M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. ~~142.144~~ 14 Press ~~Mis.~~

142.144

Dated 13-1- ~~19~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th January 1863.

Read the following papers:—

No. 142. Proceedings of the Madras Government in the Public Works Department, dated 2nd December 1862, No. 2,868.

Read the following letter from Colonel W. I. BIRDWOOD, R. E., Chief Engineer, to the Secretary to Government, Public Works Department, dated Chepauk, 12th November 1862, No. 4,142.

SIR,

1 Copy of Proceedings of Board of Revenue, No. 7,042, dated 23rd October 1862.
1 Letter No. 56, dated 5th November 1862, from the Deputy Chief Engineer, Central Circle.

1. With reference to the Proceedings of Government No. 523, dated 22nd March 1862, I have the honor to submit for orders the accompanying papers relative to the appointment of a Toll Collector and Assistant for the collection of tolls at the Sooliah bridge in the South Canara District.

1 Toll Collector.....	Rupees	7	per month.
1 Assistant do.....	,,	6	do.
1 Do. to be stationed at Jalsoor to receive tickets.....	,,	6	do.
Total...	,,	19	per month.

2. The Collector proposes that these persons, as per margin, shall be employed, and that their salaries be charged to the Local Funds until the collections amount to a sufficient sum to meet the expenditure, but to this arrangement the Board of Revenue object in consequence of the tolls being credited to Government, while the Acting Deputy Chief Engineer, Central Circle, suggests that the salaries in question (Rupees 19 per month) be paid from the maintenance* allowance of the Sumpagee Ghát until the toll "collections amount to a sufficient sum to meet the expenditure when any payments made on account of the establishment might be refunded to the District Engineer."

* No. 2,675, vide paragraph 4 of Proceedings of Government No. 528, dated 22nd March 1862.

3. Of the two plans suggested for the payment of the Toll Collector and his Assistants, Captain Hemery's appears to be the most desirable, and I therefore recommend its adoption being sanctioned.

---

1. In their Proceedings dated 22nd March 1862, No. 528, the Government sanctioned the collection of tolls at the Sooliah bridge in South Canara for the maintenance of the Sumpagee Ghát. Adverting to this Order the Chief Engineer now submits certain correspondence regarding the establishment necessary for levying the impost in question.

2. From this correspondence it appears that the Collector of South Canara proposes to employ the following persons, viz.:—

One Toll Collector on Rupees 7 per mensem;
Two Assistant do. ,, 6 each ,,

and states that their salaries, Rupees 19 per month, may be paid out of the Local Funds, until the collections amount to a sufficient sum to cover the expenditure; but the Board of Revenue take exception to this arrangement on the ground that the tolls are credited to the General Revenue.

3. On the other hand the Acting Deputy Chief Engineer, Central Circle, suggests the payment of the above establishment from the maintenance allowance of the Sumpagee Ghát on condition of the money so paid being refunded to the District Engineer, when the toll collections amount to a sufficient sum to meet the expenditure.

4. The Chief Engineer recommends Cap'a'n Hemery's plan for sanction as being the most desirable of the two arrangements above set forth, and the Governor in Council authorizes its adoption, and also the entertainment of the establishment detailed in paragraph 2 of these Proceedings.

5. It is observed that if the tolls are credited to the General Revenue, as stated by the Board of Revenue, the sooner a change is made in such an arrangement the better; for if any charge is of a purely local character, it is that of a bridge toll.

6. Resolved that these Proceedings and the papers recorded in them be communicated to the Revenue Department, where the question as to how bridge and road tolls should be credited, will be considered.

(True Extract.)

(Signed.) W. I. BIRDWOOD, Colonel, R. E.,
Secretary to Government.

No. 143. Proceedings of the Board of Revenue, dated 5th December 1862.

Read Proceedings of the Madras Government, dated 2nd December 1862, No. 2,868, Public Works Department.

(In Cons. 3rd December 1862, No. 7,679.)

1. Communicated to the Acting Collector of South Canara.

2. The Board observe that as all charges connected with imperial roads are met from the general State funds and not from local Funds, it has not been considered that the latter had any right to the proceeds of Tolls established on such roads.

(A true Extract.)

(Signed.) W. HUDLESTON, *Secretary.*

Referred to the Revenue Department, with reference to the orders in this Department No. 2,868, dated 2nd December 1862.

CHEPAUK,
8th December 1862.

(Signed.) W. I. BIRDWOOD, Colonel, R. E.,
Secretary to Government, P.W.D.

No. 144. ORDER THEREON, 13th January 1863, No. 74.

1. The question adverted to in these papers is, whether the proceeds of Tolls established on roads and bridges should be credited to the State or Local Funds.

2. It appears to the Government that the correct course is to consider Tolls 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 Fund" if it was constructed from this source.

3. The Government think that the success of the "Toll" system, or rather its popularity, will very much depend on the proceeds being faithfully laid out on the particular work for which they are levied, and that this object will be most surely attained by treating Tolls as is now proposed as *special* not "Imperial" or "Local" Funds. Any extra trouble which this arrangement may cause will, in the opinion of Government, be well repaid by its influence in rendering the system acceptable to the people. If the Tolls are blended with either the Imperial or Local Funds, they will be taken sooner or later, for other purposes. The course indicated in the preceding paragraph, as already remarked, seems therefore the correct one, and it is accordingly sanctioned for adoption.

4. The cost of the establishment and other preliminary expenses requisite for the collection of Tolls should be met out of the maintenance allowance where there is one, and where there is none should be advanced from the Treasury to which, as now ordered, the surplus of the proceeds, if any, will be credited.

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

Note. I think the correct Course is to consider Tolls as special Funds for the maintenance of the Road on or for which they are levied & if, after this is duly provided for, there be any Surplus, to carry the Surplus to the credit of the State, if the Road was constructed from State Funds, and to the credit of the District "Local Fund" if it was constructed from this Source. I think the Success

Success of the "Act" system
or rather its popularity will
very much depend on the
proceeds being faithfully
laid out on the particular
work for which they are
levied & those objects will
be much surely attained
by treating Local & Special
as "Imperial" or "Local"
Funds. Any Extra Funds
which there may Eventually
will; in my opinion, be
well repaid by its influence
in rendering the System
acceptable to the people.

If the tolls are blended with
either the Imperial or Local
Funds, they will be taken, some
& later for other purposes.

The "Surplus" if any
should clearly go to the
Treasury - State or Local -
which originally incurred
the outlays -

The establishment
& other preliminary expences
should, I think, come out of
the Maintenance allowance
where there is one & where
there is none, should be drawn
from the Treasury to which the
Surpluses, if any, will go - It is
like a loan & the machine must
be set in motion. I do.

Ex. S. T. Augusta.

ORDER THEREON, 2nd December 1862, No. 2,868.

1. In their Proceedings dated 22nd March 1862, No. 528, the Government sanctioned the collection of tolls at the Sooliah bridge in South Canara for the maintenance of the Sumpagee Ghát. Adverting to this order the Chief Engineer now submits certain correspondence regarding the establishment necessary for levying the impost in question.

2. From this correspondence it appears that the Collector of South Canara proposes to employ the following persons, viz:—

One Toll Collector on Rupees 7 per mensem;
Two Assistant do. „ 6 each „

and states that their salaries, Rupees 19 per month, may be paid out of the Local Funds, until the collections amount to a sufficient sum to cover the expenditure; but the Board of Revenue take exception to this arrangement on the ground that the tolls are credited to the General Revenue.

3. On the other hand the Acting Deputy Chief Engineer, Central Circle, suggests the payment of the above establishment from the maintenance allowance of the Sumpagee Ghát on condition of the money so paid being refunded to the District Engineer, when the toll collections amount to a sufficient sum to meet the expenditure.

4. The Chief Engineer recommends Captain Hemery's plan for sanction as being the most desirable of the two arrangements above set forth, and the Governor in Council authorizes its adoption, and also the entertainment of the establishment detailed in paragraph 2 of these Proceedings.

5. It is observed that if the tolls are credited to the General Revenue, as stated by the Board of Revenue, the sooner a change is made in such an arrangement the better; for if any charge is of a purely local character, it is that of a bridge toll.

Revenue Department.

W. 74.

Proceedings of the Madras Government under date the 13th January 1863.

Read the following papers.

Ro: of the Madras Govt in the Public Works Dept.t:—

Authorizing the entertainment of an establishment at 19 Rs. per mensem for the collection of tolls at the Loolia bridge in South Canara. (Here enter 2d Dec.r/62 No. 2865)

Ro: of the Board of Revenue communicating to the Collector of South Canara the Ro: of Govt sanctioning an estabt for the collection of tolls at the Loolia bridge with the Board's observations on the question as to how bridge & road tolls should be credited.—

(Here enter 5th Dec.r/62)

The question adverted to in these papers is, whether the proceeds of Tolls established on roads and bridges should be credited to the State or Local Funds.

2. It appears to the Govt that the correct course is to consider Tolls as Special Funds for the maintenance of the road or for which they are levied, and if after this object is duly provided for there be any surplus

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 Fund" if it was constructed from this source.

3. We Gov't think that the success of the "Toll" system, or rather its popularity, will very much depend on the proceeds being faithfully laid out on the particular work for which they are levied, and that this object will be most surely attained by treating Tolls as now proposed as Special not "Imperial" or "Local" Funds. Any extra trouble which this arrangement may cause, will, in the opinion of Gov't, be well repaid by its influence in rendering the system acceptable to the people. If the Tolls are blended with either the Imperial or Local Funds, they will be taken sooner or later, for other purposes. The course indicated in the preceding para, as already remarked, seems therefore the correct one, and it is accordingly submitted for adoption.—

4. The cost of the establishment and other preliminary expenses requisite for the collection of tolls should be met out of the maintenance allowance where there is one, and where there is none should be advanced from the Treasury to which, as soon as the surplus of the proceeds, if any, will be credited.—

J W S

21 Copies To the Pub. Works Dept with the 2nd volume Dept Pub Wks
14 — Bds of Revl
3 — Asst Genls
3 — Civil Paymasters

10-5-24 8 III

Revenue 1863 Dgltt.
Pro: of Govt from 13th January.

No 74.

Pro: of the Madras Govt
Dt 13th January 1863.

From Ag. Accte Genl
Dt 12 Feby 1863 CNo 383
in Pro 4th March 1863 Nos 30-31

Question as to how the proceeds of Tolls established on roads and bridges should be credited in the public accounts decided.

No 142 @ 144.