M.R.O. 14—18,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1510 Press Mis.

23.25

Dated 3—7—1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
3rd July 1865.

Read the following letters:—

No. 23. From Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 16th June 1865, No. 455.

SIR,

1. With reference to G. O. of the No. 1,645, dated 14th instant, I have the honor to observe that I cannot see how I have misapprehended Section 5 of Chapter XX. of the new system of accounts, and which by paragraph 14 of Colonel Dickens' letter* to your address, No. 306A, dated 10th April 1865, is generally applicable to all India.

* G. O. 9th May 1865, No. 1,257.

2. Paragraph 4 of this Section requires that "every Executive Engineer of a "Canal or other Irrigation work, *from which revenue is realized*, will keep, &c.," and paragraph 5 of the same Section requires these Officers to submit half-yearly returns of such works to this Office, for the purpose of comparison with former entries of revenue; and paragraph 6 shows what is generally expected to be the duty of the Controller in this branch of the administration, besides bringing to notice any marked falling off of the revenue.

3. I respectfully submit there is not a tank or channel from which *revenue is now realized* which does not come under the foregoing rules, if there be no such thing as water rents from canals or other irrigation works, in this Presidency, then the increase of revenue to be obtained by the extension of irrigation works should not be held out as an inducement to Government to expend capital in such projects.

Referred to the Revenue Department, with reference to the Orders in that Department, No. 1,223, dated 7th June 1865.

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

FORT SAINT GEORGE,
19*th June* 1865.

No. 24. From Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Madras, 20th June 1865, No. 475.

SIR,

1. In continuation of my letter to your address, No. 455, dated 16th June 1865, I beg further to point out that the first sentence of paragraph 1, Section 5, Chapter XX., refers to the manner in which Public Works Revenue, realized by Public Works Officers, is to be brought to account; the next sentence of the same paragraph "declares" the following rules refer principally to the accounts of revenue, such "as the water rent from canals and other irrigation works, which is realized in "the Civil Department."

2. On this and paragraph 14 of Colonel Dickens' letter to your address, No. 306A, dated 10th April 1865, I addressed the Revenue Board on this subject, as it appeared to me to be quite clear the Government of India expected certain accounts should be kept in this Office relating to the revenue obtained from irrigation works for which they incur a large expenditure annually, and the whole of this expenditure is either for the maintenance of works in existence from which revenue is now obtained, or for the construction of new works with a view to extend irrigation as much as possible, so as to increase the revenue of the Presidency.

3. But if the Nunjah Revenue of Madras is not to be considered as water rent, or revenue obtained from canals or other irrigation works, I beg to be

instructed as to whether any accounts of the nature contemplated by the Supreme Government need be kept here.

4. I have also to request instructions respecting rents from "Public Buildings," and other sources of Public Works Revenue, realized by Public Works Officers. Rents are in some cases realized from Revenue and Magisterial buildings by the Civil Officers, and carried in their accounts. In all such cases it appears to me that collections on this account should appear in the Public Works books, and that whenever practicable such receipts should be realized and brought to credit directly by the Public Works Officers, instead of passing through Civil Officers.

5. In the case of canal collections, viz., tolls, dues, &c., the Deputy Auditor and Accountant General has already received instructions for furnishing this Office with a detailed account of them, for incorporation in the books of this Office, and these will accordingly be brought to credit.

Financial Resolution of the Government of India, dated 16th March 1865, No. 1,522.

6. The Deputy Auditor and Accountant General furnished the Government on the 2nd February 1865, with an estimate of the Public Works Receipts coming under the above heads, and no further estimate will, it is believed, be now required, but in respect of water rents or irrigation revenue no estimate, can be furnished from this Office.

Referred to the Revenue Department.

FORT SAINT GEORGE,
23rd June 1865.

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

No. 25.

ORDER THEREON, 3rd July 1865, No. 1,510.

Miscellaneous.

Communicated to the Controller with G. O. dated 10th May 1865, No. 1,277.

1. The Government observe that the original misapprehension of the intention of the rules in the Account Manual, which has been already pointed out, pervades the above letters.

2. The Resolution of the Government of India in the Public Works Department (Accounts), dated 11th April 1865, and the terms of Section 5, Chapter XX. of the Manual, alike point to Public Works Revenue which is either assessed and estimated in the Budget, and realized by the Public Works Department, or which being assessed and estimated in the Budget by the Public Works Department, is realized by the Revenue Department.

3. There is no reference anywhere made to revenue which is neither assessed, nor estimated in the Budget, nor realized by the Public Works Department, and yet Captain Fischer would apparently transfer to the Public Works Accounts the whole Nunjah revenue, and numerous other items which have never yet in any way whatever come into connection with the Department in this Presidency, and that under instructions which are expressly stated to have for their object the securing of "method and regularity" in accounting for Public Works revenue.—(See paragraph 11 of Colonel Dickens' letter, dated 10th April 1865.)

4. The terms of the Order and Rules above quoted, as also those of the Financial Resolution of 16th March 1865, quoted in the margin of paragraph 3 of the Controller's second letter, all alike indicate that the *continuance* of an *existing* system is referred to, and intended; while if Captain Fischer's interpretation be adopted, a change of the first magnitude in the system not only of accounts in the Revenue Department, but of the assessment of land revenue would have to be carried

out, merely on the authority of a casual expression in a Manual of Accounts for the Public Works Department, and without the slightest reference to this Government; for it is evident that to satisfy Captain Fischer's requirement all the Nunjah assessment throughout the country must be revised, and re-imposed in the form of a dry assessment on the land, and a water-rate to be credited to Public Works revenue as profits from irrigation works, and for no object whatever which cannot now be readily attained.

5. It is absurd to suppose that it can have been ever contemplated to inaugurate so serious a change in such a manner, but it is perfectly evident from the language of the orders and rules that nothing of the kind was intended.

6. The Government consider that the Controller of Public Works Accounts is not called upon to keep any account of any water-rents, or rents from public buildings, or canal tolls or dues, which have not hitherto in this Presidency been either assessed or estimated in the annual Budget by the Department Public Works.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Public Works Department.
,, the Board of Revenue.
,, the Accountant General, with copy of G. O. Revenue Department, dated 7th June 1865, No. 1,223.

Ed. S. T. Augustin.

Returns of such works to this Office for the

Office of the Controller
of C.W. Accounts
Madras 16th June 1865

No 455

From
Captain S.F. Fischer RE
Controller of C.W. Accounts

To Colonel C. A. Orr RE
Secretary to Government PWD
Fort St. George

Sir,

With reference to G.O. of the
No. 1645 dated 14 Inst. I have the honor
to observe that I cannot see how I have
mis-apprehended Section 5 of Chapter
XX of the new system of Accounts and
which by para 14 of Colonel Dickens
letter to your address - No 306 A dated 10
April 65 is generally applicable to all
India.

2. Para 4 of this Section requires
that "Every Executive Engineer of a Canal
"or other irrigation work from which
"Revenue is Realized, will keep Open"
and Para 5 of the same Section requires
these Officers to submit half yearly
Returns of such works to this Office for

* G.O. 9 May 65
No. 1257

3d July 1865.

Rt. 1510.

Lieut. Commr. Chas. H. Green
Comdg. U.S. Steamer Tacony
Navy Yard
Boston Mass.

Communicated to Mr. Chandler
for Report to Engineer Dept.
[illegible]

WM
JC

Sir

I have to inform you that the original communication
from the Secretary of the Treasury
dated the 15th inst. and
addressed to the Collector of Customs
Charleston S.C. of which a copy
was forwarded to you for information
& instruction in the discharge of
your duties during the present
cruise of the Tacony has been
referred to this Department
for report.

In accordance with the
request of the Secretary of the Treasury
I have to direct that you
report to this Department
whether the Tacony
is employed in the service
contemplated in the Act
of Congress approved March 3d 1865
entitled "An Act to provide
for the collection of duties on
imports and for other purposes"
and whether the Tacony
is employed in the service
contemplated in the Act
of Congress approved March 3d 1865
entitled "An Act to provide
for the collection of duties on
imports and for other purposes"

the purposes of Construction with the former
entries of Revenue and Dues & shew
what is generally expected to be the
duty of the Controller in the Counts of
the administration besides promptly
to notice any manifest failure
of the Revenue..

3 Should existing circumstances
render it not a safe or eligible course
which Revenue is now practised in
the Ports under the Government to
have the necessary duties
Ports to be no check duties or
Bonds given Vessels or other things from
arriving in their Ports than the
receipts of Revenue that the
exploration of the Ports should
not be held out to the Government to expend capital in
such projects..

Steam Sloop Tacony

Lieut. Chas. H. Green

Comdg.

Capt. Parker of Steam Sloop

realised by the Civil Service

Can in the next place examine
under the present Act in
the realised by the Civil
and Civil Service Examination
Act 1870 and the Order in
Council of August 1871 in
the Army Examinations

The terms of the Order
in Council above referred
to are the Financial Regulations
of 16 June 1871. Section
11 of the Regulations of
the Secretary of State
with which in that
the Commissioners
Civil Service
of Civil Service is referred
to - in the Order. Which
of course does not
be adopted in Canada
the next suggested in the
system would be
in the first place that of the
Commissioners of Canada

3.

would have the carried
out hereafter in exactly
the same manner
to the Civil Service. And it would
be objected after the
Civil Service Act is
that the Civil Service
under the Act
all the Examinations
brought to the same
and the same
and in the same
that the Civil Service
Act 1870 would
of the Civil Service
obtained.

It is also to be
that it can have been
intended to
a change in such
manner. that it is
perfectly evident from
the language of the Order
and also that nothing
of the kind was in the

The Civil Service

Revenue Dept.
Report for July

— P. 1570 -

Rec'd the Madras Govt
Dispatch dated 1865

Rd. Madras Govt. D. Pl
dt 17th July 65 & No 1957

Cro No. No. 185 - 187
9 - 5 - 65

" 117 - 118
7 - 6 - 65

" 155 - 156
8 - 6 - 65

" 352 - 355
14 - 6 - 65

Replying above regarding
continuance of publication
of the instructions of the
Rules in the Account
Manual with reference
sent to Public Works
Department —

— P. 23 & 25.