

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 458	Press ~~Mis.~~
30-31	
Dated	4 . 3 . 19 1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th March 1863.*

No. 30. Read the following letter from J. L. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Madras, dated Fort Saint George, 12th February 1863, No. 376 :—

SIR,

1. I have the honor to acknowledge the receipt of the Order of Government No. 74, dated 13th ultimo, Revenue Department, observing that it appears that the correct course, in regard to crediting the proceeds of Tolls, is to consider them "as special funds for the maintenance of the road on, or for which they are levied, and if, after this object is duly provided for, there be any surplus, to carry this surplus to the credit of the State, if the road was constructed from State funds, and to the credit of the District Local Funds, if it was constructed from this source."

2. With reference to the foregoing remarks, I beg to observe, that after a lengthy correspondence between this Office, the Officer in charge of the Audit and Account Department of Public Works, and the Auditor General of India, the Government in their Order of the 13th June 1862, No. 1,345, Public Works Department, accorded their approval to the Draft copy of the Circular to Collectors submitted by Mr. Mangles, in which it was directed, agreeably to instructions from the Auditor General of India, that the rents of all State buildings, the gross proceeds of all Tolls and Ferries on Imperial lines of road, and private contributions in aid of Public Works, should be credited to the State, under "Public Works Ordinary." This Circular* was accordingly issued, and copies forwarded to the Public Works Department for distribution among District Engineers.

3. The opinion of the Government, as expressed in their Order of the 13th ultimo, above, quoted, is, that the surplus only, after defraying all expenses should be credited to the State or to the Local Fund, as the case may be; while the practice now in force, based on the instructions of the Auditor General of India, is, that the entire collections are in the first instance credited to, and the charges are then met either from the State, or the Local Funds, as they may appertain to the one or to the other.

4. From the above it will be seen that the views of the Government as expressed in the Order of 13th ultimo, and the Rules now in force regarding the credit of Toll collections, although they do not affect the accounts as far as actual results are concerned; yet as those views are opposed, in principle, to the instructions of the Auditor General of India, I beg to submit these observations in order to the re-consideration of the Order of Government above quoted.

No. 31.

ORDER THEREON, 4th March 1863, No. 458.

The Government consider the principle laid down in their Order of the 13th January last to be the correct one. Tolls are essentially special funds levied for a special purpose, and should be strictly so treated. If blended with the general Revenue, they will, sooner or later, be applied to other purposes. The Accountant General will state whether he cannot arrange to meet this object consistently with the rules of his Office.

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

1. Spain to the 13th Nov. 1862
 2. Spain to the 13th Nov. 1862
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The object of the order
 of the 13th ultimo No. 74 can be
 fully met without infringing
 the principle of the previous
 order in the Department Public
 Works of the 13th June 1862. The
 entire proceeds of tolls can be
 credited in the first instance
 to the state or to the Local Fund
 according as the road on or
 for which they are levied was
 constructed from Imperial or
 Local Funds - but in dealing
 with the proceeds the maintenance
 of the

of the order of Government to be provided.

I have the honor to be,

Sir,

Very respectfully,

John A. Macdonald

Minister of the Interior

Wm. D. McPherson

John A. Macdonald

Use of the road for which they are levied must first be fully provided for. the surplus only being available for other roads, Imperial or Local as the case may be.

The instances in which tolls are levied are so few that there can be no difficulty in deciding at once what tolls should be credited to Imperial Revenue and what to Local Funds.

To the Septth Public Works Board of Revenue

SDS

Pw 13 June / 62 no. 1345
 R 13 July / 63 - 142-144
 No. 1458.

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acc^t. publ. will state
whether ~~this~~ cannot
be arranged so as to
be consistent with
the rules of the House of
Commons.

20 Feb / 53 R. D. J.
N^o 38 + 36.

Rev. 1863
Secy. of Govt. of Mass.
Hon. Wm. 383.
Hon. Acting Accountant General
Hon. Secy. to Government
Hon. Treasurer

Airted 12⁴ }
 Received 13⁴ } February 1862
 From J. J. 27¹⁰ March / 63
 C. 1752

To
 2. Tupper's observations on the order
 of Government, No 74, dated 13th
 January 1863, Revenue Department,
 regarding the correct course to imitate
 the proceeds of Tolls.
 No 458 4th March
 With an order