac, out
of a total gross income of the Road
fund — including 13¾ Lacs Govt.
grants — of Rs 43, 85, 750; while
the ratio of Expenditure to Income,
under the head of Repairs, has more
than doubled since 1866, being now
as nearly as possible 65 per cent.
It is only in 12 districts that tolls are
levied at all, and in 5 of them they exist
in one Circle alone. Indeed the system
can scarcely be said to have been inaugurated; about 16000 miles of made
road are being maintained almost
entirely out of funds which should more
properly be devoted to Construction.
The country is everywhere calling
out for new roads, and the want of
Bridges is still more apparent.

4. In these circumstances, he feels in-
clined to request the Bd of Rev to call
upon all Residents of local Funds
Commissioners to report, with as little
delay as possible, whether relief may not
be given to the General funds by tolling
all roads to the maintenance grants
are now applied. Each report should

accompanied by an estimate of
the Income & Expenditure, from Tolls
to be so raised. It might be advisable
(2) constitute a separate Repair
fund in every circle, to which, under
special sanction, assignments might
occasionally be made from the general
Income; and this Repair fund
might be utilised under the direct
orders of the Commissioners, without
the intervention of the D. P. W.
on these subsidiary points, as well
as on the principal question, the
replies of District Officers will be
awaited, before any action is taken.

12/11/5

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To the Board of Revenue 15
— Public Works Dept 10 } Despd 18/11
— Accts General 6

15
7D
(270 Order
3 Mar 1876

Financial 1875 Dept
No. 2198.

Proceedings of the
Madras Government
Dated 15 Novr 1875.—
No. 6807/1.—