M.R.O. 1—77,906—8-57.

(1) Number of pages 12

(2) Date of repair 17-2-58

(3) Initials of the Reformer

1

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.C. 12—4-57

G.O. No. 546 Press Mis.

6.3.64

Dated 11—4— 1957.

Not to be folded or roughly handled

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.

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"—

* Hitherto debited to Local Fund.

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

No. 1725

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

From

G. A. Prendergast Esqr
Accountant General

To

All Collectors except the Collector of Seaforstone
and Commissioner Mysore Residency in Travancore

Sir,

I 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, form a debit against the Public Revenues, 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 you

you will have the goodness in future, to consider all collections from Tolls and Fines, on Imperial Lines of Road, hitherto credited to "Canal 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 from Tolls and Fines" 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 respective heads of Account by the Engineer Officers. You will therefore debit the advances that may be made by you in that account to "District Engineer of ——".

* hitherto debited to Canal Fund

3 The heads "Casual Receipts" and "Casual Receipts Extraordinary" will hear a minor head under "Refunding Vouchers" in the printed Form of the Treasury Account hereafter to be 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 interchangeably, the

the sums appertaining to each distinctly when such transactions occur.

Hand Loan
Signed F. C. Pemberton
Accountant General

True Copy
Signed W. C. Alloo Assistant Engineer
Dy. 2nd Asstt. Accountant Genl.

Forwarded to the Officiating Chief Engineer for information.

True Copy

Signed [illegible]
Offg. Chief Engineer

No 816

Central Office of P.W.
Fort Saint George
24th December 1858

No. 6616

From

The Officiating Chief Engineer

To,

The Secretary

to Government

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 acquisition 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 Consultations of the 22nd October last, and the Accountant General has furnished the Central Office with 4 spare Copies of this Circular, to be sent to all

District

(2) 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. —

3. At present expenditure on all works performed from the collections on Cesses and Tolls 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 preserved. —

Canarese Cover Book Page 290.

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

9

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 inconveniences 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

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

7. I may observe that the Budget Visits for
the Year 1859/60 already forwarded from the Central
Office contain no provision for works to be executed from
Survey Funds. —

Central Office of Public
Works Fort Saint George
24th December 1858

I have the honor to be,
Sir,
Your most obedient Servant

Charles Lushington
Officiating Chief Engineer

End No. 4.

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 Revenues 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 1855, 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

Bund Police Station 1 & 11 — 2 Stations — 189 190.

P. Manuk 1858 Public Department No 1 to Govt 12 April No 3184.

From The Officiating Chief Engineer

To The Secretary to Government (Public Works)

No. 846. 11 April 1858.

Received 25 December 1858 Answered 1858 Vide Letter

From Officiating Chief Engineer

June 4 the Amount of Rents & Fees Collected at this Station from 1st January 1858 to 31st December 1858 Inclusive

Rs 1 Annas 12 & 1 Pie

Enclosure in Letter No 846 dated 11th April 1858

of these rules was that proceeds of roads from tolls constructed and maintained from the Public Revenues should be deemed a portion of the Revenue of the State. In 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 incomes. This concession the Government of India now conceal and require that all collections from tolls and ferries be credited to the Revenues. 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 them force.

Public Works Dep.t

N.o 8146

Extract from the Minutes of Consultation

Under date the 11th ult.o March 1859

Read the following

letter from the Officiating

Chief Engineer.

(Harwich 25. Dec.r 58. N.o 6616)

The enquiry is con-

tained 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 enquiry

being, the order of the

Government of India

dated 3.d September 1858

N.o 1371, directing that

"the gross proceeds of

all

c 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 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.

[signature]

3 Copies to the Bd of Rev Disp: 12
18 — To the Chief Engr

[signature]

Public Works 1859 Dept.
Dr to Cons: 12th April

No 846.

Extract Mins of Cons.
Dy 11th April 1859.

From the Secy Secretary to the
Govt Punj. & Rs. 59 Cs No 2009 in
Pro: 31st May 1860-30-31-
from the Chief Engineer 2/19 Sept 1860
Cs No 2295 in No 6: Oct
No 2081

Observing that the
order of the Govt of India
dated 3d Sept 58 No 4871
applies only to Tolls and
Ferry receipts on Imperial
Lines of Road and does not
affect the other items in-
cluded in the Local funds,
and calling on the Bd for a
Statement of the receipts from
Tolls and Ferries in every
District during each of the
last 3 years with the Charges
of

of management and Main-
tenance, and the net income-

No 63 & 64.

Cy Punj. 29th April