M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1803 Press —Mis—

136.137

Dated 9- 8- 1865.

Not to be folded or roughly handled

No. 136. Read the following letter 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, 24th July 1865, No. 790:—

SIR,

With reference to the Orders of Government in the Revenue Department, communicated in Public Works G. O. No. 2,031, of the 17th July 1865, I have the honor to state, first, that the objection to the appropriation of the net proceeds of the sale of the old Talook Cutcherry to the construction of a new Talook Cutcherry at Coimbatore is governed by the principle laid down by the Secretary to the Government of India, in the Public Works Department, and alluded to in my letter of the 27th June 1865, No. 517, viz., "that the direct application of the proceeds "of sales of Government property to cover expenditure is contrary to Financial "Rule, and should not be permitted hereafter. *All* receipts must be credited in full "in the public accounts as income without exception, and *all* charges appear in "*full* without set off;" second, that under Chapter XX., Section 5, paragraph 11, of the new Bengal Code, "*sales of buildings*" are classed as Public Works Revenue, *vide* also Form of Estimate of Public Works Imperial Revenue furnished by the Government of India, and communicated to the Departments marginally noted, in Public Works G. O. No. 1,277, dated 10th May 1865; and third, that as funds for the construction of all Public Works are solely provided* for by credits in the various treasuries in favor of the Public Works Officers, all other extra receipts, such as the sale proceeds of old buildings, should be paid into the treasuries to the credit of Government.

Controller of Public Works Accounts.
Board of Revenue.
Accountant General.
Superintending Engineers.
* Vide Chapter XX., Section 2, paragraph 20, of the new Bengal Code.

Referred to the Revenue Department.

FORT SAINT GEORGE,
26*th July* 1865.

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

No. 137. ORDER THEREON, 9th August 1865, No. 1,843.

Miscellaneous.

1. The question asked in G. O. dated 10th July 1865, No. 1,571, Revenue Department, was on what principle, or under what rule Captain Fischer claimed as *Public Works Revenue* the sale proceeds of an old Native Palace.

2. In Captain Fischer's answer, his first point is irrelevant; his second point proves nothing, for on reference to paragraph 11, Section 5, Chapter 20 of the Account Manual, it is found merely to prescribe a distinct heading in account for sale proceeds of buildings and tools, as distinguished from other possible items of receipt; his third point also proves nothing in regard to the question asked, as the Government have no intention to question the propriety of crediting *to Government* the sale proceeds of public buildings.

3. As already observed, the question is whether such proceeds are, as a rule, to be credited as *Public Works Revenue;* and on this point it is to be observed that the

Proceedings of the Madras Government, Revenue Department,
9th August 1865.

Order in the Finance Department is that all such sale proceeds are to be credited to the "Debt" Account. It does not appear to Government that the mere provision in a Manual of Account for a possible item of receipt can be accepted as setting aside a deliberate G. O. on a finance question.

4. These remarks will be communicated to the Finance Department for such further consideration as may be deemed necessary.

(True Extract.)

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

To the Department Public Works.
,, the Financial Department.

Rd. S. T. Augustin.

Fr. 1843.

The question asked in
G.O. 9/10 July 63. No. 1571. C.D. was
on what principle or under what rule
Capt. Fisher claimed as P.W. Revenue
to take proceeds pair old Entire Sales
Dept. The answer to his first
point is irrelevant. His second
point presents nothing for a reply
para 11. Sec 8. Chap. 20. of the Acct.
Manual, it is true must prescribe
a distinct heading in accounts for sale
proceeds of buildings & tools. &c. &c. under
the possible items of receipt.
His third point also presents nothing
in regard the question asked. as to
Govt. have no intention of questioning the
propriety of crediting to Govt. the sale
proceeds of public buildings.
As already observed the question
is whether such proceeds are to
be credited as P.W. Revenue
and on this point it is for observ

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that the order in the Finance Dept is
that all such cash proceeds as
shall be credited to the "Dept" account
& do not appear to be that
the mere position in a Journal
of account for a possible
claim & which can be accepted
as settling accts & deliberate
S.D. as a finance question.
Such words will be cancel
the Fin: Dept. for such for the
credit we may be drawn
to account — S.D.

21 2 S.D. } Despatches
5 — Fin: D. }

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Rcd. S. T. Augustin.

Pro 10 May 65 A 222-223
17 July — 412-413
16 — 144-148

Referred to the
Revenue Department.

Chas. S. Mc. 66 RR
Secretary to Govt

Fort St. George
26th July 1865

Pro of Govt Pub Works Dept
21 Aug 65 A 2316

Rd 9/8/65

A 136 1137

Rd 9/8/65

From W. 2649.
The Controller of
Public Works Accounts.
To
The Secretary to
Government. D.O.W.

Dated 24th July 1865.
Rec'd. 26th "

Pro Govt Pub Works Dept 6 Sept 65
6 A 2501.

Quotes the Rule
& Cir. under which the
sale proceeds of the old
Saloor to Cutcherry at Com-
batore should be taken
as Public Works Revenue
A 1843-9 Sept
With Order

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Rd. S. T. Augustin.