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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.

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Dated

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Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 12th April 1859.

No. 63. Read the following letter from Lieutenant-Colonel E. LAWFORD, Officiating Chief Engineer; to the Secretary to Government, dated 24th December 1858, No. 6616.

SIR,

I have the honor to forward herewith copy of a Circular issued by the Accountant General to all Collectors, dated the 15th Instant, relative to the adjustment in Account of Collections and Charges connected with Tolls and Ferries on Imperial Lines of Road.

2. This Circular has been addressed in consequence of the instructions in the letter from the Government of India, dated the 3rd September last, No. 2473, communicated in Extract Minutes of Consultation of the 22nd October last, and the Accountant General, has furnished the Central Office with spare copies of his Circular, to be sent to all District Engineers, but before putting them in circulation, I beg to be favored with the views of Government on the following point.

Whether it is intended by the instructions of the Government of India, that all expenditure on works performed from Local Funds, should be sanctioned and be provided for in the Annual Budgets of Public Works.

Circular Order Book Page 290. 3. At present expenditure on all works performed from the Collections on Tolls and Ferries is governed by the rules for Local Funds sanctioned by Government, and according to these rules the works to be executed are decided by the Collectors and District Engineers, and only in cases of masonry works exceeding 2,000 Rupees, a reference to the Chief Engineer is reserved.

4. The annual receipts and expenditure from Local Funds are accounted for by Collectors, differently from the expenditure on all other Public Works in an Annual Account Current and a report rendered through the Board of Revenue. The expenditure is brought annually into the Books of the Public Works Department from copies of the Account Current furnished to the Central Office.

5. If such a change of system is to be made as will require the previous submission to higher authorities of Estimates for all works to be executed from Local Funds, the result will be that the only resource in several of the Districts whereby petty works to Roads, &c., are performed on emergency will be stopped, and delay and other inconvenience will arise from the system of annual entries in the Budget of all proposed expenditure.

South Arcot.
Canara.
Malabar.
Madura.
Salem.
Bellary.

6. I may also observe that the adoption at once of a change of practice, and of a different system of Accounts, near the termination of the current official year, is likely to lead to confusion and request permission that whatever change may ultimately be decided upon, it may have effect from the ensuing official year. Collectors and District Engineers will then be in a better position to prepare themselves for it.

7. I may observe that the Budget Lists for the year 1859-60 already forwarded from the Central Office contain no provision for works to be executed from Ferry, &c., Funds.

Circular letter from G. L. PRENDERGAST, Esq., Accountant General; to all Collectors except the Collector of Sea Custom, and Commissioner Mysore, Resident in Travancore dated 15th December 1858, No. 1725.

SIR,

1. The Government of India directed, in Extract from their Proceedings dated 3rd September last, No. 4371, that the gross proceeds of all Tolls and Ferries, on lines of Road constructed and maintained from the Public Revenues, should be deemed a portion of the Revenues of the State, and that the charges for the maintenance of such Tolls and Ferries should, in like manner, from a debit against the Public Revenues, and be dealt with in every respect under the rules in force for other Public Works expenditure.

Fort Saint George, Public Works Consultation of 12th April 1859.

2. I have the honor therefore to request that you will have the goodness, in future, to consider all collections from Tolls and Ferries, on Imperial lines of Road, hitherto credited to "Local Fund" as appertaining to the State, and accordingly credit the amount in your accounts under a minor head, to be opened for that purpose, of Income of Tolls and Ferries "under the major head of General Receipts." The charges* that may be incurred for the maintenance of such Road, will, of course, be debited to the proper heads of Account by the Engineer Officers. You will therefore debit the advances that may be made by you on that account to "District Engineer of"—

3. The heads "General Receipts" and "General Receipts Extraordinary" appear as minor heads under "Profit and Loss" in the printed form of the Treasury Account forwarded to you from this office. I request that they may be treated as major heads of Account, and for this purpose you will be so good as to prefix the word "To" to each of them: and enter, accordingly, the sums appertaining to each distinctly when such transactions occur.

No. 64. ORDER THEREON, No. 846; dated 11th April 1859.

The enquiry is made in this letter whether all the expenditure hitherto provided for from the "Local Funds" is hereafter to be included in the Annual Budgets; the occasion of the enquiry being the order of the Government of India dated 3rd September 1858, No. 4371, directing that "the gross proceeds of all Tolls and Ferries shall be deemed a portion of the Revenue of the State and that the charges for the maintenance of such Tolls and Ferries shall in like manner be a debit against the Public Revenue."

2. The Government observe that the order in question applies only to Tolls and Ferry receipts on Imperial Lines of Road, and does not affect the other items included in the Local Funds.

3. The Governor in Council resolves to call on the Board of Revenue for a Statement of the receipts from Tolls and Ferries in every District during each of the last three years, with the charges of management and maintenance, and the net income.

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

Public Works Department

Circular

*Fort Saint George
Accountant General's Office
15th December 1858*

Mr. General

*G. S. Pendergast Esq.
Accountant General*

To

*All Collectors except the Collector of Madras
and Commissioner of the Revenue in Travancore*

Sir,

1. The Government of India directed, in Extract from their Proceedings dated 3rd September last, No. 4371, that the gross proceeds of all Tolls and Ferries, on lines of Road constructed and maintained from the Public Revenue, should be deemed a portion of the Revenue of the State, and that the charges for the maintenance of such Tolls and Ferries should, in like manner, form a debit against the Public Revenue, and be dealt with in every respect under the rules in force for other Public Works expenditure.

2. I have the honor therefore to request that
Yours

you will have the goodness, in future, to consider all collections from Tolls and Services, on Imperial Lines of Road, hitherto credited to "Local Fund" as appertaining to the State, and accordingly credit the amount in your accounts under a minor head, to be opened for that purpose, of "Income of Tolls and Services" under the major head of "General Receipts". The charges that may be incurred for the maintenance of such Roads will, of course, be debited to the proper head of account by the Engineer Officers. You will therefore debit the advances that may be made by you on that account to "District Engineer of ____".

3 The heads "General Receipts" and "General Receipts Extraordinary" appear under minor heads under "Receipts Vaps" in the printed Form of the Treasury Account forwarded to you from this Office. I request that they may be treated as major heads of account, and for this purpose you will be so good as to prefix the word "To" to each of them; and enter, accordingly, the

the sums appertaining to each distinctly when such transactions occur.

Hand seen
Signed G. V. Pansigast
Accountant General

True Copy

Signed M. C. Allooogooden Secy
By 2^d Asst. Accountant Genl

Forwarded to the Officiating Chief Engineer for information.

True Copy

Signed Wm. H. P. P.
Off. Chief Engineer

APL

N^o 6616

Central Office of P.W.

Fort Saint George

24th December 1858

From *Superior Engineer*
The Officiating Chief Engineer

To: The Secretary

to Government S.P.W.

Sir,

I have the honor to forward herewith Copy of

Enclosure

a Circular issued by the Accountant General to all Districts dated the 15th Instant relative to the adjustment in Account of collections and charges connected with Tolls and Ferries on Imperial Lines of Road. —

2. This Circular has been adopted in consequence of the instructions in the letter from the Government of India dated the 3rd September last. N^o 7473, communicated in Extract Minutes of Consultation of the 27th October last, and the Accountant General, has furnished the Central Office with spare copies of this Circular, to be sent to all

District

of

Enclosure
to all Districts
for the purpose of the
adjustment in
Account of collections
and charges connected
with Tolls and Ferries
on Imperial Lines of
Road.
24th Dec 58
N^o 6616
PM 3184/58

2) District Engineers, but before putting them in circulation they to be favored with the views of Government on the following point. —

Whether it is intended by the instructions of the Government of India that all expenditure on works performed from Local Funds, should be sanctioned and be provided for in the Annual Budgets of Public Works. —

3. At present expenditure on all works performed from the collections in Cols and Tinnis is governed by the Rules for Local Funds sanctioned by Government, and according to these Rules the works to be executed are decided by the Collectors and District Engineers, and only in cases of masonry works exceeding 2000 Rupees a reference to the Chief Engineer is reserved. —

Circular Order Book
Page 230.

4. The Annual receipts and expenditure from Local Funds are accounted for by Collectors differently from the expenditure in all other Public Works in an Annual

Annual

Annual Account Current and a report rendered through the Board of Revenue. The expenditure is brought annually into the Books of the Public Works Department from copies of the Account Current furnished to the Central Office. —

5. If such a change of system is to be made as will require the previous submission to higher authorities of Estimates for all works to be executed from Local Funds the result will be that the only resource in several of the Districts whereby petty works to Rupees 500 are performed on emergency will be stopped — and delay and other inconveniences will arise from the system of Annual Entries in the Budget of all proposed expenditure. —

6. I may also observe that the adoption at once of a change of practice, and of a different system of Accounts, near the termination of the Current Official Year, is likely to lead to confusion, and request permission that whatever change may ultimately be decided upon, it may have effect from the ensuing Official Year. —

Collector

South Coast
Canara
Malabar
Mysore
Salem
Bellary

Collectors and District Engineers will then be in a better position to prepare themselves for it. —

Y. I may observe that the Budget Vols for the Year 1859/60 already forwarded from the Fiscal Office contain no provision for works to be executed from Ferry see Funds. —

Enclat Office of 1st Lt.
Fort Saint George
24th December 1858

Have the honor to be,

Sir,

Your most obedient servant

Lampert

Officiating Chief Engineer

P. W. No 3184.

Memorandum

The Government of India in their Proceedings dated 3rd September 1858 direct that collections from tolls and ferries be credited to the Public Revenue and that the charges incurred on their account be debited to that head. This order was communicated to the Chief Engineer. Hitherto these formed a portion of the local funds placed altogether under local management by the rules of 11th April 1856 and the officiating Chief Engineer in his present letter points out the inconvenience that may arise by removing them from such management.

In 1857, 10th April, the Government of India prescribed rules about carrying to account tolls and ferries on the ground that they did not approve the practice of carrying the entire income to the local funds. The general principle of

Bound 29th Dec 1858 to 19th V 59.
1858 Revenue - 19 5 11
- 20th April 1859 - 189 4 90.

W. M. 1858. 12th April.
1858 Revenue - 12 0 0
1859 Revenue - 12 3 788.

Comd
The Officiating Chief Engineer

The Secretary
to Government

11th April 1858.

1858 Revenue - 11 0 0
1859 Revenue - 11 0 0
1860 Revenue - 11 0 0

Comd
Chief Engineer

1858 Revenue - 11 0 0
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of these rules was that ^{from lines} proceeds of road
constructed and maintained from
the Public Revenue should be deemed
a portion of the Revenue of the State.
By one (3) of these rules it was directed
that when boats and bridges have
been kept in efficient order without
assistance from Government the
local funds may still receive the
income. This concession the Govern-
ment of India now cancel and
require that all collections from tolls
and ferries be credited to the Revenue.
They require the system to be observed
every where for the sake of uniformity
and as the subject appears to be one
that has received the consideration of the
higher Government more than once a
draft is submitted requiring the Chief
Engineer to give the force.

Public Works Dept.

N^o 846

Extract from the Minutes of Consultation

Under date the 11th ^{Apr} March 1859

Read the following
letter from the Officiating
Chief Engineer.

(Here entered 21st Decr 58. N^o 6616)

The inquiry is con-
siders in this letter
whether all the expendi-
ture hitherto provided
for from the "Local funds"
is hereafter to be included
in the Annual Budget;
the occasion of the inquiry
being, the order of the
Government of India
dated 3rd September 1858
N^o 1371, directing that
"the gross proceeds of
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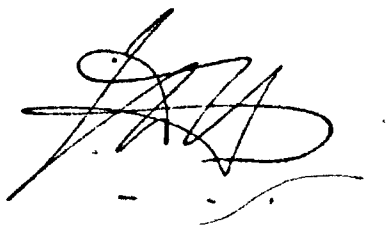
29th March 12th April

"all Tolls and Ferries shall be deemed a portion of the Revenue of the state and that the charges for the maintenance of such tolls and ferries shall in like manner be a debit against the Public Revenue."

2 The Government observe that the order in question applies only to tolls & ferry receipts on imperial lines of road, and does not affect the other items included in the local funds.

3 The Governor in Council resolves to call on the Boards of Revenue for a statement of the receipts from tolls and ferries

ferries in every District during each of the last three years with the charges of management and maintenance, and the net income.



3 Copies to the Secy Secy. Dip^y 12
11.5 At the Chief Secy 27

Public Works 1859 Sept 11.
 De to Com: 12 April

C 10 846.

Contract claims of Com
 27th April 1859.

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 - from the ^{of the} location to the
 Road by Co. 1859-60 in }
 Co. 1859-60-38-31-
 - from the ^{of the} location to the
 Road by Co. 1859-60 in }
 Co. 1859-60-38-31-

Observing that the
 order of the Com: of Public
 works 1859-60 dated 3rd Sept 58-1859-60
 applies only to tolls and
 ferry receipts on Imperial
 lines of Road and does not
 affect the other items in
 included in the local funds,
 and calling on the Com: for a
 statement of the receipts from
 tolls and ferries in every
 district during each of the
 last 5 years with the charges
 by

of management and maintenance
 of the roads and the not in excess of

N 63 & 64.

29th March 1859 April