

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1206	Press Mis.
Dated 21-5-	1866.

Not to be folded or roughly handled

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

No. 375. Read the following letter from the Acting Sub-Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 14th March 1866, No. 1,765 :—

1. I am directed by the Board of Revenue to request that the list called for in paragraph 2, Government Order, 14th March 1865, No. 545, may be dispensed with.

2. The Government of India in announcing the distribution of Public Works Budget Grants for 1865-66, adverted to the necessity which existed for transferring from the General revenues of India the charges for maintenance of roads already constructed, and desired that "the question of providing for these charges by the imposition of new, or the increase of existing local cesses" might at once be taken into consideration.

3. The Board were called upon with reference to this remark to instruct Collectors to confer with Superintending Engineers, and to submit a list of the places where tolls may be advantageously levied, noting the probable receipts and charges, and the rates of toll proposed.

4. Replies have been received from all Collectors to the Board's Miscellaneous Circular of 4th April 1865, No. XXVI., issued with reference to this Order.

5. It appears to the Board, however, that as there is now under the consideration of the Local Legislative Council a Bill for the levy of a District Road Cess, which is to be imposed with the object thought so desirable by the Government

of India, viz., that of relieving the general revenues of the country from a part of the charges now borne against the Public Works Estimates, it is inexpedient to take any further steps to raise additional funds for the same purpose in the mode suggested by the Order under reply. The Board notice, moreover, that the Resolution of the Government of India points rather to *cesses* than to *tolls*; while in a former Order on the question of tolls,

the Governor General in Council has already ruled that their collection is inexpedient save in places where extraordinary natural obstacles have been overcome, or where a heavy annual outlay is incurred for temporary works, boat, bridges, &c.

6. With reference to that part of the Order, in which the Board were directed to report on paragraph 43 of the Public Works Proceedings, Madras Government, dated 7th February 1865, No. 361, I am directed to state that the sum therein mentioned was the annual compensation paid to Zemindars and Proprietors in the Vizagapatam District on account of land taken up by the Trunk Road, as sanctioned

by Government Order, dated 30th May 1826, and that under recent instruction from Government the amount in question has been deducted from the Peshkush, and the claim finally adjusted.

Board's Proceedings, 7th June 1865, No. 3,069.
Government Order, 2nd " " 1,394.
Do. " 1st Sept. " " 2,066.

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

No. 376. ORDER THEREON, 21st May 1866, No. 1,206.

Local Funds; No. 13.
Account.

1. The return called for in G. O. 14th March 1865, No. 545, may be dispensed with.

2. Any case in which the local Officers or the Board consider it right that a toll should be levied, should be submitted for consideration on its own merits.

(True Extract.)

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

To the Board of Revenue.
the Public Works Department.

Exd. S. T. Augustic.

MISCELLANEOUS CIRCULAR, No. XXVI.

Board No. 1,835.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th April 1865.

Read the following:—

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following:—

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

No. 150 Circular from Colonel R. STRACHEY, R. E., Secretary to the Government of India, Public Works Department, dated Fort William, 6th January 1865, No. 2.

Public Works Budget Grants for 1865-66.

1. In announcing to Local Governments and Administrations the distribution of the Public Works Budget grants for 1865-66, which has been determined upon by the Government of India, the Governor General in Council desires to state briefly the considerations upon which the general estimate has been framed, and apportioned among the different services which have to be provided for from it, and also those upon which the distribution of the total grant has been made among the different provinces which have to share in the grant.

2. It may first be useful to refer to the amounts of the grants given during the last six years. Exclusive of the allotments for State expenditure on guaranteed enterprise, they have been in round numbers as follows:—

	Lakhs.
1859-60	368
1860-61	337
1861-62	342
1862-63	365
1863-64 grant made at commencement of year	413
" including grants made during the year	451
1864-65 original grant at commencement of year	433

3. An addition of 15 lakhs* has also been made during the current year to the grant entered above, and a further addition of 15 lakhs to Bengal, of two lakhs to Madras, and 1½ lakhs to the Central Provinces has been recommended to the Financial Department.

4. The above figures do not include the funds granted from the proceeds of land sales at Bombay, which, though brought within the scope of the Budget estimate and orders financially, are dealt with in special manner, and it will therefore be understood that the present observations and orders do not affect the application of this fund.

5. The Governor General in Council has resolved, in the Financial Department, that the total Public Works grants for the coming year shall be taken at 470 lakhs, (of which 70 lakhs is to be regarded as a special grant for new Military Buildings,) or 37 lakhs in excess of the grant made at the commencement of the current year, and seven lakhs in excess of the probable final grant as detailed above, this sum being exclusive of the State expenditure for Railways.

6. The first point to be considered is the distribution of the total grant among the main classes of expenditure which have to be provided for, viz., Military Works, Civil Buildings, Establishments, and Works of Public Improvement. The distribution of the grant for the current

year among these heads, including the charge for Establishments, was given approximately in Sir C. Trevelyan's Financial Statement as follows:—

	Lakhs.
Ordinary Military Works...	65
New ditto...	30
Civil Buildings...	57
Works of Public Improvement...	281

Total...433

and the grants, as finally made upon a detailed review of the provincial estimates, and with the charges for establishments separated, were actually as follows:—

	Lakhs.
Military Works, including the special grant of 30 lakhs	85
Civil Buildings	58
Establishments	79
Works of Public Improvement and cost of stores from London	211

Total, ... 433

7. In making the corresponding apportionment of the funds provided for the coming year, the Governor General in Council finds that the position of the Government, as regards one of the great heads of charge, has become much altered since the last distribution took place. The determination of the exact distribution of the European Army to be maintained in India, and of the character of the standard designs for barrack buildings, questions which have been for some time under the consideration of the Government of India, have now been so far definitively disposed of as to admit of the immediate commencement of new barracks at many stations of the Army. It may be expected that an outlay of from eight to ten millions sterling (including the cost of establishment) will be required to carry out a complete system of improved barrack accommodation throughout India, allowing for the construction of entirely new barracks at some stations, for the improvement of existing buildings at others, and for the provision of miscellaneous works in connexion with them. Obviously these works should be constructed in the shortest possible time, and progress should be limited only by the power of the executive officers to provide the required labor and building materials, and to furnish the necessary detailed plans and estimates, based upon the standard designs which have been adopted by the Government of India for general use. The Government of India is, therefore, prepared to supply funds for new Military buildings to such extent and as fast as may be required until the works are completed.

8. The special grant for this object for 1865-66 will be 70 lakhs, whereby the total grant for Military Works of every kind will be increased from 85 lakhs for 1861-65 to 125 lakhs for 1865-66.

9. On a review of the best information available as to the facts bearing on the case, this sum has been distributed as below among the different Local Governments and Administrations.

	Lakhs.
Madras	16
Bombay	23
Bengal	6½
North Western Provinces	26
Punjab	22
Oudh	4½
Central Provinces	7
British Burmah	7
Hyderabad	6
Straits Settlement	½
Rajpootana and Central India	6½
Coorg...	0
Total	125

10. Passing to the head Civil Buildings, the Governor General in Council observes that here too an increased expenditure must be looked for during the coming year, chiefly on account of Jails in Bengal, Oudh, the Central Provinces, Berar, and British Burmah (Port Blair). There will also be a considerable expenditure in Bengal for the new High Court at Calcutta. In other provinces also there are many heavy calls for Civil Buildings. The estimated outlay on jails, during the current year, is as much as eight lakhs, and the Governor General in Council considers that in 1865-66 not less than 15 lakhs should be provided; and as no reduction of charges can be looked for under the general items of Civil Buildings, this part of the estimate cannot safely be taken at less than seven lakhs in excess of the estimate for 1861-65, or 65 lakhs in all, which may be thus distributed:—

	1864-5.	1865-6.
Madras	9½	9½
Bombay	6½	6½
Bengal	13½	17½
N. W. Provinces	9	10
Punjab	5½	5
Oudh	3	3
Central Provinces	2½	4
B. Burmah (including Port Blair.)	4½	7½
Hyderabad	1	1½
Straits Settlements	1	½
Rajpootana and C. India	1½	
Coorg.		
	58	65

11. It may be remarked here that the special fund derived from the sale of lands at Bombay will provide the means for constructing the Civil Buildings in that city, which elsewhere require grants from the general revenues.

12. The Establishment charges may be taken at 80 lakhs against 79 lakhs during the current year.

	Lakhs.
The total estimate would, therefore, stand thus:—	
Military Works...	125
Civil Buildings...	65
Establishments...	80
Balance available for Works of Public Improvement	200
	470

13. The grant for works of Public Improvement for the current year was 211 lakhs, so that there will be a reduction of 11 lakhs, of which 8 lakhs will be due to the increased grants of 7 lakhs under Civil Buildings, and 1 lakh under Establishments, and 3 lakhs to a reduction of the total Public Works grant, exclusive of the part devoted to Military Works.

14. Having given careful consideration to the claims of the different parts of India to share in this grant, their wants, and the present state of the works in progress; and having regard especially to the fact that any fluctuations in the rate of outlay in each province should be made as gradual as possible from one year to another; the Governor General in Council has determined to distribute the available sum as follows:—

	Lakhs.
Madras	32
Bombay	41½
Bengal	32½
N. W. Provinces	31
Punjab	21
Oudh	9
Central Provinces	14
British Burmah	8
Hyderabad	3½
Straits Settlements	1½
Rajpootna Circle	5½
Coorg	½
Total...	200

15. In making this announcement, the Governor General in Council desires it may be understood that the distribution is final, and must be made to suffice for all wants likely to occur during the year. Owing to the large increase given, 37 lakhs, above the total grant of last year, it will be necessary to discontinue the practice of making extra grants during the course of the year, excepting under circumstances of a really extraordinary nature, and, therefore, all urgent wants not provided for in the Budget Estimate will have to be met by reductions of the appropriations made for some less urgent works.

16. Further, His Excellency in Council observes that although the increase in the grant now sanctioned for 1865-66, over that given in 1864-65, is mainly due to the ascertained requirements of the Military and Civil Administration, yet the grant provides also for maintaining the expenditure for the prosecution of works of Public Improvement almost at the present high rate. It must, however, be understood that the Government of India may not be prepared to maintain, for a longer period than the coming year, what must be held to be an exceptionally high rate of expenditure; and that all proposals for beginning any new projects will be closely scrutinized when the Budget Estimates come under review, and that any which do not appear of sufficient importance to be entertained at present are liable to be struck out of the Estimates, a corresponding reduction being made of the total Budget grant of the province concerned. The Local Governments will perceive that in the face of the large extraordinary outlay required for completing the barracks for European troops, it will become the duty of the Government of India to restrain, to some extent, the expenditure on Works of Improvement, which has been so largely increased during the last two years. Irrespective of the financial aspect of the question, the provision of the needful establishments for supervising the Military works will almost certainly call for some transfer of officers from the works of Public Improvement to the Military Buildings, and a corresponding temporary suspension of the former. It will continue to be the earnest desire of the Government of India to appropriate as large a sum as possible to Works of Improvement; but it is proper, at the present time, to draw attention to the facts now stated, and to the possible reduction for a time of the grants for works of public improvement until the more pressing requirements for Military Buildings are disposed of.

17. The Governor General in Council takes this opportunity of stating that the Secretary of State for India has ruled that, in future, no work, estimated to exceed Rupees 10,000 in cost, which has not been entered and passed in the Budget Estimate, can be undertaken without the previous approval of the Government of India. This rule will call for additional care in the preparation of the estimates, and the Government of India under the circumstances just recited will, for the present, continue to watch carefully all proposals to put in hand new works, until it is satisfied that the rate of Public Works Expenditure has been brought within those limits which are suited to the financial requirements of the State.

18. Before leaving this subject, the Governor General in Council also wishes to state, in general terms, that the Government of India have had for sometime under consideration the question, whether the general revenues of India should not be relieved of a part of the charges now borne against the Public Works Estimates, which may reasonably be transferred elsewhere. The charges for repairs of roads may especially be referred to. These are of course increasing year by year, as new line of roads are completed, and have to be maintained, and in some provinces they already form a large proportion of the total expenditure on Works of Public Improvement. At the present rate of progress, the time must soon come when the Government will find considerable difficulty in continuing the present large grants from the imperial revenues for the construction of new roads, unless some means be found for meeting the charges for the maintenance of those already constructed; and the question of providing for these charges by the imposition of new, or the increase of existing local cesses, may usefully be taken at once into consideration by Local Governments and Administrations.

19. The total grants for 1865-66, excluding those for State expenditure on guaranteed railways, will be as follows:—

	Lakhs.
Madras	70½
Bombay	86
Bengal	68
North Western Provinces.	80½
Punjab	60
Oudh	19½
Central Provinces... ..	30
British Burmah	25½
Hyderabad	12½
Straits Settlements	3½
Rajpootana and Central India	13½
Coorg	1

20. The table attached contains an abstract of the figures which have been referred to in this Resolution. The Budget Estimate should now be framed in accordance with it, the following conditions being understood:—

1st.—That the part of the estimate of each province devoted to Military Works must be considered to be fixed, so far that it is not available for increasing the other parts, although, if not required in full, it may be reduced, a corresponding reduction being made in the total of the estimate.

2nd.—That the sums indicated for Civil Buildings, Works of Public Improvement and Establishment, are only approximately stated, and are liable to variation, at the discretion of the Local Government, when the detailed Estimate is framed; it being understood that all necessary Civil Buildings have to be properly provided for, especially all needful charges for the improvement of Jails, and that the aggregate of the three items is not to exceed the sum herein assigned.

3rd.—That the grant for works of Public Improvement includes all provision for land required for Public Works, and all State expenditure on guaranteed irrigation works and railways not guaranteed, and the value of all stores to be supplied on Indent from London.

4th.—That the State expenditure for guaranteed railways is to be in addition to the grants now assigned, the estimate for each Local Government being framed, as usual, on the actual requirements of the year, and according to the new form of Budget Estimate.

5th.—That the grant to Bombay, to be met from the land sales fund, will be additional to the grant now allotted to that Presidency, and will be added in the Budget Estimate when it is prepared.

(Signed) R. STRACHEY, Colonel, R. E.,
Secretary to the Government of India.

(Signed) E. C. S. WILLIAMS, Captain, R. E.,
Under-Secretary to the Government of India.

ORDER THEREON, 7th February 1865, No. 361.

1. In their Circular No. 2 of 1864, above recorded, the Government of India allot a sum of Rupees 70,50,000 for Public Works in this Presidency for the year 1865-66, to be distributed as follows:—

	RS.
For works under "Military"	16,00,000
For do. under "Civil Buildings"	9,50,000
For works of Public Improvement, to include "Agricultural," "Communications," Miscellaneous Public Improvements, "Stores," and State expenditure on account of the Madras Irrigation and Canal Company... ..	32,00,000
For Establishments	13,00,000
	<u>70,50,000</u>

2. The Government of India observe that the sum set apart for Military works is to be considered as fixed, and that if not required in full, a corresponding reduction must be made in the total of the Budget estimate. With regard to the other appropriations, they observe that the sum indicated under each head has been only approximately stated, and is liable to variation at the discretion of this Government.

3. The Governor in Council is satisfied that it will be impossible to effect any reduction in the total assignment for this Presidency, or to appropriate so large a sum as Rupees 16 lacs to Military works, without causing serious inconvenience to other Departments of the public service, and entailing a heavy loss on the State, from the sudden stoppage of numerous works, other than "Military," which are now in progress, and are not likely to be completed by the 1st May next. His Excellency is, moreover, of opinion that it would be impracticable advantageously to expend Rupees 16 lacs on works purely Military, whereas, in this Presidency, these are confined to a few stations at which labor is scarce and materials far from readily procurable.

4. Entertaining these opinions, the Government have resolved to appropriate the grant for the ensuing year in such manner as appears to them most likely to ensure its being laid out to the best advantage. A full report will be made to the Government of India of the circumstances under which the distribution ordered by them has been departed from.

5. The Budgets submitted by the Superintending Engineers amount to a sum far in excess of the assignment for 1865-66. After much careful consideration, the Government have decided on the distribution of this amount in the manner shown below:—

	RS.
New Works... ..	19,97,000
Repairs... ..	25,00,000
Reserve (grant for minor Works)	6,90,000
Stores expected from England and to be purchased in India, as also charges for freight, landing, shipping, repairing, clearing, &c.... ..	1,50,000
Establishments including Rupees 1,00,000 on account of extra temporary Establishments hitherto debited to Works	16,13,000
Deduct amount to be charged against District Road, Educational, &c., Funds on account of works which are likely to be carried out by the officers of the Public Works Department.	50,000
State expenditure on account of the Madras Irrigation and Canal Company.	15,63,000
	<u>1,50,000</u>
	<u>70,50,000</u>

6. The Estimates of works to be executed from Local Funds by Officers of the Public Works Department not having yet been received, the Government have been unable to incorporate them in the out-going Budget, as directed by the Government of India.

7. In some cases Superintending Engineers have applied for funds on account of works not yet commenced, to the exclusion of others upon which large sums of money have been expended; but as it is undesirable, for many reasons, that works already begun should be permitted to remain in an unfinished state, or that their execution should unnecessarily be carried over a series of years, and as it is better to concentrate the energies of the Department in the systematic completion of such works, than to fritter away money on numerous projects, with but little prospect of their being finished within a reasonable time, the Government have resolved, in preparing Part II. of the Budget, to adhere even more closely than in former years, to the principle of providing, in the first instance, to as great an extent as the funds at their disposal will admit, for the prosecution of all works which are not expected to be completed by the 30th April next.

8. Upon this principle, the amount available for new works has been distributed as follows:—

	RS.
For incomplete works under "Military"	3,43,810
For do. other than "Military"	13,75,523
For works not yet commenced under "Military"	2,37,667
For do. other than "Military"	40,000
	<u>19,97,000</u>

9. In this distribution, provision has been made to the extent of Rupees 5,81,477 for Military works.

24,823 for Taluk and other Cutcheries appertaining to the Revenue Department.

30,008 for Salt works.

37,519 for Court Houses.

1,60,550 for Jails.

3,500 for Ecclesiastical buildings.

70,000 for Police buildings.

77,901 for Public buildings.

3,46,370 for Irrigation works.

6,53,255 for communications, including Salt roads and Canals for the conveyance of Salt.

11,597 for works classed under "Miscellaneous Public Improvement."

10. It will be observed that the only three works, other than Military, which it is proposed to make exceptions to the rule that no new works shall be begun till those already in progress are completed, are the new Foundry, which for several years it was contemplated to erect at the Mint, but which will now be built in connection with the Public Works Workshop at Madras; the Channel, 11½ miles in length, from the northern end of the Pooniar anicut, in the South Arcot District, for which a special grant was applied for in Major Stewart's letter, No. 2,674, dated 14th September last, and the anicut across the Mahinmuttanuddee in the same District, on the completion of which an annual return of upwards of 30 per cent. on the estimated cost* is confidently expected. For these works

* Rupees 34,750.

Rupees 40,000 have been provided.

11. The sum applied for by the Inspector General of Police on account of Huts, Station houses, &c., required in the several Districts, is Rupees 80,000.† The Government regret that they have been unable to provide a larger grant than Rupees 75,800.‡ It will be distinctly understood that this amount is available for expenditure only on sanctioned estimates.

See G. O., No. 78, dated 11th January 1865.

12. The Government of India having again ruled that charges for the construction and repair of Travellers' Bungalows should be debited to Local Funds, no provision for works of that description has been made in Parts II. and III. of the out-going Budget.

13. To enable the Government to estimate the requirements of the several Districts for the repair of irrigation works, the Board of Revenue were requested, in paragraph 89 of Proceedings, No. 381, dated 6th February 1864, to submit an annual Statement of the number of works of that class in each District; the revenue dependent thereon; the number requiring repair, and the amounts the Collectors considered should be expended during the ensuing year. From the Statement submitted by the Board, with the letters above recorded, the Government observe that the total amount represented to be required during 1865-66 is Rupees 16,92,512, as shown below:—

	rs.
Ganjam	30,795
Vizagapatam	4,040
Godavery	1,97,264
Kistna	Not received.
Nellore	2,00,000
Bellary	42,339
Cuddapah	98,920
Kurnool	30,000
North Arcot	75,000
Madras	2,28,160
Presidency	Not received.
South Arcot	Do.
Salem	1,83,719
Tanjore	1,41,000
Trichinopoly	93,057
Malabar	2,700
Coimbatore	1,17,518
South Canara	Not received.
Madura	64,030
Tinnevelly	1,84,000

14. These demands being greatly in excess of the sums usually assigned, the Government have been unable to comply with the requisitions of the local Revenue Officers, and they regret that it has been found utterly impossible, with due regard to the demands under other heads, to allot a larger sum than Rupees 10,00,000 as follows:—

	rs.
Ganjam	14,600
Vizagapatam	6,000
Godavery	1,70,000
Kistna	1,11,000
Nellore	40,000
Cuddapah	33,000
Bellary	69,690
Kurnool	20,068
Madras	95,000
Presidency	2,000
North Arcot	61,000
South Arcot	60,608
Salem	20,464
Tanjore	1,13,000
Trichinopoly	60,079
Malabar	1,350
Coimbatore	37,221
South Canara	...
Madura	36,100
Tinnevelly	48,820

15. The Governor in Council is satisfied that this assignment is considerably less than actual requirements; but as it is all that can be spared from the limited assignment of Rupees 70½ lacs for Public Works of every description, His Excellency trusts that the Superintending Engineers will arrange, in communication with the Collectors, for the allotment for each District being laid out to the best advantage.

16. After careful consideration of the demands on account of Minor New Works, estimated to cost less than Rupees 500 each, the Governor in Council resolves to allot a sum of Rupees 1,00,000 for the several Districts of this Presidency.

17. This amount is Rupees 32,000 in excess of the allotment for the current year, and the Government hope that it will be found sufficient to meet all urgent requirements. The sum assigned to each District, as shown in the following Statement, will be at the disposal of the local Officers after the 1st May next:—

Districts.	Under Military.	Under Civil Buildings.	Under Agricultural.	Under Communications.	Under Miscellaneous Public Improvement.	Total.
	rs.	rs.	rs.	rs.	rs.	rs.
Ganjam... ..	...	...	3,000	1,000	...	4,000
Vizagapatam	...	...	2,000	1,000	...	3,000
Godavery	...	...	5,000	...	...	5,000
Kistna	...	...	6,000	...	...	6,000
Nellore	...	...	5,000	1,500	...	6,500
Cuddapah	...	...	3,000	...	...	3,000
Kurnool	...	...	3,000	...	...	3,000
Bellary	3,000	...	2,000	...	...	5,000
Madras	750	250	7,000	...	...	8,000
Presidency	1,000	3,000	...	...	...	4,000
North Arcot	300	500	6,200	...	...	7,000
South Arcot... ..	...	600	6,000	400	...	7,000
Salem	150	400	2,200	250	...	3,000
Bangalore	4,000	...	...	...	...	4,000
Tanjore	...	2,000	7,000	500	...	9,500
Trichinopoly	1,500	500	5,000	500	...	7,500
Malabar	500	...	500	2,000	...	3,000
Coimbatore	500	500	500	1,500	...	3,000
South Canara... ..	...	...	...	2,000	...	2,000
Madura... ..	...	750	1,800	700	...	3,250
Tinnevelly	...	750	1,800	700	...	3,250
Total...	11,700	9,250	67,000	12,050	...	1,00,000

18. The restrictions imposed in paragraph 108 of the orders on the Budget for the current year apply equally to the works entered in the Budget for 1865-66.

19. Superintending Engineers will be requested to submit, on the 15th May next, a Statement of the description required in paragraph 109 of G. O. No. 381, dated 6th February 1864. At the same time, the Government desire to be furnished with a Return in the form given in the margin of all sanctioned works

Works.	Amount of Estimate.	No. and date of Order sanctioning estimate.	Amount required.	Remarks.

estimated to cost less than Rupees 2,500 each which have not been commenced, but which are recommended for execution in 1865-66.

20. It will be observed from paragraph 17 of Circular No. 2, above recorded, that under a recent ruling of the Secretary of State no work, estimated to exceed Rupees 10,000 in cost, which has not been entered and passed in the Budget Estimate, can hereafter be commenced *without the previous approval of the Government of India.*

21. Paragraph 18 of the Circular will receive consideration in the Revenue Department.

PART II.—ORIGINAL WORKS.

22. It having been found impracticable to check the entries in the Local Estimates under the head "Computed Expenditure up to 30th April 1865," the Government request that the Superintending Engineers will submit a Statement, as per margin, immediately after the close of the current official year, showing the outlay actually

Works.	Amount of Estimate.	No. and date of sanction.	Expenditure up to 30th April 1864.	Expenditure in 1864-65.	Total expenditure.	Amount expended in excess of estimated outlay.	Work to which excess, in whole, or in part, is recommended to be appropriated.	Amount of Estimate.	No. and date of sanction.	Expenditure up to 30th April 1865.	Amount to be expended in 1865-66.

incurred on each work for which provision is made in the out-going Budget. In the event of such outlay, added to the allotments for 1865-66 exceeding the sanctioned estimates, the Superintending Engineers will report to what other Budget works the excesses should, in their opinion, be appropriated.

23. Care should be taken, in the preparation of future Budgets, that the information required in column 3 of the pattern form is duly entered.

24. GANJAM.—Road from Aska to Darangabadi, via Sooradah.—Rupees 15,000 have been allotted for this work. The Superintending Engineer will be requested to expedite the submission of the estimate.

25. Road from Aska to Ganjam Port and Salt pans.—The Government of India having declined to sanction the special grant of Rupees 15,000 applied for by this Government, the Superintending Engineer will be careful to see that the expenditure is restricted to the amount* transferred† from the allotment for the road from Mojagadah to Sankarakole.

* Rupees 10,000.

† See G. O. No. 241, dated 25th January 1865.

26. VIZAGAPATAM.—The estimate for the Petta Ghat road should be submitted with as little delay as practicable.

27. Road from Vizianagram to Bowdara, &c.—The amount contributed by the Rajah should have been stated.

28. The Government have been unable to provide, in the out-going Budget, the sum of Rupees 10,000 sanctioned in the orders marginally noted, for the construction of roads and the clearing of jungle in the Jeypore country. They will, however, grant the requisite funds from the Reserve of 1865-66.

29. NELLORE.—Salt roads are entered in the Budget for this District, under the head "Civil Buildings." The proper head is "Communications."

30. PRESIDENCY.—General Hospital, new wing and upper story.—The Supplemental estimate for this work will require the sanction of the Government of India. Colonel Boileau will be good enough to expedite its submission.

31. BANGALORE.—New Dragoon Barracks.—The revised estimate originally called for in G. O. No. 1,492,† dated 10th June 1863, should be laid before Government without delay. It is observed that the sum allotted in the out-going Budget, added to the computed expenditure up to 30th April next, exceeds the sanctioned estimate by Rupees 28,195.

† Paragraph 4.

32. *Ulsoor Water Supply Project.*—The Superintending Engineer states that the estimate for this work is under revision, and will probably amount to Rupees 1,46,000. In submitting this estimate, Colonel Wilkieson will, as already requested, furnish full explanation of the cause of the large excess over the amount originally sanctioned.

* G. O. No. 3,123, dated 28th October 1864.

33. TANJORE AND TRICHINOPOLY.—Improving the head of the Vadavanur. Estimate Rupees 4,800.*

† G. O. No. 214, dated 23rd January 1865.

Constructing six surplus sluices in the south bank of the Coleroon. Estimate Rupees 7,920.†

No provision has been made for these works; but as it is important that they should be carried out without delay, the Government will grant the necessary funds on the 1st of May next from the Reserve of 1865-66.

34. COIMBATORE.—Lawrence Asylum buildings.—Rupees 1,48,542 have been provided for these works, the estimates for which require the sanction of the Government of India.

35. MALABAR.—Funds have been provided for certain roads in this District, for which plans and estimates have not yet been furnished. Colonel Walker will be requested to see that they are submitted to Government before the commencement of the next official year.

36. Purchase of land for Military purposes.—Rupees 10,577. An estimate should be submitted in accordance with the orders contained in G. O. No. 3,364, dated 23rd November 1864.

37. MADURA.—Cutting the inner angle of the Reef Channel at Paumbem.—In their orders on the Budget for the current year, the Government of India directed that this item should be entered under "Miscellaneous Public Improvements." The Superintending Engineer, 8th Division, having entered the work under "Communications," the necessary transfer has been made by this office.

MINOR WORKS.

38. The sum set apart under this head is Rupees 6,90,000, as follows, being 10 per cent on the total assignment, minus the provision on account of State expenditure for the Madras Irrigation and Canal Company:—

	RS.
Military	1,51,700
Civil Buildings	1,29,250
Agricultural	2,17,000
Communications	1,42,050
Miscellaneous Public Improvement	50,000
	6,90,000

39. Of this amount, Rupees 5,90,000 will be at the disposal of Government, and the remainder at the disposal of the Superintending Engineers, as ordered in paragraph 17.

PART III.—REPAIRS.

40. The sums entered in Appendix A. as the maintenance allowances for the roads in the several ranges of this Presidency are those given by the Superintending Engineers. It having, however, been found impracticable, in several cases, to verify the correctness of these entries, the Government request that the Superintending Engineers will furnish, without delay, a Statement,

in the form given below, showing the items making up the total amount sanctioned for the maintenance of each road lying in more than one range:—

District.	Range.	Name of road.	No. and date of Order sanctioning the grant.	No. of miles of road in each Range.	Portion of grant assigned to each Range.	TOTAL.	
						Length.	Grant.
North Arcot.	Vellore.	Road from Vellore to Punnatoor. Do.	No. 271, dated 30th January 1865.	4	Rs. 710		
				7	2,100		
						11	2,810

41. In some of the Local Budgets, columns 1 and 2 of Appendix A. have been left blank. In the preparation of future Budgets, Superintending Engineers will be careful to see that the required information is duly furnished.

42. The sums entered by the Superintending Engineers for the maintenance of new lines of road have been allowed to stand; but it will be distinctly understood that they will not be available for expenditure *without the previous sanction of Government.*

43. VIZAGAPATAM.—The claim of Rupees 1,166, entered at the request of the Collector, on account of *Remissions due to certain Zemindars and landed proprietors, for lands taken up for Trunk Road No. VI.*, will be considered in the Revenue Department.

45. COIMBATORE.—Under the authority of G. O., No. 3,008, dated 19th October 1864, a sum of Rupees 1,320 is provided by the Superintending Engineer for the maintenance of the *Kotagerry and Ooty road.* On reference to this order, it is observed that the amount sanctioned is Rupees 660, which has accordingly been entered.

46. MALABAR.—The maintenance allowance of Rupees 1,760 for the road from *Muttavoor on Trunk Road No. IV., via Cotaparamba to Tellicherry*, sanctioned under date the 12th December* last, has been entered by this Office.

* No. 3,520.

47. The Superintending Engineer provides a sum of Rupees 7,700 for the maintenance of the *Malabar coast road* with the remark that "five miles additional are necessary." The Government observe that authority was granted in Proceedings, No. 1,833, dated 23rd June 1864, for the entry of Rupees 7,150 only. The full amount applied for has, however, been allowed to stand pending the submission of full explanation.

48. The maintenance allowance for the *Road from Eddawauna, via Munnjerry to Malliapooram*, has been incorrectly entered at Rupees 1,650. The amount sanctioned in Proceedings No. 36, dated 9th January 1865, is Rupees 1,760, which has accordingly been provided.

49. MADURA.—Rupees 18,000 are entered for the maintenance of the *Trunk Road to Madras.* The sum sanctioned in the order quoted opposite to this item is Rupees 12,000.

PART IV.—ESTABLISHMENTS.

50. This part of the Budget, as submitted by the Controller of Public Works Accounts, amounts to Rupees 15,13,000, exclusive of the cost of the extra temporary Establishments hitherto debited to works, but which, under recent orders from the Government of India, must be charged against the Budget allotment for Establishments.

51. The Controller's estimate has been prepared with reference to the Comparative Statements submitted to the Government of India on the 25th October last; but for the reasons explained by Captain Fisher, his estimate exceeds the amount shown in these Statements by Rupees 65,165.

52. Owing to the non-receipt of the necessary particulars from some of the Divisions, the Controller is unable to state the amount that will be required in 1865-66 on account of the extra temporary Establishments above mentioned. Looking, however, to the average outlay under this head in previous years, the Government have resolved to provide a lump sum of Rupees 1,00,000 in the out-going Budget, the details being furnished to the Government of India immediately on their receipt from the Controller. This addition will raise the total cost of the Public Works Establishments in 1865-66 to Rupees 16,13,000, of which Rupees 50,000 will probably be chargeable to Local, Educational, &c., Funds on account of works to be carried out from these sources by Officers of the Public Works Department.

53. Sanction not having yet been accorded for the transfer to the Revenue Budget of the charges connected with the Neeranicum, &c., Establishments employed in this Presidency, the Government have resolved, with reference to the orders contained in Revenue Proceedings, No. 104, dated 24th January 1865, to submit a separate list of these Establishments to the Government of India, in the confident hope that as they are entertained for the regulation, and no the execution, of works yielding large revenue returns, their cost will rightly be charged against income.

PART V.—TOOLS AND PLANT.

54. The amount provided under this head is Rupees 1,50,000, viz., Rupees 1,00,000 on account of Stores expected from England, and Rupees 50,000 to cover the cost of Tools and Stores to be purchased in India, as well as charges connected with landing, shipping, repairing, and cleaning machinery, &c.

55. The following Statement exhibits, in one view, the amount available in each District on the 1st May next:—

Division.	District.	Original works.	Repairs.	Minor new works estimated to cost less than 500 Rs. each.	Total.	Deduct for works not sanctioned as per Memorandum attached.	Remaining amount available on the 1st May 1865.
		RS.	RS.	RS.	RS.	RS.	RS.
1st Division.	Ganjam ...	57,576	68,633	4,000	1,30,209	...	1,30,209
	Vizagapatam...	69,865	63,127	3,000	1,35,992	...	1,35,992
	Godavery ...	2,09,783	2,36,043	5,000	4,50,826	...	4,50,826
2nd do.	Kistna ...	1,49,510	1,47,059	6,000	3,02,569	2,400	3,00,169
	Nellore ...	86,072	94,310	6,500	1,86,882	...	1,86,882
3rd do.	Bellary ...	4,000	1,68,080	5,000	1,77,080	...	1,77,080
	Cuddapah ...	41,338	1,17,730	3,000	1,62,068	...	1,62,068
	Kurnool ...	13,789	62,443	3,000	79,232	...	79,232
4th do.	Presidency ...	1,90,607	76,709	4,000	2,71,307	86,780	1,84,527
	Madras ...	65,653	2,26,167	8,000	2,99,820	300	2,99,520
	North Arcot...	76,297	1,26,946	7,000	2,10,243	6,175	2,04,068
5th do.	South Arcot...	35,519	1,28,805	7,000	1,71,324	...	1,71,324
	Salem ...	9,000	95,068	3,000	1,07,068	...	1,07,068
	Bangalore ...	1,45,481	18,250	4,000	1,67,731	...	1,67,731
6th do.	Tanjore...	42,067	2,02,356	9,500	2,53,923	...	2,53,923
	Trichinopoly...	26,563	1,27,065	7,500	1,61,128	...	1,61,128
7th do.	Malabar ...	3,50,568	89,703	3,000	4,43,271	1,02,700	3,40,571
	Coimbatore ...	3,53,576	1,44,476	3,000	5,01,330	12,760	4,88,570
	South Canara	16,610	49,215	2,000	67,855	...	67,855
8th do.	Madura...	40,994	99,816	3,250	1,44,060	...	1,44,060
	Tinnevely ...	12,132	1,21,803	3,250	1,37,185	...	1,37,185
	Municipal Commissioners ...	...	35,897	...	35,897	...	35,897
		19,97,000	25,00,000	1,00,000	45,97,000	2,11,115	43,85,885

Controller's estimate	Rs. 15,13,000
Amount entered in the Comparative Statements submitted to the Government of India	14,47,835
Difference...	65,165

PART VI.—BUDGET OF STATE EXPENDITURE ON ACCOUNT OF
GUARANTEED COMPANIES.
IRRIGATION AND CANAL COMPANY.

56. The Consulting Engineer proposes Rupees 1,99,572 for expenditure from State Funds. Of this amount Rupees 38,572 are for Establishments, and Rupees 1,61,000 for the purchase of land.

57. It appears to Government that the sum provided for the purchase of land is greatly in excess of the amount that will probably be required, and they have accordingly reduced the amount entered in the Consulting Engineer's Budget to Rupees 1,11,428, as follows:—

	Rupees.
For land in Kurnool	60,000
Do. do. in Nellore	31,428
Do. do. in Cuddapah	20,000

58. The total amount passed is Rupees 1,50,000.

RAILWAY COMPANY.

59. Under the orders contained in Circular No. 2 from the Government of India, already quoted, the State expenditure for guaranteed Railways is to be in addition to the assignment of Rupees 70,50,000 for this Presidency.

60. The Consulting Engineer's Budget of expenditure from State funds amounts to Rupees 1,61,117, viz., Rupees 49,117 on account of Establishments, and Rupees 1,12,000 for the purchase of land. These sums have been allowed to stand.

61. The Statement given below shows, in one view, the whole of the proposed expenditure in 1865-66 from Imperial Funds:—

Items.	Military.	Civil Build-ings.	Agricul-tural.	Communi-cations.	Miscel-laneous Public Improve-ment.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Part II. New Works	5,81,477	4,04,301	3,46,370	6,53,255	11,597	19,97,000
Grant for Minor Works	1,51,700	1,29,250	2,17,000	1,42,050	50,000	6,90,000
Part III. Repairs	1,32,856	1,35,984	10,00,000	12,00,615	30,545	25,00,000
Total for New Works and Repairs... ..	8,66,033	6,69,535	15,63,370	19,95,920	92,142	51,87,000
Part IV. Establish-ments. ... Rs. 16,13,000						
Deduct amount chargeable to Local, &c., Funds. } Rs. 50,000	.....	.....	.....	.....	.....	15,63,000
Part V. Supply and repairs of Tool and Plant ... ..	.....	.....	.....	.....	.....	1,50,000
Part VI. State expenditure for Madras Irrigation and Canal Company ... ..	.....	.....	.....	.....	.....	1,50,000
Do. for Railways... ..	.....	.....	.....	.....	.....	1,61,117
Total...	.....	.....	.....	.....	.....	72,11,117

62. The outlay proposed from guaranteed capital by the Consulting Engineers for Railways and for the Madras Irrigation and Canal Company, is as follows:—

	RS.
Madras North-West and South-West Railways and the Bangalore branch ...	60,00,000
Great Southern of India Railway	1,77,000
Do. Extension to Erode	21,00,000
Madras Irrigation and Canal Company	36,50,000
	119,27,000
Deduct receipts as estimated by the Consulting Engineer for Railways from sale of Stores, &c., to be credited to capital	3,87,000
	115,40,000

* Rupees 14,25,000.

	RS.
† Actual expenditure up to 30th November 1864, as shown in Chief Engineer's Statement ...	64,05,664
Estimated expenditure from 1st December 1864 to 30th April next	14,25,000
Home expenses, say	6,69,336
	85,00,000
Amount for which interest has been guaranteed.	100,00,000
Balance...	15,00,000

63. These amounts have been entered in the out-going Budget. The Government observe, however, that if the expenditure on the works of the Madras Irrigation and Canal Company, during the last five months of the current official year, reach the anticipated outlay,* the balance of guaranteed Capital, on the 1st May next, will be reduced to 15 lacs.†

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers of Divisions.

- „ Controller of Public Works Accounts.
- „ Deputy Auditor and Accountant General.
- „ Civil Paymaster.
- „ Public, &c., Departments.
- „ Revenue Department.
- „ Military do.
- „ Store do.
- „ Special Executive Engineers.
- „ Consulting Engineer for Railways.
- „ Do. do. for Irrigation and Canal Company.
- „ Manager for do. do.
- „ Inspector General of Police.
- „ Board of Revenue.

Memorandum of works &c.,—(Concluded.)

WORKS.	AMOUNT ALLOTTED FOR 1865-66.		
	New works.	Repairs.	Total.
COIMBATORE.—(Concluded.)			
Annual repairs to road from Caroor to Vengal, 7 miles, at 115 Rupees per mile	Rupees.	Rupees.	Rupees.
Do. to road from Koodoomoody to Kanghiem, 18 miles, in the Caroor Range at 110 Rupees per mile ... ..	.....	770	
	.....	1,980	
	.....	12,760	12,760
MALABAR.			
New Artillery Barracks at Cannanore	75,000		
Grand Powder Magazine at Cannanore	20,000		
Annual repairs to coast road from Bepore to Balliapatam, 70 miles, at 110 Rupees per mile... ..	.....	7,700	
	95,000	7,700	1,02,700

* Application should be made in due course for the disbursement of the sums entered in this column.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

ORDER THEREON, 14th March 1865, No. 545.

1. Resolved that the Board of Revenue be requested to report upon paragraphs 21 and 43 of the Proceedings in the Public Works Department above recorded.

2. The Board will instruct the Collectors to confer with the Superintending Engineers on the subject of paragraph 21, and submit a list of the places where tolls may be advantageously levied, noting the probable receipts and charges, and the rates of toll proposed.

(True Extract.)

(Signed) J. GROSE,
Acting Under-Secretary to Government.

To the Board of Revenue.

1. Communicated to all Collectors who, after conference with the Engineer Department, will lose no time in submitting proposals in accordance with the wishes of Government. They will also report, generally, their opinion on the subject discussed in paragraph 18 of Colonel Stra-
chey's Circular.

2. The Collector of Vizagapatam will report on paragraph 43 of the Proceedings of the Madras Government in the Department Public Works.

(A true Extract.)

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

(True Copy.)

(Signed) H. M. C. KELLY,
Acting First Assistant.

To All Collectors.

Exd. J. Wright.

Memorandum of works for which estimates should be submitted without delay.

WORKS.	Amount allotted.
	RS.
GANJAM.	
Making a road from Aska to Darangabady via Sooradah	15,000
VIZAGAPATAM.	
Pettah Ghat road	15,000
PRESIDENCY.	
Supplemental estimate for the Family Quarters in the Fort... ..	10,680
Do. for completing the General Hospital new wing and upper story... ..	29,709
MADRAS.	
Constructing Salt platforms at Cheyoor (revised estimate.)	1,950
Excavating Boat channels at do. (do.)	10,000
BANGALORE.	
Constructing New Dragoon Barracks at Bangalore (revised estimate)	1,00,000
TANJORE.	
Re-building portion of the Coleroon anicut and adding aprons	26,374
COIMBATORE.	
Construction of a building to amalgamate the Madras Male and Female Asylums with the Lawrence Asylum (revised estimate)	1,48,542
Coonoor Ghat new trace	40,000
Burgoor Ghat new trace	15,000
Distributing sluices to irrigate channels in the Caroor Taluk	6,703
MALABAR.	
Caroor Ghat and road to Tippacadoo	30,000
Road from Mysore frontier by Sultan's Battery and Kalputty to Tambracherry Ghat... ..	20,000
Purchase of land at Cannanore for Military purposes	10,577
Completing the Terriote road	14,000
Goodalore Ghat new trace... ..	17,000
Periah Ghat new trace	14,500
SOUTH CANARA.	
Minor drains and bridges on road to connect Mangalore and Cannanore by Vitla	5,000

* The Superintending Engineer should apply for sanction to the estimates submitted with his letter, No. 25, dated 8th June 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

Memorandum of works, the allotments for which in the Budget for 1865-66 are not to be appropriated without the special sanction of Government.

WORKS.	AMOUNT ALLOTTED FOR 1865-66.		
	New works.	Repairs.	Total.
	Rupees.	Rupees.	Rupees.
KISTNA.			
Annual repairs to Road No. VI. from Seetanagaram to Guntoor, 16 miles ... ..	.....	* 2,400	
	.....	2,400	2,400
PRESIDENCY.			
Constructing new Barracks for two Garrison Batteries over the present Bomproof	80,000		
Supplemental estimate for the Foundry at Chepauk	6,780		
	86,780	.....	86,780
MADRAS.			
Trunk Road No. 1 from Conjeeveram to McLeans Choultry ... ..	.....	300	
	.....	300	300
NORTH ARCOT.			
Mileage allowance to Tramway Company for the road from Arconum to Conjeeveram, 17 miles, at 250 Rupees per mile ... ..	.....	4,250	
Second class road from Nagery to Karcumbady and Bala-pally, 26 miles ... ..	.....	1,925	
	.....	6,175	6,175
COIMBATORE.			
Annual repairs to road from Koodoomoody to Kanghaiem, five miles, at 110 Rupees per mile... ..	.....	550	
Do. to road from Mallicopalliem to Chennamalay, 17 miles, at 110 Rupees per mile ... ..	.....	1,870	
Do. to road from Karkoor to Neroor, 5 miles, at 110 Rupees per mile ... ..	.....	550	
Do. to road from Koodoomoody to Paramathy, 5 miles, at 110 Rupees per mile ... ..	.....	550	
Do. to road from Koodoomoody to Paramathy, 4 miles, in the Erode Range ... ..	.....	440	
Do. to road from Neroor to Koodoomoody by the banks of the Cauvery, 4 miles, at 110 Rupees per mile... ..	.....	440	
Do. to road from Koodoomoody to Chinnadarapuram, 5 miles, at 110 Rupees per mile ... ..	.....	550	
Annual repairs to road from Caroor to Dindigul, 12 miles, at 110 Rupees per mile ... ..	.....	1,320	
Do. to road from Koodoomoody to Chinnadarapuram... ..	.....	1,320	
Do. to road from Caroor to Arvacoorchy and Dindigul, 22 miles, at 110 Rupees per mile ... ..	.....	2,420	

* Application should be made in due course for the disbursement of the sums entered in this column.

MISCELLANEOUS CIRCULAR, No. XXVI.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 4th April 1865.

Received

Board No. 1835.

Communicating Order of Government regarding distribution of the Public Works Budget Grants for 1865-66, and requesting to submit the proposals and reports therein called for.

From G. THORNHILL, Esq., Acting Collector of Ganjam, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Chatterpore, 14th October 1865, No. 2,134.

1. With reference to the Board's Official Memorandum, No. 951, of the 2nd October 1865, calling for report on the new Local Cesses for road repairs, I have the honor to state, that I believe the most suitable cess for this District, under present circumstances, will be an impost of one anna per maund on all duty free goods exported by sea.

2. Mr. Forbes advocated* a duty on all grain exported coastwise; Mr. Minchin of Aska, made a similar proposition on the occasion of His Excellency the Governor's late visit to Ganjam, and Mr. Foord supported these views, with the additional suggestion† that the duty should not be confined to grain.

* Dated 6th July 1863, No. 123.

† Dated 22nd April 1865, No. 84.

3. I believe it would be quite equitable to levy the duty proposed on all exports whatever, except such as are already taxed on export.

4. The roads are all chiefly used by bandies carrying the produce of the interior to the coast for shipment, and returning with loads of salt inland.

5. The cess would be collected without difficulty, and without extra establishment, and it might be introduced to-morrow.

6. It would fall of course primarily on the exporter, but it would eventually be shared by the producer and the carrier.

7. I think it preferable to a wheel tax, as being more easily levied, and far less obnoxious to the people. I believe, however, that in the event of further sums being needed, a wheel tax might fairly be imposed likewise.

8. On the introduction of the new settlement, a portion of the assessment will be set aside for the construction and maintenance of roads, and if it be then found that further funds are not needed, the export duty could be removed.

9. I feel assured, however, that for very many years, the proceeds of all the money that can be fairly raised may be spent with advantage to the people and the Government on local roads, and I believe that all classes will not uncheerfully contribute, if they see the money properly and carefully spent in improving the means of communication through the country.

10. Mr. Foord estimated that the proceeds of the tax proposed by him would amount to 50,000 Rupees annually.

Exd. J. Wright.

13

From D. F. CARMICHAEL, Esq., Collector of Vizagapatam, to R. A. DALYELL, Esq.,
Acting Secretary to the Board of Revenue, dated Bimlipatam, 15th April 1865, No. 209.

1. I have the honor to acknowledge Miscellaneous Circular, No. XXVI., dated 4th April instant.

2. The Board desire Collectors to report on paragraph 18 of Colonel Strachey's Circular. This requisition has already been anticipated by the remarks offered in my letter of the 31st March ultimo, No. 164, with reference to the suggestion contained in the Minute of His Excellency the Governor on the Northern Circars, in regard to levying Custom duties on certain produce when exported Coastwise. This would practically be a tolls system, and (as remarked by His Excellency) it would call for no extension of establishments; while it would be impossible to evade it.

2. Adverting to paragraph 43 of the Government Order, No. 361 of 7th February last, Department Public Works, I beg to state that the sum of Rupees 1,166 therein referred to is the annual compensation paid to Zemindars and Proprietors on account of land taken up by the Trunk road, as per Government Order, dated 30th May 1826.

From Board 20th January 1863.
To do. 7th March do.
From do. 12th September 1864.
To do. 15th October do.

3. Some time ago application was made for deducting the amount from the Peshcush; but no orders on the subject have as yet been received.

Exd, R. H. Lee,

-145

From J. FRASER, Esq., Collector of the Godavery District, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 3rd August 1865, No. 174.

1. I have the honor to reply to the Board's Miscellaneous Circular noted in the margin, and regarding which I received a reminder yesterday.
4th April 1865, No. XXVI.
2. The maintenance of the local roads in this District can be met from the Local Funds.
3. The imperial roads in the District require thorough making in the first instance. They are not those on which most traffic exists, as they are parallel to the coast, instead of leading to it from the interior. If they are to be kept apart from local roads in regard of maintenance, I think this cost should be met either from a tax on bandies, or from an increase in the proposed rate of Road Fund, which is to be introduced with the new settlement.

Exd. J. Wright,

15
From T. A. N. CHASE, Esq., Acting Collector of the Kistna District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Masulipatam, 18th December 1865, No. 278.

1. As called for in the Miscellaneous Circular,† No. XXVI. of 1865, of the Board of

† Dated 4th April 1865.

Revenue, I have the honor to report my opinion as to the adoption of a measure to provide for the maintenance and repairs of the District roads, without trenching upon the Imperial Revenues, as at present. The delay, in affording this information, is entirely owing to the non-receipt of a reply from the Superintending Engineer to Mr. Thornhill's letter on the subject. I have again addressed him, and shall forward his reply to the Board; for as he is absent from this station on a tour of inspection in Nellore, I fear I could not wait for his opinion before writing to the Board. I would recommend a light cess of two pice on every rupee collected from wet and dry lands from Government, Zemindary, and Inam lands indiscriminately.

	Rupees.
Government assessment...	28,90,851
Zemindary Peishchush with wet assessment ...	3,12,903
Inam quit-rent, &c., including wet assessment ...	1,86,817
Total...	33,90,636
At two pice per rupee...	35,319

2. The District Road Fund amounted to Rupees 16,122 in the last official year 1864-65. The money that will be realized under the two-pice cess, will come to Rupees 35,319, and which, together with the present existing fund, will give yearly Rupees 51,441.

3. This will be enough to meet all charges without any aid from the Imperial Funds, and will be nothing more than a revival of Maramut taxes which used to be paid under each head, as "Maramut Nissah," "Ghuttu Tumulu," "Desavandam," &c., &c.

Exd. J. Wright.

165
From T. A. N. CHASE, Esq., Acting Collector of the Kistna District, to W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, dated Gudiwada, 15th January 1866, No. 19.

With reference to my letter, No. 278, dated 18th December 1865, on the subject of a cess
for local road, I have the honor to forward a copy of Colonel Winscom's letter, No. 180, dated
5th instant.

ENCLOSURE No. 1.

From Lieutenant-Colonel G. V. WINSKOM, R. E., Superintending Engineer, Second Division,
to T. A. N. CHASE, Esq., Acting Collector of the Kistna District, dated Camp Dugaraz,
patam, 5th January 1866, No. 180.

1. In reply to your letter, No. 140, dated 21st December last, I have the honor to state
that I am not able to find any record in my office requesting my opinion concerning local cesses
for charges connected with the repair of roads.

2. I was under the impression that it was some months ago determined to institute local
cesses, and I think in April last, I wrote to Mr. Thornhill, who desired me to state which were
the best localities for tolls, that from certain Government Proceedings I then had by me, the
idea of tolls had been abandoned in favor of local cesses. This letter, I think, you will find in
your office, but not having last year's records with me, I am unable to give number and date.

3. In the Abstract Proceedings of the Council of the Governor of Fort Saint George, pub-
lished in the Supplement of the Gazette of 22nd December 1865, I observe that the Honorable
T. Pycroft introduced a Bill for the levy of District Road Cess which was referred to a Select
Committee. I, therefore, conclude that the matter is already settled, and that the opinion of
local officers can scarcely be necessary.

(True Copy.)

(Signed) T. A. N. CHASE,
Acting Collector.

Exd. J. Wright.

No. 2,781.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th May 1865.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 12th May 1865, No. 84:—

1. With reference to the Board's Proceedings of the 4th ultimo, No. 1,835, Miscellaneous Circular No. XXVI., I have the honor to state that, on my conferring with the Superintending Engineer as to the places where tolls may be advantageously levied on the existing lines of road, &c., with reference to paragraph 18 of Colonel Strachey's Circular communicated therewith, the Superintending Engineer has suggested, that it appears by Government Order, Revenue Department, dated 5th April 1865, No. 741, that a road cess is contemplated rather than the institution of tolls, and the Board of Revenue have been called on to draft an Act for the purpose.

2. The Government Order aforesaid has not been communicated to this Office, but as it is dated subsequent to the orders circulated in the Board's Miscellaneous Circular, No. XXVI., under reference, I have the honor to request the Board's instructions.

The Collector is requested to submit his sentiments on the general question of the maintenance of the District roads whether by means of tolls or otherwise.

(A true Copy and Extract.)

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

To J. W. B. Dykes, Esq., Collector of Nellore.

Edw. J. Wright.

From J. W. B. DYKES, Esq., Collector of Nellore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 5th June 1865, No. 103.

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 26th ultimo, No. 2,781, and state that I would recommend that tolls should be established along Trunk road No. 6 wherever there is a Sub-Magistrate.

2. If we cannot get the money otherwise, it is, I think, better we should get it by the tolls, and give the cartmen a road to travel on than stand still and see the trade of the country stuck in the mud.

3. Flush-causeways over rivers would, I think, justify tolls even though there were not a resident Magistrate.

4. Whilst with the experience of the Nellore toll, and the entire absence of any complaints since it was established, I have no hesitation in recommending tolls at similar rates where there is a resident Sub-Magistrate, and on the condition that the money is fairly laid out on the stage paid for.

Exd. R. H. Lec.

1865.

Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 26th May 1865.

No 2,781.

Requesting the Collector to submit his views on the general question of the maintenance of the District roads, whether by means of tolls or otherwise.

19

From A. HATHAWAY, Esq., Collector of Bellary, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ramandrug, 11th May 1865, No. 67.

1. With reference to the Board's Miscellaneous Circular, No. 26-1,835, dated 4th April 1865, I have the honor, after conference with the Superintending Engineer, to record my opinion that there are no places in this District where tolls could be advantageously levied.

2. Toll gates in this country might be established at certain spots, such as ghauts, ferries, and bridges, where evasion of the toll would not be feasible; but even there it would be very difficult to keep a proper check upon the toll-keepers.

3. A preferable plan would, I think, be to fix an assessment for the purpose in question of two pies on the Rupee on the Land Revenue, and a tax on all carriages, carts, and pack-bullocks.

Exd. B. H. Lee.

From H. G. SMITH, Esq., Collector of Cuddapah, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madanapalli, 30th June 1865, No. 78.

1. With reference to paragraph 18 of Colonel Strachey's Circular, dated 6th January 1865, No. 2, I have the honor to inform you that having consulted with Captain Moberly and Major Palmer as to the best method of raising funds for the extension of and keeping in order roads in this District, we agreed that the best way was very nearly the same as that proposed in my letter,* dated 14th May 1863, No. 72.

Vide Board's Miscellaneous Circular, No. XXVI, Board No. 1,835, dated 4th April 1865.

* Copy is herewith sent.

2. In that, I proposed that all bandies should pay a tax of 1 Rupee, which would give an income of Rupees 25,000; but at that time having been so short a time in the District, I was not so well aware of the profits attached to the profession of bandies as I am now, and I would therefore raise the tax to 2 Rupees per bandy, which would give 50,000 Rupees per annum.

Secondly.—I proposed a graduated scale of taxation on land which would bring in 23,124 Rupees per annum; but Captain Moberly thinks that one per cent. on the revenue† would be better, which would give about Rupees 18,615½,

being less than that realizable by my own scheme, which I think is the more equitable for reasons assigned in my letter above quoted.

Thirdly.—The Income tax being done away with, I would suggest that 3 Rupees should be levied on every retail shop, and 20 on every wholesale, which would give about 23,000 Rupees.

Fourthly.—The amount to be levied on all Accountant General's Bills to be the same as I previously proposed, which equals 8,000 Rupees. We thus have Rupees 99,615.

3. Captain Moberly also proposed a tax of 8 Annas on every pack-bullock; but although I think this would be fair, there would, I think, be great difficulty in realizing it, and it certainly would not at present be wanted. Besides, the greater number of pack-bullocks are used mostly for bringing in firewood (already heavily taxed) in cross-ways, as also grain and other articles from places not accessible by bandies. Of the feasibility, and that too with care, of collecting such a sum as now proposed for the purpose, I have no doubt whatever as far as this District is concerned (which for the present it would be ample); in fact if the Board and the Government should see no objection, I feel confident that the bandy tax and fees on Accountant General's Bills might be at once introduced. Should my scheme be approved of, the collections would amount to

	rs.
Bandy tax...	50,000
Land tax ...	18,615
Shops...	23,000
Accountant General's Bills ...	8,000
Total ...	99,615

4. This sum is of course to be spent in the District, and not be lumped with Imperial funds, and so go to the improvement of other District roads, &c., and it should, I think, be under the same control as the present Local Funds.

5. In conclusion, I beg to state that we all agreed that in this District the collections by tolls would be an impossibility.

From H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Muddenpully, 14th May 1863, No. 72.

1. With reference to Board's Miscellaneous Circular, No. XI, dated 9th February 1863, No. 754, calling for a return of the number of bandies in this District, and also requesting Collectors to make any suggestion they may desire on the general subject of levying a Road Tax, I have the honor to enclose a Statement No. 1 of the number of bandies in each Taluk, and to offer a few remarks on the formation of a Local Fund which I think well adapted to the District.

2. The total number of bandies then are 21,531, of which the Board will observe 13,551 are what are called wheeled bandies as distinguished from those called Cummi bandies, of which there are 10,980, the first being those mostly used for conveying goods to Madras and other Districts, and have large wheels, whereas the Cummi bandies are small and have narrow wheels mostly used in internal traffic of the District.

3. It would seem perhaps at first only fair to make the larger sort of bandy pay a higher rate of tax for the maintenance of the roads than the smaller one, on account of the profits being apparently greater, but such is not the case; for the hire is the same, and the load is the same, the continuous traffic is nearly equally divided, and the original cost is not so great as the larger bandy, while the damage they do to the roads is infinitely greater.

4. The Board will also observe, that some are only put down as used for agricultural purposes, while others are used for hire and agricultural purposes. I would not, however, make any distinction between the two; for firstly, all use the roads alike; and secondly, it would be most difficult to obtain any thing like a reliable statement as to which are used for one or the other purpose or for both. I would, therefore, tax all alike.

5. By the Proceedings above alluded to, it seems contemplated by the Board to levy a tax of 2 Rupees per bandy, which would doubtless be fair if the profits of a bandy were alone taken into consideration, and thus the whole sum required at present for this District, viz., 50,000 Rupees be at once realized. I say 50,000 Rupees, because in personal conference with Colonel Hemery, I find 50,000 Rupees per annum is the proximate sum required for the present state of the roads in this District, and if this sum were obtained the annual grant of 10,000 Rupees from the Government will not be necessary.

6. The state of the roads, and the annual maintenance granted to some and those which have no Government maintenance allowance, are specified in the Enclosures marked II and III, and it is for these latter roads and opening out more, that Local Funds are necessary.

7. But when so many classes are greatly benefited by the development of the resources of the country by opening out roads, is it fair or politic to tax bandy owners alone, particularly if it can be shown that by levying an exceedingly light tax from other sources, and one that would in no way cripple the resources of those who may be called upon to pay it? A sum of money can be realized, which together with a light tax on the bandies would be sufficient for present purposes; for if, as I said before, 2 Rupees per bandy is fixed, 50,000 Rupees is at once obtained. But a few years hence we should have to look to some other source of taxation, would it not therefore be better at once to make all who benefit by the roads pay their quantum.

8. In raising Local Funds, I think some of the chief considerations to be kept in mind are, first, to tax the payers at as low a rate as possible at first, so that they may not only become used to paying what may be required by its being so small that they will scarcely feel it, but that the tax may also become popular, so that a few years hence when more roads are opened and the resources of the country become more developed. Should a still further sum be required they will cheerfully pay more, which I feel confident they will when they see that the money is actually spent in the District. Secondly, to tax all who benefit by the roads and not one class in particular. Thirdly, to levy the tax without in any way enquiring into or meddling with the private affairs of the payer.

9. Who then are those who are directly benefited by roads being made in the District? Undoubtedly these are

1. The owners of bandies.
2. The Ryots.
3. The local Merchants.

4. Those who trade with the District, or, in other words, those who take the exports.

10. With regard then to the bandies, should the Board fix the rates of 2 Rupees it will not be too much. Should they, however, take into consideration the scheme which I shall presently suggest, 1 Rupee will, I think, be sufficient, as from this source an annual increase may be reckoned on; for it must be borne in mind that this large number of bandies nearly, 25,000, is not

the accumulation of many years: it is not made up of a few being added one year, and a few another, but they have sprung up in a most wonderful manner simultaneously with the opening out of the District by roads.

11. It is only a few years ago that if 300 hundred bandies were taken for a Regiment scarcely one could be obtained for traffic, and at no time could the Collector move about the District without greatly impressing bandies; and in the year 1846, the last year in which there is any account of wheeled carts, it appears there were only 1,614.

12. If then they have risen to such an enormous number in a few years, we may I think surely reckon on their keeping pace with increase of roads, but they will not be sufficient *per se* to meet the increasing want of Funds.

13. To show the Board however to what extent 1 Rupee per bandy would tax the resources of the owners, I beg to state that the profits of a bandy, on an average, are about 8 Rupees per month, so that 1 Rupee will scarcely be more than 1 per cent.

14. All native hakris and four wheel carriages I propose should pay 2 Rupees, but these are not included in the present statement, the revenue however to be derived from them will be about 100 Rupees.

Secondly, then the Ryots of the District are greatly benefited by the roads (of which I am glad to be able to state from personal conference with them; they are fully aware), for paradoxical; as it may appear it is only a few years since that a good year that is a year, of plenty, was almost a disaster to the Ryot, as owing to the want of roads, should the harvest have proved an abundant one, and grain become cheap, the Ryot had nowhere to sell his grain, he had no market that he could take his produce to further than one of his own Taluk Towns; but in order to pay the Collector's demand, or, in other words, his rent, he had to sell his grain at a ruinous sacrifice to the local merchants, who well knowing his wants fixed the price themselves (retailing it at an enormous per centage) and so left the Ryot worse off than he is at present in a comparatively bad year; for now although his crops may be small, if he cannot get a remunerative price at one place he can take it to another, and so realize a handsome profit, which the price of grain in proportion to the rent fully shows.

15. The steady increase too of the land revenue of the District, and the large amount of exports and imports, of which I beg to enclose
* Sent to the Accountant General, under date the 25th April 1863. copy of a Statement* marked A, as well as the punctuality with which the Government demand is paid, show the Ryots are very well off. I cannot, therefore, see any objection to asking them to pay a small sum and I will add that all those I have spoken to on the subject have not raised any objection, but on the contrary, have expressed acquiescence in my scheme; and if now how much more will they do so by and by when they see the advantage they will derive from the judicious employment of a fund to which they are subscribers, and when they see the small sum they are called upon to pay expended upon roads, which, under a good system, will give such an additional value to their lands so as to make it the most profitable outlay in which they can be engaged.

16. To make it then fall in proper proportion on the Ryots, I would divide the Puttahs in three classes, viz.

- Those up to 10 Rupees.
- Those between 10 Rupees and 30, and
- Those above 30.

I prefer fixing a tax on each Puttah instead of the aggregate holding of a Ryot, for by doing the first the tax will be levied according to the value of each piece of land he may rent, whereas if the aggregate holding is taken a person, who holds a number of small Puttahs of inferior land will have to pay the same as a holder of one piece of highly assessed but very productive land, thus a person holding ten Puttahs of ten Rupees each will have to pay, according to the scale mentioned below, 8 Annas, whereas a person holding one Puttah of a hundred Rupees will have to pay

2 Rupees. I propose then that all Puttahs up to 10 Rupees inclusive should pay an additional assessment of $\frac{1}{2}$ per cent., all from 10 to 30 one per cent., all higher than 30, two per cent. The particulars of the sum thus derived are given in the enclosed Statement B.

17. The next class of people I come to are the local merchants, but at present, or until the abolition of the Income tax, for at present Cuddapah shares largely from the one per cent. Income Tax Fund, I would let them alone; but in the event of its being done away with, I would make every retail shop pay for a license 2 Rupees, (a considerably smaller sum than a poor village shop-keeper has to pay in England to sell a little snuff and tobacco,) and every wholesale dealer pay for a license 10 Rupees, by which although I cannot say with any degree of certainty how much might be realized, I feel confident I am within bound, when I say 12,000 Rupees. Lastly come the merchants, both European and Native, who mostly take exports.

19. Formerly this class of merchants were either obliged to send money from Madras and other long distances, a most expensive proceeding, but their large profits, owing to the Ryot having nowhere else to take, and no one else to whom he could sell his produce, such as Indigo, &c., fully enable them to do so, or else they had to pay a discount of sometimes two and three per cent., never less than one, to the Native Sowkars for cash whereas now they have by the indulgence of Government, Accountant General's Bill, cashed at par. Considering then the very great increase of commerce since the roads have been made, the greater facility merchants have of travelling through the District, the greater rapidity with which they are enabled to send their goods to their destination, I think they ought to be called upon to pay towards the maintenance of the roads, for at present they are able to travel the length and breadth of the District without paying the smallest sum to assist in their repair, whereas in England, before a merchant can bring his goods to a Rail-way, or sea-port town, or in fact, any market, he has either turnpikes to pay, or else a heavy village drawer of an Accountant General's Bills should pay a fee of half per cent. when it is cashed, which, if there was always money in the Treasury, would amount at least to 60,00,000; last year it was 14,00,000 when money ran short, owing to its having been sent to Madras.

20. There is, I believe, a fee of 1 Rupee per bill charged at Madras for printing paper, &c., but this might be done away with, and the Cuddapah Treasury debited with its share, to be paid from the sum so realized.

21. By this scheme then we shall have a Local Fund as under.—

	RS.	A.	P.		RS.
Bandies	24,531	0	0	We have now Catle Fund, &c.	3,000
Ryots	23,124	8	0	Forest	1,000
Accountant General's Bills	8,000	0	0	Annual grant	10,000
	55,655	8	0	and whatever is granted from the 1 per cent. Income Tax.	

22. Should the Board deem this scheme worthy of consideration, and recommend it for the sanction of Government, it might be carried out, and the amount collected during the present year in the same way as the Local Funds are collected in Salem, and I would take care every officer in charge of a Range should take a tour in his District and explain the nature and object of the Tax. With regard to the Ryots, the sum each would have to pay could be written in each Puttah; and the bandy owners should have a Puttah kept in duplicate, one copy to be kept in the Taluk Treasury, and one given to the owner. His cart also should have a large L. in red paint. Any arrangement, however, the Board may think necessary can be easily carried out, for I have a nominal roll of all the bandy-owners.

(True Copy.)

(Signed) H. G. SMITH,
Collector.

Exd. R. H. Lee.

From J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 6th May 1865, No. 63:—

2. With reference to the Proceedings, Board of Revenue, dated 4th April 1865, No. 1,835, I have the honor to state that I have placed myself in communication with the Superintending Engineer on the subject of making such an increase in the Local Funds as may provide for the maintenance of existing Imperial lines of road, and beg to forward a copy of his letter.

2. I concur with Captain Moberly in thinking that tolls on the communications is not suitable to this country, and that the necessary funds can be far better raised by both or either of the modes mentioned by him.

3. A Road Fund of two pie in the Rupee is included in the rates of the new settlement which will be introduced throughout the District in the next five years when this is effected, one per cent. of the Land Revenue will be credited to the District Road Fund without its collection being perceived by the Ryots.

4. I am of opinion that an additional per centage of four pies in the Rupee might be easily imposed on the agricultural class for expenditure on Imperial lines, as it is they as producers who benefit most by the Government outlay on communications.

5. I am also of opinion that a license tax on all carts could be fairly and easily imposed for the same purpose. The measure when recently proposed failed to obtain the sanction of Government; but I have no hesitation in stating my opinion that its imposition would in this country be infinitely preferable to an attempt to levy tolls.

ENCLOSURE No. 1.

From Captain A. S. MOBERLY, R. E., Superintending Engineer, 3rd Division, to J. I. MINCHIN, Esq., Collector of Kurnool, dated Thalagarum, 25th April 1865, No. 173A.

1. In reply to your letter, No.—of the 14th instant, I have the honor to inform you that I do not consider that the system of toll gates will answer in this country. Toll gates might be established at certain spots, such as ghauts, bridges and ferries, where the toll could not be evaded, but elsewhere I believe that the bandy drivers would go a mile or two round to escape having to pay the toll; besides this it would be very difficult to keep a proper check on the keepers of the toll gates, and if put up to auction, there would probably be great extortion.

2. In lieu of toll gates, I would suggest an assessment of two pies per Rupee on the Land Revenue, and a tax on all carriages, carts, horses, pack-bullocks and donkeys.

(True Copy.)

(Signed) J. I. MINCHIN, Collector.

Exd. R. H. Lee.

23⁵

From E. G. R. FANE, Esq., Collector of Madras, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated, Saidapet, 1st September 1863, No. 272.

In reply to the Board's Miscellaneous Circular, No. XXVI, of the 4th April last, I have the honor to state that I have always been of opinion that the collection of tolls on roads would only lead to oppression, the toll would also be very difficult to collect in a country like India, where the whole country in the hot weather is passable for carts, and where to avoid the toll gate is a very easy affair. A bandy tax would on the contrary in my opinion yield a large revenue, and be easily collected. If, however, it is finally determined to collect tolls, I agree with Colonel Boileau, copy of whose letter is enclosed, that he shall not be entitled to collect them in this District on roads Nos. VI. and VIII., which have so many gaps in them as to be unworthy of the name of roads. I also agree with Colonel Boileau as to the places upon road No. I. where tolls might be put.

ENCLOSURE No. 1.

From Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, Fourth Division, to E. G. R. FANE, Esq., Collector of Madras, dated 9th August 1863, No. 1,313.

1. With reference to your letter, No. 142, dated 29th April 1863, I have the honor to inform you that in considering the subject of tolls we cannot, I think, too strictly adhere to the principles laid down by the Court of Directors in their letter to the Government of India, No. 41, dated 29th June 1853, quoted at page 93 of Grant's Circular Order Book, and which are as follows:—

1st.—The sites are to be such as will give ready access for redress against petty exactions to some near European authority.

2nd.—Tolls are to be applied only in those localities where great natural impediments to intercourse have heretofore existed, and for the removal of which Government may have incurred an unusually large expenditure.

2. This last condition may be fairly applied to the three Trunk roads in the Madras District, so far as large expenditure is concerned; but considering that serious gaps exist in No. VI., and No. VIII., rendering communication at times impossible, I do not think that tolls could justly be levied on them until the Perungadee backwater on the former, and the Palar river on the latter, are bridged; for it seems a just principle to lay down, at any rate so far as concerns any District, that no tolls should be levied unless free communication can be guaranteed throughout the year.

3. With No. I road it is different, and there I think a toll may justly be established at Poonamallee westward of the turning off of the road to Saint Thomas' Mount, another on the same road at Soonkavar Choultry, the point of junction of the road from Wallajahbad, and a third at Soorappen's Choultry, the point where the Chingleput road diverges.

4. The traffic returns are not sufficiently reliable to calculate the probable returns; but I would advocate a schedule of charges similar to that embodied in Act No. VIII. of 1851—vide pages 94 and 95 of Grant's Book.

5. It would be highly desirable to complete, *i. e.*, to overcome, the impediments to traffic on Trunk roads Nos. VI. and VIII. before alluded to, when tolls might be levied on them at the very points where the impediments now exist.

(True Copy.)

(Signed) E. G. R. FANE,
Collector.

Exd. R. H. Lee.

From J. D. ROBINSON, Esq., Collector of North Arcot, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Chittoor, 12th August 1865, No. 148.

1. I have the honor, with reference to Official Memorandum No. 658, dated 27th July, to submit transcript of the correspondence, which has passed between the Superintending Engineer and myself on the subject of the imposition of new local cesses to meet charges incurred in the repair and maintenance of roads in this District.

2. I have thought it better thus to send transcript of original correspondence in its original form than to re-embodify its substance in a fresh report, as the Board will thus be the more readily able to judge of the features of my scheme from both points of view. I shall take Colonel Boileau's remarks in the order in which they stand. No one can gainsay the propriety of the principles laid down in the Order quoted by Colonel Boileau in paragraph 2 of his letter, dated 5th instant, No. 1,250.

3. Applying these principles, as Colonel Boileau has done, to the several localities named in my scheme.

I. WOCHERI, ON TRUNK ROAD No. I., NEAR EASTERN FRONTIER OF DISTRICT.—Colonel Boileau objects to this on the ground that it does not fulfil the second condition.

4. This condition, if read as Colonel Boileau would appear to construe it, would exclude every locality except bridges over the larger rivers and regularly engineered Ghauts. I have no desire to see tolls established any where if it could be helped; but as the question is to provide funds for the maintenance of roads now at the charges of the State, Wocheri would, as situated in the great Trunk Road No. I. (maintained at a cost of Rupees 105 per mile out of Imperial sources) scarcely find exemption under the second condition.

5. No. II. ARAPAKEM.—To Arapakem, the second in my list, Colonel Boileau takes similar objection. Arapakem is situated at the confluence of the Ponne and Palar rivers, and at the point where the two roads on the north and south banks of the latter river unite. A very broad sandy bed has here to be crossed, the passage of which is already considerably facilitated by a cause-way, which is yearly cleared of the silt deposited on it by the periodical floods, and which admits of being improved at a small cost so as to meet every requirement of the present traffic of the country.

6. A little lower down the river there is such another cause-way (only a more recent and more perfect work of the kind) connecting Ranipet with old Arcot, which so fully supplies the place of a bridge, that when cleared of silt, as is annually done at a small cost, a carriage and horses may be driven over it as smoothly as along the best made road. A bridge at either Ranipet or Arapakem would probably cost little short of two lacs each, and as a cause-way, such as I have in view, could be laid down for Rupees 2,000 or Rupees 3,000, and is in fact all that is required. I should advocate the improvement of the Tengal (Arampakem) cause-way, and locate a toll bar there, as proposed in my scheme.

7. No. III. VELLORE BRIDGE.—The Superintending Engineer concurs with me in the eligibility of this place for a toll. This fulfils both conditions, being near the official headquarters of the Sub-Collector, and having cost from first to last not far short of 1½ lacs.

8. No. IV. RAMACHENDRIA CHUTTRUM.—I think here again a toll might be placed in anticipation of a cause-way to be constructed out of next year's Budget allotment over the Ponne river at Tirvellum. If we are to wait for a bridge at this point, we wait, for what I fear, is a very remote contingency.

9. No. V. MOGHILE GHAUT.—We both concur. It is on the road to Bangalore and Dellary via Palmanair.

10. No. VI. PURALPUT.—If there are to be tolls at all, one might, I think, be fairly enough established here. It is the point at which the great "Pilgrim" road from Tirupati No. 7 joins No. 11 Trunk line from Cuddapah. The former is not bridged throughout, but is in good working order, and being heavily taxed by strangers from all parts of the country during the periodical festivals is entitled to their contributions to its maintenance in the form of toll.

11. No. VII. MOOTHOOR GHAUT.—My reasons for proposing a toll at this point are detailed in paragraph 5 of my letter to the Superintending Engineer, dated 30th May last, No. 186.

12. I am opposed to the propositions of spending Rupees 37,000 on a bridge in connection with the Ponne Anikut, and have asked Colonel Boileau to submit my protest when making his report to Government. At this point (Ponne) again, I think, that every practical requirement would be met by the construction of a cause-way such as I have advocated for Arampakem and Tirvellum.

13. I should be glad to dispense with a toll at Mootkoor, and should never have proposed one at a point on a mere local road but for the reasons noticed in the latter part of paragraph 5 of my letter under comment.

14. If the toll at Ramachendria Chuttrum on Trunk Road No. 10 (Chittoor and Vellore road) is not established, the location of one at Mootkoor Ghaut would not be justified.

15. I think with Colonel Boileau that if a toll be placed on the Moghile Ghaut, one also becomes necessary at the foot of the Syngoonta Pass, as otherwise the whole trade from the west will stream down this latter and be thrown on the minor Railway Station at Goodyatum.

16. If it be thought that Trunk roads Nos. I. and XI., maintained at a cost to the State of Rupees 105 and 200 per mile respectively, may be left, as at present, entirely dependent on Imperial Funds I would gladly adopt Colonel Boileau's more limited programme.

17. I look upon the establishment of tolls as a necessary evil, and feel certain that our only safety lies in a very partial and tentative scheme.

18. It will be thus seen that the only changes I would propose in my original scheme are the abandonment, perhaps, of Wocheri, and the additions, as suggested by Colonel Boileau, of a toll on the Syngoonta ghat.

19. As respects the rates of toll, Colonel Boileau would adopt the Schedule attached to Act VIII of 1851. That Tariff is, I think, very high. I would propose to modify the scale of rates as shown below:—

	A.	P.
On every four-wheeled carriage on springs ...	8	0
Do. two-wheeled do. except native Hackeries.	4	0
Do. native Hackery on springs ...	2	0
Do. four-wheeled carriage without springs ...	4	0
Do. two wheeled carriage and cart do. ...	2	0
Buffaloes and bullocks laden, per head ...	0	6
Do. unladen ...	0	3
Tattoos and asses, loaded 3 pice; unloaded, 1 pie per head.	1	0
On every horse ...	1	0
Sheep, goats and swine, per score ...	0	6
Do. Palankeen or Tomjon with Bearers ...	8	0
Do. Native Dhooly with Bearers... ..	2	0

Note.—Head loads should be free. Would not make any distinction between broad and narrow tires as it would give rise to much exaction and dishonesty.

20. On the question of Establishments I have nothing to add to the observations made in paragraph 7 of my letter under review. My suggestion that the toll on the Vellore Bridge should be placed in charge of an European Pensioner, and that the peons at the other toll-bars should, as far as possible, be selected from the class of Pensioned Sepoy, is, I think, deserving of consideration.

21. Colonel Boileau appears to give a general assent to the remaining details of my scheme as sketched in my letter in paragraphs 8, 9, 10 and 11 under comment.

22. I say sketched, as the calculations there made do not pretend to implicit acceptance. All that we can predicate out of data so partial and meagre as those I have been able to collect is, that, if tolls are to be established they can be worked so as to leave, at a reduced scale of rates, a large surplus available for the purposes for which they have been created. I have canvassed all the Zemindars, with reference to His Excellency the Governor's remarks,* as to what aid they would give towards the formation and maintenance of roads traversing their estates.

23. Although the question has been put before them in all its bearings, they have shuffled out of any direct answer by an enumeration of alleged losses in connection with the more recent policy of Government, and seem to think that any contribution in this way should come from their Ryots and not from the Zemindary Treasury, and yet this is a very vital question now that the Income tax has been abolished, and that the construction of communications in tracts not contributing to the road cess, and not therefore fairly chargeable to the Local Fund, must still in the general interests of the country be, in some way or other, provided for even if Government undertake the whole cost of first formation, the Zemindars should, in the interests of the more local traffic by which they so largely benefit, be compelled to contribute one-third to the mileage maintenance allowance.

24. With these remarks I beg to leave the matter in the hands of the Board, who will have the advantage of having the question before them under all its aspects.

ENCLOSURE No. 1.

From J. D. ROBINSON, Esq., Collector of North Arcot, to Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, dated Palmanair, 30th May 1865, No. 186.

1. In their Order, dated 14th March 1865, No. 545, reviewing Colonel Strachey's Circular dated 6th January 1865, No. 2, the Local Government directed that Collectors should in conference with Superintending Engineers submit with report a list of the places where tolls may be advantageously levied, noting the probable receipts and charges and the rates of tolls proposed.

2. The Governor General's remarks, paragraph 18, which have called forth this Order leave the form of the new cess an open question; but from the tenor of the instructions just quoted it would appear that the Local Government have decided that this cess should be raised by toll rather than in the form of a wheel tax, or other such impost.

3. I have already, in anticipation of an early expression of your opinion, taken some action in this matter, and at once applied to the several Range Officers for any traffic statistics which they might have taken along the roads under their respective charge. The data thus collected are exceedingly meagre; and if taken in connection with the diversions of the general trade consequent on the extension of Railway operations, do not form a very safe basis upon which to calculate the prospective proceeds of the several tolls which I would propose to establish.

4. The scheme should, I think, in the out-set be partial and tentative. The present state of our roads would not warrant the establishment of a close network of tolls, and any precipitate action might bring back on the country all the rapacity and extortion of the old "transit duties" establishments. Hereafter, it may be found safe and practicable to establish tolls at regular distances along all our principal lines; but in the meantime, and until the scheme can be properly systemised and controlled, it would be dangerous to the trading interests of the country to place tolls at more than a few of the principal points along the Trunk roads which traverse the District.

In Trunk Road, No. I.

5. The points at which I would propose to place tolls are these:—

1. Wocheri, near frontier of District.

2. Arampakam, near Tengal Ferry, where roads on north and south sides of river join. I would not propose for the present any tolls further west of this point on Trunk road, No. I., as I have great doubts whether one would pay.

Trunk Road No. X., and branch.

3. Vellore bridge.

4. Ramachendria Chuttrum, the point where the road bifurcates to Tiruvallam and Vellore.

5. Mugli Ghaut.

Trunk Road Nos. XI. and VII.

6. Junction of two lines a little north of Puthalpat.

7. Mutkur Ghaut on Ponni road. This last is neither bridged nor provided with cause-way over the Ponni river; but to leave it without a toll whilst Trunk road No. X. had one would be to throw upon it the whole of that traffic on the latter line of which it already has far more than its share.

6. We should thus have seven tolls in all.

7. The toll bar on the Vellore bridge I would place in charge of an European (Chelsea out) pensioner, if one could be found. He should have two Kolkars or Peons. The two other toll-bars on this line and that at the point of junction of Trunk roads Nos. XI and VII, should likewise have a Toll-keeper and two Peons. The Toll-bar at Wocheri and Arampakam on Trunk road No. I., and at Mutkur on the Ponni line would probably not require more than a Toll-keeper and single Peon. The Toll-keeper I would pay at one uniform rate of Rupees 15 per mensem, and the Peons Rupees 7. These latter might be selected as far as possible from the class of pensioned Sepoy. I make this suggestion because I think we should thus have a better guarantee for their fidelity.

8. The cost per annum of such an establishment would thus be Rupees 1,512.

9. Temporary accommodation, with the necessary gates, might probably be provided for Rupees 150 each, or Rupees 1,050, being a total outlay of some Rupees 2,500 to put the scheme on practical trial for a year. It would be premature to provide more substantial accommodation until the system has been long enough under trial to furnish us with safer data than we now have.

	Rs.	A.	P.
Cart, loaded	0	2	0
Do. unloaded... ..	0	1	0
Pack cattle and horses, loaded... ..	0	0	3
Do. do. unloaded... ..	0	0	1

10. In the margin are given the rates of toll which I propose should be levied on the several descriptions of traffic.

11. Computed on these data, the probable annual receipt would, as shown in the accompanying Tabular Statement, amount to some Rupees 47,600. The next surplus available for expenditure on the roads thus brought under the impost would be Rupees 43,600. The present cost of maintenance and repair on these roads being as exhibited in the last Progress Reports, Rupees 33,630, we thus have a large margin to meet the uncertainty of present computations.

12. Having thus sketched out my scheme from the imperfect material at my command, I shall await the suggestions and improvements which your professional experience and observation will enable you to offer.

(True Copy.)

(Signed) J. D. ROBINSON,
Collector.

ENCLOSURE No. 2.

From Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, to J. D. ROBINSON, Esq., Collector of North Arcot, dated Madras, 5th August 1865, No. 1,250.

1. In your letter, No. 186, dated 30th May 1865, you set forward clearly the positions where you recommend tolls to be placed in the North Arcot District; the establishments proposed; and the probable amount of tolls that will be collected.

The points named by you are—

1. Wocheri.
2. Arampakam.
3. Vellore Bridge.
4. Ramachendria Chuttrum.
5. Mughele Ghat.
6. Junction of lines near Puthalpat.
7. Mutkur Ghat.

2. These points I would test by the principles laid down by the Court of Directors to the Government of India in their Order, No. 41 dated 29th June 1853, viz:—

First.—That the sites chosen should be such as to give ready access for redress against petty exactions to some near European Authority.

Second.—That they should be only in localities where great natural impediments to intercourse have heretofore existed, and for the removal of which Government may have incurred an unusually large expenditure.

Wocheri would lapse under the second of these data.

Arampakam would fail as being a locality where great natural impediments exist, and for the removal of which impediment Government have done nothing.

Vellore Bridge meets both principles, and is a very proper place for a toll.

Ramachendria Chuttrum cannot be fixed upon, I think, until the Poinay has been bridged at Tervullum.

A toll may fairly be taken on the Mugli ghat; but there should be one also at the Synagunta ghat for obvious reasons.

Poothalpat cannot have a toll under the second of the Honorable Court's conditions.

A toll should not, in my opinion, be placed on Mutkur ghat till the Poinay river is bridged.

3. As regards the rates of tolls to be levied, I think the Schedule laid down in Act No. VIII of 1851 seems fair, and I would recommend its adoption.

The establishments proposed by you meet with my concurrence.

As regards traffic, the returns are, as you say, meagre, and differ in some instances most extraordinarily from those that I have received from the Range Officers. Until we have been able to get trustworthy returns, I don't see how any calculations that can be of any use can be entered into.

You will thus observe that I recommend tolls at present at only three points making the scheme, as you observe, "at the out-set partial and tentative."

(True Copy.)

(Signed) J. D. ROBINSON,
Collector.

Exd. R. H. Leo.

From C. W. READE, Esq., Collector of South Arcot, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 31st July 1865, No. 122.

1. In acknowledgment of the Board's Miscellaneous Circular XXVI of 4th April 1865, I have the honor to state my opinion decidedly adverse to the imposition of any further cess on the land in this District. Already there is a fixed cess of one anna per cawny, which has been cheerfully paid by the people for years past on account of local roads and other purposes of local improvements, and in view of the anticipated operation of the new Municipal Act, which will entail the imposition of many new taxes, I unhesitatingly think that any additional cess would be unfair and impolitic.—This in reference to paragraph 18 of Colonel Strachey's Circular accompanying the Budget grant for 1865-66, and which forms part of the Miscellaneous Circular under acknowledgment.

2. The question of tolls, mooted in paragraph 2 of the Government Order of the 14th March 1865, No. 545, is open to consideration, as it is possible that there may be one or two roads as well as bridges in this District on which a light toll might be levied, although I am doubtful whether such imposition would not be felt vexatious; however, if the proceeds were applied exclusively to the repairs of the road or bridge on which the toll is fixed, I cannot think that the public will have reasonable grounds for complaint. I have written to the Superintending Engineer on the subject, and so soon as I am favoured with his views, I will again address the Board with some definite proposals one way or the other.

Edw. J. Wright.

From G. BANBURY, Esq., Acting Collector of South Arcot, to R. A. DALYELL, Esq.,
Acting Secretary to the Board of Revenue, dated Cuddalore, 10th August 1865, No. 140.

1. In reply to the Board's Proceedings, dated 4th April 1865, No. 1,835, Miscellaneous Circular No. XXVI., I have the honor to state, that when Acting Collector of Tinnevely, I, fully reported upon the subject of introducing tolls, and advocated, in lieu of this arrangement, the imposition of a wheel tax. Reasons were then given for thus advocating, and I trust the Board will allow me to refer them to that letter, my views having undergone no change, and the circumstances of the two Provinces being very similar.

2. One point remains to be noticed. There is already, in South Arcot, an additional item in the Puttah under the head of "Road Fund" at the rate of one anna per cawny; this arrangement is probably unknown in Bengal, whence the orders under reply emanated, so that an extra cess in the shape of either turnpikes, bridge tolls, or bandy licenses, would fall heavily upon that large portion of the agricultural community who keep their own carts. I may add that Colonel Foord agrees as to the advisability of a wheel tax, and unadvisability of tolls, which he deems should, in any case, be only established upon large and important bridges.

Exd. J. Wright.

From G. L. MORRIS, Esq., Collector of Tanjore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Vellum, 11th August 1865, No. 241.

1. With reference to the Board's Miscellaneous Circular, No. XXVI., dated the 4th April 1865, I have the honor to state that I am not prepared to recommend the levying of tolls on roads in this District for the purpose of providing funds for their maintenance.

2. The system of levying tolls would necessarily require an expensive machinery, and be attended with great difficulty in its working, without at the same time producing corresponding results; for there are so many cross roads in Tanjore, that it would be next to impossible to place the toll bars in such places that they could not be easily avoided. It is, moreover, from its nature open to great abuse, and would have an injurious effect on the traffic of the country.

3. After careful consideration, it appears to me that the best and fairest mode which can be adopted for raising funds for the purpose under consideration is, to levy a wheel tax or a 'license fee for every wheeled conveyance kept in the District, as proposed in my letter of the 31st July 1862, No. 283. This mode of taxation is at the same time simple and comprehensive, and affords no scope for abuse or speculation on the part of the Executive Agency; nor will it be attended with any hardship or inconvenience to the communities in its working. There will be no difficulty in ascertaining the number of wheeled conveyances kept in the District, and a prohibition, that none shall be used unless it is registered and a license obtained for the same for the year, will guard against all possibility of the tax being evaded. On the other hand, a license once thus taken, on payment of the prescribed tax or fee, will relieve the owner of the carriage from all further interference on the part of the servants of Government. Both the Superintending Engineer and the Acting Sub-Collector, whom I have consulted on the subject, concur in recommending a wheel tax in preference to the levying of tolls on the roads.

4. In my letter above adverted to, I have stated that the number of wheeled conveyance of all descriptions kept in the District, according to Returns called for by the then Acting Collector Mr. Ballard, in 1862 is 11,000. The actual number now existing may perhaps on careful examination be found to be larger than this; but the number specified may be adopted as furnishing sufficient data for forming an approximate estimate of the probable proceeds of a wheel tax. The rate of tax which I proposed in 1862 was Rupees 3 for each wheeled conveyance; but on further consideration I am inclined to think that Rupees 5 will not be a too high rate. The total proceeds of the tax, calculated at this rate, would come to Rupees 55,000, and to this may be added

	rs.	the probable receipts from existing sources of
Ferry Rents	5,000	District Road Fund, amounting, as shown in the
Surplus proceeds of Pound Fund... ..	8,000	margin, to about Rupees 33,000, thus making
Fish rent... ..	17,000	up an aggregate of Rupees 88,000, available for
Sale proceeds of avenue trees and clippings... ..	2,000	the purpose under consideration. This sum
Miscellaneous	1,000	will doubtless be found sufficient for main-
	33,000	taining all the lines of communication in tolerably good order; at any rate it will entirely relieve the

general revenues of the State of the charge now borne by them on this account, and thus meet the wishes of the Supreme Government, as expressed in paragraph 18 of Colonel Strachey's letter, communicated in the Board's Circular under reply. The existing maintenance allowances for the roads in this District amount to only Ru-

	rs.	pees 67,865 * but the whole of this sum is not
Maintenance Grants for particular roads... ..	47,865	always sanctioned, much less expended every
Discretionary Allowance	20,000	year. It is, I conclude, not intended that the
	67,865	cost of constructing new roads, as also of restoring those which have fallen into complete dis-

repair and disuse, should be borne by funds raised by means of local cesses, and that this item of charge will be borne as hitherto against Public Works Estimates.

5. With respect to the rate of the wheel tax I have proposed, I would observe that with increased trade, the demand for carriage has also risen, and consequently the owners of carts now

make large profits. Indeed to a cart owner who spends more than Rupees 10 a month for the keep of his bullocks and conveyance, and realizes upwards of Rupees 20 therefrom, it would be no hardship to pay a fee calculated at 6 annas 8 pie a month in return for the facilities afforded by improved communications. A charge on the body of landed proprietors at a certain per centage of the Land Revenue is a measure which readily suggests itself as an easy means of raising money for the repair of roads; but its effect would be to increase the burden of taxation on those who at present contribute in by far the largest proportion to the revenues of the State; while all other classes including among them those who benefit the most by the money that is spent on the road would be altogether exempt from the charge.

Exd. R. H. Lee.

From Æ. R. McDONELL, Esq., Collector of Trichinopoly, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 7th October 1865, No. 214.

1. Referring to the project of establishing tolls in the District, I have the honor to state that on receipt of the Board's Miscellaneous Circular, No. XXVI., dated the 4th of April last, on the subject, I addressed the Superintending Engineer, whose opinion, as expressed in the accompanying copy of his letter and its enclosure, I beg herewith to submit for the Board's information.

2. This Officer proposes establishing tolls at seven places, and estimates the probable income from carts according to the traffic returns of 1862 and 1863, at some 90,000 Rupees.

3. I beg here to avail myself of the indulgence granted me in the Proceedings under reply, of expressing my opinion generally on the subject discussed in paragraph 18 of Colonel Strachey's Circular. To meet the object in view, I am not inclined to advocate the establishment of tolls for the following two reasons:

Firstly.—That the collection of this cess demands very close supervision, and I fear that there will still exist much room on the part of the establishment maintained for the purpose in question to defraud Government. The system will besides bear very hard on the mercantile and travelling community by rendering the means of conveyance very dear.

Secondly.—As already communicated in my letter to the Board, as per margin, this scheme is opposed to the ruling of the Government of India conveyed in the Board's

Dated 3rd July 1861, No. 105.

Standing Circular, No. 2,347, dated 8th May 1861, as the tolls in question are proposed to be levied on permanent bridges and imperial lines.

4. In lieu of tolls, I would suggest, should the Board see no objection, the propriety of raising the Road Fund from two to five per cent. This, I presume, will work well. The Ryots from whom the amount has to be realized can contribute this without any difficulty, inasmuch as their position is much improved owing to the modified rates of assessment recently introduced. No separate establishment is required for the collection of this cess, and no room exists for committing any fraud. A sum of Rupees 37,000 will be realized, and as wastelands are taken up the revenue will proportionately increase. This will almost cover the expenses for keeping the roads in good repair.

5. In the event of this suggestion not being approved of, I would recommend that the scale of rates proposed by Captain Oakes be reduced to one-half. If the toll be light, a larger revenue will be collected.

6. A Statement of probable receipts and charges is herewith submitted.

ENCLOSURE No. 1.

From Captain R. F. OAKES, R. E., Superintending Engineer, Sixth Division, to Æ. R. McDONELL, Esq., Collector of Trichinopoly, dated Tanjore, 19th July 1865, No. 599.

1. I have the honor to reply to your letter, No. 60, (dated 25th April,) and to return the enclosure which accompanied it.

2. The enclosed Memorandum shows the roads upon which I would propose tolls should be levied, the position of the toll bars, the probable sum raised by the tolls, &c., &c.

3. The calculations made in column 3 are from traffic returns taken some years ago, and probably fall short of the actual traffic at present; and though the amounts realized far exceeds in most cases the sum now sanctioned for the maintenance of the roads, the grant for that purpose is in most cases far too small.

4. On the establishment and cost of collection it is not in my province to enter. After a year or two the tolls would, I presume, be rected.

5. The following are the amounts of toll proposed to be levied, though the amounts in column 4 show the sums to be realized from a charge of 1 anna per bandy only.

For a Conveyance with four wheels drawn by two or more horses. 6 Annas.
 Do. two wheels and one horse or bullock coach with springs... 4 do.
 For a Bandy drawn by two bullocks, laden or unladen ... 1 do.
 Do. do. by one bullock ... 9 Pice.
 For a horse or pony ... 6 do.
 For a pack bullock ... 1 do.
 For droves of bullocks, sheep, pigs, &c... ½ Pice each animal.

6. On most of the roads it is proposed to place a double toll gate; but one payment should clear both gates.

7. Though a permanent maintenance allowance is provided in the Budget for some of the minor roads in the District, I do not consider that the state of the roads justifies a toll being placed upon them, and on some the streams are unbridged.

8. It is worthy of consideration whether a one anna cess per Cawnie throughout the District on Nunjah land in the highly irrigated portions of the District should not be levied as in South Arcot for the maintenance of the minor local roads.

9. A registration of carts has been suggested as a means of raising the funds required for the maintenance of the roads; but of this I do not approve, as it would fall unfairly upon the poorer bandy-men who ply between villages and do not go far from home, and who would not make much use of the metalled roads upon which the greater portion of the amount raised would be expended.

(True Copy.)

(Signed) A. R. McDONELL,
 Collector.

ENCLOSURE No. 2.

Memorandum of roads in Trichinopoly on which it is proposed to levy tolls showing position of toll bars, &c., &c.

Road.	Proposed position of toll bars.	Daily traffic as per last returns.		Probable sum realized per annum.	Budget allotment for maintenance.	Remarks.
		Carts.	Date.			
Trunk road No. VIII, from Madras to Trichinopoly.	Callernon Bridge and Velar Bridge ...	1,168	1862	26 to 2,700	14,000	From Serungham Island.
Salem road ...	Colleroon Bridge and Kondamari or Arikrishnawary bridge ...	1,143	...	26 to 2,700	10,000	do.
Tanjore road ...	Where Railway crosses the road ...	243	...	5,000 to 5,500	2,275	
Madura road ...	At Coriyar Bridge and a Jungle stream N. Covilputty, bridged ...	364	1863	7,500 to 8,500	4,400	* The Palur near Toverancoorchy when bridged.
Torriore road ...	Colleroon, bridged only ...	...	...	...	2,200	Until road is extended beyond Torriore.
Combaconum road ...	Pettanaitalay sluice at head of Wayacondan or Coda-moority Bridge, and Jungle stream near Manavasy ...	370	1861	7,500 to 8,500	495	Grand Anicut just beyond Trichinopoly limits.
Caroor road ...	...	271	1862	5,500 to 6,000	8,400	Traffic must be very considerably higher now.
Dindigul road ...	At bridge over Coriyar ...	634	1863	14,000 to 15,000	4,300	Also at the Arriaur, north of Manapari when bridged.

TANJORE,
 19th July 1865.

(Signed) R. F. OAKES, Captain R. E.,
 Acting Superintending Engineer, Sixth Division.

(True Copy.)

(Signed) A. R. McDONELL,
 Collector.

ENCLOSURE No. 3.

Statement showing the probable receipts and charges in establishing tolls in the District of Trichinopoly.

Roads.	Proposed position of toll bars.	Probable receipts.		Probable expenditure.		
		Items.	Probable amount.	Establishment.	Salary per mensem.	Amount per annum.
Trunk road No. VIII., from Madras to Trichinopoly.	Coleroon Bridge and Vel-lar Bridge.	From Carts. Do. other items ...	Rs. A. P. 26,000 0 0	1 Gumastah ... 4 Peons each ...	Rs. A. P. 12 0 0 5 0 0	Rs. A. P. 144 0 0 240 0 0
Salem road ...	Coleroon Bridge and Kondamari or Arisnawary Bridge.	From Carts ... Do. other items ...	26,000 0 0	Do.	17 0 17 0	384 0 0 384 0 0
Tanjore road ...	Where Railway crosses the road.	From Carts ... Do. other items ...	5,000 0 0	Do.	17 0	384 0 0
Madura road ...	At Corayar Bridge and a Jungle stream.	From Carts ... Do. other items ...	7,500 0 0	Do.	17 0	384 0 0
Combaconum road ...	...	From Carts ... Do. other items ...	7,500 0 0	Do.	17 0	384 0 0
Caroor road ...	Pettavottilay sluice at the head of Weyakondan or Kondamurthy Bridge and Jungle stream near Manavasy.	From Carts ... Do. other items ...	5,500 0 0	Do.	17 0	384 0 0
Dindigul road ...	At Bridge over Corayar.	From Carts ... Do. other items ...	14,000 0 0	Do.	17 0	384 0 0
			91,500 0 0			2,688 0 0

TRICHINOPOLY,
7th October 1865.

(Signed) A. R. McDONELL,
Collector.

Read the following reply to the Board's Miscellaneous Circular, dated 4th April 1865, No. 1,835, regarding imposition of new local cesses for charges connected with the repair of Roads:—
From V. H. LEVINGE, Esq., Collector of Madura, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 28th August 1865, No. 226.

1. Referring to the Board's Miscellaneous Circular, No. XXVI., dated 4th April last, No. 1,835, and Board's Proceedings, dated 2nd idem, I have the honor to report, that I have conferred with the Superintending Engineer on the subject of the levying of tolls on the trunk roads in this District made and maintained by Government, and beg to submit copy of his letter* to me on the subject.

* Dated 10th August 1865, No. 783.

2. I am under the impression, that it is not the intention of Government to levy tolls on any trunk roads excepting on those which have been thoroughly made; the only road in this District answering that description is the high military road traversing the District nearly from north to south, from Trichinopoly to Palamcottah.

3. To put toll bars round the town of Madura would be to create a perfect nuisance, and be oppressive. I think the roads round Madura, and entering it for a certain distance round, might be kept out of the Municipal Funds, and that the toll bars should be some distance from the town.

4. To the south of Madura, Captain Moberly has selected one point, the Gundar bridge, just south of Tirumangalam. I think the bar should be near the Travellers' Bungalow just north of Tirumangalam; a bar there would catch only the through traffic to and from Madura, while, if it is at the place selected by Captain Moberly, it would unfairly catch the large traffic to and from Palany and the Cumbum valley, to which places the roads are not yet made, and there is already a toll on the Andiputty pass leading into the Cumbum valley.

5. The Cumbum valley traffic, using the Gundar bridge, would come from the east of the high road, and would use it very little, and so I do not think it ought, in fairness to be made to pay toll for using almost only the bridge. The Palany traffic, which is chiefly in cotton, to Tuticorin, could be caught lower down on the Tinnevely cotton road, and made to pay toll in that District where the road is made. To the north of Madura, another toll bar might be placed just north of Melur, which would catch all the through northern traffic, and it would not interfere largely with the Melur Ryots, a poor class of people, who are the chief suppliers of Madura with provisions.

6. At the site selected by Captain Moberly for another toll bar, "the new bridge where the roads from Madura and Sholavandan meet about twenty-one miles from the former place," I do not think a bar should be placed, as that line of road is unmade, and in an abominable state in most parts.

7. I think the erection of toll-bars would bring the Government into daily odium, and that a cart tax would be the most popular, and that it would yield more than sufficient to maintain the roads.

ENCLOSURE No. 1.

From Lieutenant-Colonel F. J. MOBERLY, R. E., Superintending Engineer, 8th Division, to V. H. LEVINGE, Esq., Collector of Madura, dated Courtallam, 10th August 1865, No. 783.

1. Referring to your No. 1,335, of the 2nd instant, I have the honor to observe, that my first thoughts as to the position of toll bars induced me to suggest that we should most properly place them on the made roads out of Madura; but it has occurred to me that we shall immediately clash with the town rights as granted by the new Municipal Commission Act. I cannot see how to avoid this without losing a very large amount from the traffic into the town.

2. Beside the points around Madura, I can only consider as a fitting place the Gundar bridge near Tirumangalam, and the new bridge where the roads from Madura and Sholavandan meet, about twenty-one miles from the former place.

3. Any where else it seems to me that the condition of the roads scarcely warrants a toll, and it can be easily avoided.

4. I would urge on you that the system of tolls on roads is one most difficult to supervise; it makes great opening for fraud as regards both Government and cart owners, and is an instrument of great oppression to the latter.

5. All traffic must be greatly obstructed, for though it is slow, toll-keepers, especially in this country, are slower. I can speak from experience, as, on the Neilgherries, I never found that the toll-keeper had any change ready, even to so small an amount as one anna. On one occasion, he had to go to the neighbouring bazaar, and borrow that sum.

6. On the other hand, a license tax is easily levied, and cart drivers may be easily protected. I would suggest an annual payment of Rupees 3½, which would fall very lightly on the owners; and further, I would not compel any man to show his license except to an European Officer, a Tahsildar, or a Police Officer of certain rank in his uniform; for all practical purpose of security to the revenue, I believe scrutiny by these would amply suffice.

7. I think it would be well to charge a slightly larger sum on carts with native axles as compared with those on springs, or properly centred boxes; the former cut up a road much more, owing to their travelling so much on the edge of the wheel.

8. I have no table of rates by me if tolls are insisted upon; but, I believe, those published by Government are suitable, with the above exception; if a two-wheeled spring carriage paid two annas, I think a cart on country axles should pay three annas.

(True Copy.)

(Signed) V. H. LEVINGE,
Collector.

Exd. J. Wright.

33

From G. BANBURY, Esq., Acting Collector of Tinnevely, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Palamcottah, 3rd June 1865, No. 220.

1. In reply to the Board's requisition contained in their Proceedings, dated 4th April 1865, No. 1,835, paragraph 1, I have the honor to communicate the following.

2. My experience of the Tinnevely District is of so short duration that any opinions I may express cannot be of much avail; still I consider that, as far as I have seen, tolls would not answer. Mr. McGregor agrees with me, and thus writes upon this subject:—

"The nature of the country admits of their being evaded to a great extent by detours. The natives are not sufficiently advanced to be able to defend themselves from extortion, and the public service is, judging from public rumour, and the criminal calendars, more than ordinarily corrupt."

3. Nevertheless something must be done to procure funds to meet the outlay on account of repairs becoming year by year more extended as new roads are constructed. I would advocate a Cart tax. It has been, I believe, successfully worked in other Districts; it would not be altogether an unpopular tax. It would fall upon the class who most benefit by the roads which they daily tend to wear away; the rates of bandy hire are now so remunerative that the demand could be paid without any hardship, the cess could not easily be evaded, and its simplicity would defeat any trickery or partiality on the part of the subordinates entrusted with its details. Moreover, in former years a somewhat similar demand was made upon bandy owners, as they were required to cart gravel gratuitously for the repair of the lines they frequented.

4. I would suggest that each cart pay one Pagoda per annum, they should be registered, and ticketed with tin plates bearing their respective numbers. Moreover, this tax would reach the (1) Vaniers, (2) Taragars, and (3) Chetties who keep bandies on an extensive scale, but who now, as regards any kind of taxation, escape comparatively unscathed. I had considered the expediency of exempting bandies used purely for agricultural purposes, but I find that they are so universally used indiscriminately for farming, trade, and hire, that the exemption would be unnecessary, and only productive of bad results. Finally the registration would be useful in affording us reliable statistics, and would prove of signal service when State requirements necessitated the impressment of carts.

1 Oil and Grainmongers.
2 Grain Brokers.
3 Merchants.

Exd. J. Wright.

From the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, dated 11th January 1866, No. 8.

1. With reference to the Board's Miscellaneous Circular, No. XXVI., (Board No. 1,835,) dated 4th April 1865, I have the honor to state that in my opinion the imposition of tolls, or other local cesses for the maintenance of roads, is not at present advisable.
2. I proposed to the Superintending Engineer that an experimental toll should be placed at Woomaloor and another at Namkul in this District.
3. Finding, however, that he was averse to this experiment, I wrote to the Collector of Coimbatore for information regarding the success of the tolls established in that District.
4. From his reply, I found that the only toll worth maintaining was that on the Conoor Ghaut, and that the sums realized at the low country tolls were scarcely worth collecting.
5. The only feasible cess would be a wheel tax, but the consideration of this had better be postponed until after Act X. of 1865 (Towns improvement) has been brought into operation.

Exd. J. Wright.

From P. GRANT, Esq., Collector of Coimbatore, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 20th June 1865, No. 114.

1. I have received the Board's Miscellaneous Circular of the 4th April 1865, No. XXVI of 1835, and in obedience to the orders therein contained placed myself in communication with the Superintending Engineer, 7th Division, on the question of raising Local Funds for the maintenance of the District roads. Colonel Walker's reply, with its enclosure, is forwarded herewith, from which it will appear that he suggests a reference to other Presidencies being made to ascertain how and on what authority their large Local Funds are raised.

2. For my own part, I adhere to the opinion expressed in my letter of the 4th April 1865, No. 56, of which an extract is annexed :—

"The best, and as it appears to me, the only course which can be followed in this District, is to levy a rate of 2 per cent. on the payments of each Ryot, as is being done in the Districts which are now being settled by the Settlement Department. The rate is light, and would not fall heavily on the people. They would complain at first, but when they found that their roads and public Chuttrums were really being put in order, they would become reconciled to the cess. It is now imposed in this District in all cases in which a reduction of assessment is made, and is readily acquiesced in. The imposition of tolls, except in particular localities, I do not advocate."

3. There are already five toll bars at the places noted in the margin, and I have recommended an additional one at the "Craigmore" cut on the road from Coonoor to Ootacamund.

1. Sanganoor.
2. Barliar.
3. Kulbutty.
4. Suttimungalom, Bhowany Bridge.
5. Bhowany Cauvery Bridge.

I do not recommend the establishment of toll bars on any other roads. I agree in the opinion

expressed by Colonel Walker that we should ascertain at once the sources from which Local Funds in the Bengal Presidency are drawn, for I cannot divest myself of the impression that funds credited by us to Imperial heads are in the sister Presidency carried to Local Funds.

ENCLOSURE No. 1.

From Lieutenant-Colonel G. W. Walker, R. E., Superintending Engineer, 7th Division, to P. GRANT, Esq., Collector of Coimbatore, dated 7th June 1865, No. 9.

1. I send you the accompanying Memorandum as a rather indirect reply to your letter, No. 99 of 2nd June, and request that you will be so good as to communicate the same to the Board of Revenue as the expression of my views in the subject of raising Local Funds. My opinion, in fact, is, that sufficient suggestions have been made partially to meet the difficulty, of which those for a road cess and cart tax were quite practical enough to have been acted on, not as alternatives the one for the other but as supplementary one of the other, and in supercession of tolls.

2. The only further suggestion, therefore, that I have been able to make is that of reference to other Presidencies to ascertain how and on what authority their large Local Funds are raised.

3. I have already reported to Government in favor of a toll at the place you suggest, midway between Coonoor and Ooty, to provide additional funds for maintenance of the Ootacamund roads.

ENCLOSURE No. 2.

Memorandum.

Paragraph 18 of Public Works Circular, No. 2 of 6th January 1865.

Paragraph 2 of Government Order in the Revenue Department, No. 545 of 14th March 1865.

1. The question of relieving the General Revenues of India of a part of the charges now borne against the Public Works Estimates (Imperial Funds) i. e., of the charges for repairs of

works of irrigation and communication, and for the construction and repair of Travellers' Bungalows and Chuttrums, would appear to have been settled in all Presidencies but Madras by the

Government Order, No. 3524 of 12th December 1864, in the Public Works Department.

raising of adequate Local Funds. The following figures are taken from Major Chesney's Statement of Estimated expenditure in 1864-65, paragraph 50.

	Imperial.	Local Funds, including Income Tax.
	Rs.	Rs.
Madras	72,60,000	8,00,000
Bombay... ..	1,27,00,000	34,70,000
Bengal	62,20,000	34,20,000
North-West Provinces...	72,90,000	29,80,000
Punjab	58,60,000	19,00,000
Central Provinces...	29,50,000	6,00,000
Burmah... ..	22,00,000	5,50,000
Oudh	22,00,000	5,00,000

and from other parts of his Report it is gathered that Rupees 25,00,000 only out of a total of Rupees 1,43,70,000 were on account of Income Tax, the remainder representing it is supposed insignificant. From another paragraph (No. 27) it would further appear that the Bengal Local Funds were large enough to admit of debit to them of Rupees 4,00,000 out of the total Establishment charge of that Presidency.

2. Instead, therefore, of theorizing on the manner of raising Local Funds in this Presidency, it would be obviously better to enquire into the details of the same Funds elsewhere, and the authority under which they were credited; and to adopt similar measures for supplying the deficit in Madras so as to quadruple our resources. With such ample funds available, the Imperial Budget might then be freed from the burthen of ten lakhs for irrigation repairs, and of so much of the twelve lakhs for communications as exceeds a fixed allotment on the Imperial mile-age of Rupees 110 (or 1 Anna per running yard) or other sum at which their direct value to the State may be arbitrarily fixed. The cost of repairs of the myriad small irrigational works on which so much of the revenue of the country depends should surely be a first charge upon gross revenue, and not be debited against the surplus available for new Public Works. And the transfer of such charge to Local Funds would afford Collectors the opportunity of reserving for management by Revenue Agents any such works as they may prefer keeping in their own hands.

COIMBATORE,
7th June 1865.

(Signed) G. W. WALKER, R. E., Lieut.-Col.,
Superintending Engineer, 7th Division.

Ed. R. H. Lee.

From W. M. CADELL, Esq., Collector of South Canara, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 1st July 1865, No. 92.

1. I have the honor to reply to the Board's Miscellaneous Circular No. XXVI of the 4th April, and to state, that owing to the absence of the Superintending Engineer at his Headquarters, I have not had the opportunity of personally conferring with that Officer. I beg, however, to forward a copy of a letter received from Lieutenant-Colonel Walker with its enclosure, and which contains his views on the subject.

2. Colonel Walker, it will be seen, suggests the imposition of both a road cess and of a cart tax, and these, in supercession of tolls. In the first of these recommendations, I entirely agree, and so far as my limited experience enables me to offer an opinion, I am inclined to think that a cess of two per cent. on the land revenue could be easily raised. This, on the present net land revenue (Rupees 13,23,530) would amount to Rupees 26,470; but from all I have learned both here and elsewhere, it would be far more satisfactory to the people, as well as in every way a more economical and profitable arrangement to the State, that the repairs of District roads should be left in the hands of the Revenue Department, subject only to the control and examination of the Department Public Works. The very limited numbers of that Department renders it a positive impossibility that they can give their attention to all the roads which have been made, or are making, and practically here, as elsewhere, the execution of the repairs of roads is left to a temporary and ignorant set of persons who have little or no interest in their work, and none in the efficiency and economy with which that work is performed. To ensure, therefore, the success of a new impost, as well as to give the people an interest and a personal concern in the well-being and maintenance of their roads, I am strongly of opinion that in Canara even, more than elsewhere, and where the Head Quarters of the Superintending Engineer are at such a distance, it is very advisable to place the repairs of roads under the Revenue Department.

3. With regard to a tax on carts, as proposed by Colonel Walker, I cannot concur in his recommendation, and for the following reasons. Notwithstanding that Canara has been so long a British Province, and the number of roads which have been made, I find from Returns taken in May 1863, that there were only 425 bandies in the District, and that of these, 394 were to be found in two Taluks.* I am also given to understand by those who are best acquainted

* Mangalore and Udipi.

with the District, that since that time the number of bandies has diminished rather than increased, and the very large increase in the price of bullocks during the past few years, as well as the nature of the climate (and which seems peculiarly unfavorable to cattle) may account for this. A tax, therefore, on carts is, in my opinion, not adapted to the circumstances of this District.

4. But on the other hand, I see no objection to the imposition of tolls, and I am of opinion that in this District they are, as a means of local taxation, the most unobjectionable perhaps that can be devised. The various ghauts which have been made for the conveyance of the valuable produce coming from the fine tracts of country above, and on the edge of the ghauts, have been constructed and are maintained at a very considerable expense to the State, and when these are free, I can see no reason why that produce should not contribute in some way to the maintenance of the roads between the ghauts and the sea ports.

5. The Board are aware, that during the last twenty-two months a toll has been levied on the Soolia Bridge on the road from Mangalore leading to the Sampaje Ghaut, and the results (and this notwithstanding the establishment maintained, has been small and insufficient) have far exceeded expectation, a sum of nearly 1,500 Rupees having been collected during the past official year. I would, therefore, propose to retain this toll, and establish four other tolls at the places mentioned below:—

1. Soolia (as at present) road leading to Sampaje Ghaut.
2. Uppinangadi do. Manjarabad Ghaut.
3. Beltangadi do. Charmadi Ghaut.
4. Someshwar road leading to Agoomba Ghaut.
5. Colloor do. Colloor Ghaut.

These tolls, it will be observed, are placed each at or near the foot of the Ghauts forming the principal outlets of communication from the Mysore country, and are all situated on roads leading east and west. I have purposely abstained from proposing any tolls on the roads leading north and south; first, because I consider that these communications are already sufficiently taxed by the ferries which are maintained at the numerous rivers and backwaters which exist in the District; and second, because the cart traffic on them is but trifling.

6. With regard to the rates of tolls I am inclined to think that the rates at the Soolia Bridge are too low, and that they might easily, and without any hardship, be doubled. I may observe, that in North Canara, and on the road between Sirey and Darwar, exists a toll the rate for a loaded bandy at which is eight Annas. I submit, therefore, that here, where the produce to be taxed is chiefly coffee instead of cotton, four Annas cannot be considered exorbitant, and I would therefore beg to suggest that the tolls levied at these five places should be as per annexed statement. As regards charges I would propose that a Toll-keeper on Rupees 15, and an Assistant Toll-keeper on Rupees 10 should be provided at each toll house, and that a hut for the Toll-keeper should be built at an expense of say Rupees 25. This would give for five stations.—

	Monthly.	Yearly.
1 Toll-keeper, Rupees 15, and Assistant do. Rupees 10...	25	300
for five stations...	125	1,500
add for five huts...	125	

Total Rupees... 1,625

7. As regards receipts, my acquaintance with the District is so limited that I am hardly able to form any reliable opinion on the subject; but judging from the results of the toll at the Soolia bridge, and advertent to the rates at which I have recommended tolls to be levied, I think an income of at least Rupees 10,000 may, with safety, be calculated on.

ENCLOSURE No. 1.

From Lieutenant-Colonel G. W. WALKER, R. E., Superintending Engineer 7th Division, to P. GRANT, Esq., Collector of Coimbatore, dated 7th June 1865, No. 9.

I send you the accompanying Memorandum as a rather indirect reply to your letter, No. 99 of 2nd June, and request that you will be so good as to communicate the same to the Board of Revenue, as the expression of my views on the subject of raising Local Funds. My opinion, in fact, is that sufficient suggestions have been made partially to meet the difficulty, of which those for a road cess and cart tax were quite practical enough to have been acted on, not as alternatives the one for the other but as supplementary one of the other, and in supercession of tolls. The only further suggestion, therefore, that I have been able to make is that of reference to other Presidencies to ascertain how and on what authority their large Local Funds are raised.

(True Extract.)

(Signed) G. W. WALKER, Lieut-Colonel R. E.,
Superintending Engineer, 7th Division.

To the Collector of South Canara, with Memorandum and Revenue Board Circular, No. XXVI, with reference to letter No. 26 of 20th April.

MEMORANDUM.

Paragraph 18 of Public Works Circular, No. 2 of 6th January 1865.

Paragraph 2 of Government Order in the Revenue Department, No. 545 of 14th March 1865.

I. The question of relieving the General Revenues of India of a part of the charges now borne against the Public Works Estimates, (Imperial Funds,) i. e., of the charges for repairs of works of irrigation and communication, and for the construction and repair of Travelers' Bun-

galows and Chuttrums would appear to have been settled in all the Presidencies but Madras by the raising of adequate Local Funds. The following figures are taken from Major Chesney's Statement of estimated expenditure in 1864-65, paragraph 50.

	Imperial. Rupees.	Local Funds, including Income tax. Rupees.
Madras...	72,60,000	8,00,000
Bombay...	1,27,00,000	34,70,000
Bengal...	62,20,000	31,20,000
North-West Provinces...	72,90,000	29,00,000
Punjab...	58,60,000	19,00,000
Central Provinces...	29,50,000	6,00,000
Burmah...	22,00,000	5,50,000
Oudh...	22,00,000	5,00,000

and from other parts of his Report it is gathered that Rupees 25,00,000 only out of a total of Rupees 1,43,70,000 were on account of Income tax, the remainder representing it is supposed the ordinary local resources for expenditure on Public Works, of which the Madras allotment is insignificant. From another paragraph (No. 27) it would further appear that the Bengal Local Funds were large enough to admit of debit to them of Rupees 4,00,000 out of the total establishment charges of that Presidency.

II. Instead, therefore, of theorizing on the manner of raising Local Funds in this Presidency it would be obviously better to inquire into the details of the same Funds elsewhere, and the authority under which they were created, and to adopt similar measure for supplying the deficit in Madras, so as to quadruple our resources. With such ample funds available, the Imperial Budget might then be freed from the burthen of ten lakhs for Irrigational repairs, and of so much of the twelve lakhs for communications as exceeds a fixed allotment on the Imperial mileage of Rupees 110 (or 1 Anna per running yard) or other sum at which their direct value to the State may be arbitrarily fixed. The cost of repairs of the myriad small irrigational works on which so much of the revenue of the country depend should surely be a first charge upon gross revenue, and not be debited against the surplus available for new Public Works. And the transfer of such charge to Local Funds would afford Collectors the opportunity of reserving for management by Revenue agents any such works as they may prefer keeping in their own hands.

(Signed) G. W. WALKER, Lieut.-Colonel, R. E.,
Superintending Engineer, 7th Division.

(True Copy.)

(Signed) W. M. CADELL,
Collector.

ENCLOSURE No. 2 Statement of proposed Tolls.

	RS.	A.	P.
A loaded Bandy and pair of Bullocks	0	4	0
Empty do. do.	0	2	0
Any Carriage with Horse or Bullocks	0	4	0
A Palanquin or Manchil with Bearers	0	4	0
A single Horse	0	2	0
A laden Poney, Bullock, or Donkey	0	1	0
A Camel	0	4	0
An Elephant	0	8	0

Unladen pack Cattle, village Cattle, Sheep, Goats, and Pigs, to be allowed free.

MANGALORE,
1st July 1865.

(Signed) W. M. CADELL
Collector.

Ed. R. H. Lee.

From G. A. BALLARD, Esq., Collector of Malabar, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 11th August 1865, No. 170.

1. Adverting to paragraph I of the Board's Miscellaneous Circular, No. XXVI., dated 4th April last, I have the honor to observe that the general question of tolls has so often been discussed that its *pros* and *cons* need not be entered on here.

2. As regards Malabar, a sum of about Rupees 70,000 annually is now collected* from renting ferries, or tolling bridges at places where public ferries previously plied.

* On twenty-eight farms comprising 227 ferries and thirteen bridges.

3. It will thus be seen that tolling is already extensively resorted to. I do not advocate the relinquishment of any tolls at present, but I do strongly deprecate any general or extensive further levy of tolls on existing communications.

4. When the Peria, Tambercherri, Karkur or other ghats are opened for wheeled traffic, I would levy tolls on them.

But until so opened the ghats should not be tolled. The annoyances in getting up and down them are at present so great, that, in reason, the additional annoyance of a toll cannot be added.

5. The opening for cart traffic is, I fear, still so distant that it would be quite premature to fix rates of toll for the ghats at present.

6. Where new bridges of importance are opened at places where public ferries now ply, or on lines of considerable traffic otherwise untolled, I think tolls may fairly be levied. But untolled ferries of importance are not numerous.

7. I am not at present prepared to suggest any alteration in the rates of toll now levied, which are not complained of, and are generally fair enough.

8. A list of the roads which it is proposed to consider "Imperial" henceforth has been already submitted to Government. It is not proposed to add to the number. Increased lengths of road requiring repair from Imperial funds will not consequently appear in Malabar, and the length of Imperial road now allowed does not seem exorbitant. Extensions and repairs of District roads will be made from District Road Funds.

Collector to Board 4th August 1863, No. 163.
Do. to do., 2nd July 1864, No. 160.

9. I have already expressed my views on District Road Funds; and have little to add.

But I must repeat my objections to levy a cess for cross roads based on the land assessment in this District. To do so on rice lands only would be unfair, and to extend it to garden lands, (in the present state of the garden assessments,) impossible. Until the garden land assessments have been revised and placed on a sound footing; which of course will be a work of time; no cesses can be levied on them.

* Vide correspondence above quoted.

If we are obliged to raise extra funds at once, I know nothing better than the House tax* I before proposed.

† Vide Government Order, dated 11th February 1865, No. 295.
This will give say Rupees 80,000 per annum, for some years to come.

10. But the ten per cent. on the escheat settlement collections, lately† sanctioned, will give considerable assistance.

If this allowance was raised to fifty per cent. of the net collections, as it surely might be without injustice to the Imperial revenues, and but fair liberality to the District, we should do very well.

And by the time this source began to fail by the completion of the Escheat Settlements, the garden assessments would probably be adjusted on the land, and perhaps the wet assessments revised; when a good cess on the basis of the land assessment would be quite unobjectionable.

11. I have, in conclusion, to state that the Superintending Engineer, 7th Division, entirely concurs with what I have said in paragraphs 3, 4 and 5 of this letter.

On the general question I have just received copy of a Memorandum sent by him to the Collector of Coimbatore. Colonel Walker remarks, "that instead of theorizing on the manner of raising local funds in this Presidency, it would be obviously better to enquire into the details of the same funds elsewhere." Sound advice no doubt, but the circumstances of Malabar are so peculiar that I do not think arrangements that may be well adapted to other Provinces are very likely to assist us much here.

Exd. J. Wright.

W-1206.

The return called for in
G.O. 14 March 1865 No
545 may be ripened
in it.

Any case in which
the local officers or the
Gov. considers it right
that a title should
be denied should be
submitted for con-
sideration on its own
merits.

N. W. W. L. D. S.
21st May 1866.

As per to the 1st of June 1866
in the Public Works Dept.

Pro: 14th March 1865
5th April 1865
8th Sept 1865
30th May 1866

Rev. 1866. Department.
Pro of Govt. for May

No. 794.

From the Acting Sub-Secretary to the Board of
Revenue,
To the Secretary to Government, R. D.

Dated 14th March 1866.

Depd 17-
Recd. 19th
E. 1-✓

No. 1,765.

Requesting that list called for in G. O. of
14th March 1865, of places where tolls may be
advantageously levied for charges connected
with repair of roads may be dispensed with.

N. 3758375.

12 1206-21 May

With order