M.R.O. 14—18,000—27-6-84

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2227 Press Mis.

323. 324

Dated 16 - 9 — 1865.

Not to be folded or roughly handled

No. 343. Read the following Proceedings of the Madras Government in the Public Works Department :—

Communicating, for disposal, paragraphs 4 to 6 of a letter from the Controller of Public Works Accounts, requesting instructions with reference to the expenditure of the sum authorized for the repair and improvement of the Tamkum Bungalow, and to the application of tolls levied on the road from Coonoor to Ootacamund to its maintenance. } (Here enter 1st Sept. 1865, No. 2,548.)

No. 344. ORDER THEREON, 16th September 1865, No. 2,227.

Miscellaneous.

1. The Government observe that the rent received from the lessee of the Tamkum has been improperly credited to Public Works Revenue, the ownership of the building being matter of doubt; but the necessity of maintaining it in order so far as the rent will admit, and so long as it is in Government charge, being absolute.

2. The Collector of Madura will report under whose authority this item was credited as Public Works Revenue.

3. The Controller is wrong in the matter of tolls which, under the order of the Supreme Government, dated 28th January 1864, No. 516, Financial Department, are to be credited to Local Funds.

(True Extract.)

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

To the Public Works Department.
,, the Collector of Madura, } with Proceedings Public Works Department, No. 2,548.
,, the Board of Revenue, }

Exd. S. T. Augustin.

11. 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 August 1865, No. 1,037 :—

1. As under the G. O. in the Revenue Department noted in the margin, it has been decided contrary to recent rules of the Financial Department that the sale proceeds of the old building used as the Táluq Cutcherry at Coimbatore should be devoted to the construction of new building at the same station, I have the honor to request the orders of overnment in the Public Works Department, as to the manner in which the transtion is to appear in the accounts of the Range Officer and the books of this ffice.

1,843, dated 8th August 1865, Revenue Department, communicated in No. 2,353, dated 14th August 1865, Public Works Department.

2. Under the rules promulgated in the orders* of the Government of India, dated the 25th July 1864, Circular No. 51, and 25th May 1865, Circular No. 47, the nds of the Public Works Department, for its expenditure, are to be derived entirely om the Drawing Account raised on a Letter of Credit, and not from Miscellaneous eceipts, &c., and there is to be no distinction maintained as respects funds drawn om the Treasury for Imperial and Local Funds, and no separate cash books are o be kept up. In the Bengal Code, as revised recently to accord with the new system of accounts, and in the Manual of Accounts for this Presidency, the above rules are embodied and made applicable here. These require that "all "public money, from whatever source received, and whether Local or Imperial, should be brought into the Executive Engineer's or Range Officer's cash account, and no irregular, separate, or local accounts and funds are on any account to be permitted to be kept." In a letter from the Accountant General, Public Works Department, just received, attention is drawn to the above essential requirements of the new system with others recited therein, and this letter has been forwarded to Government in a separate communication from this Office.

Communicated in G. O. 21st August 1864, No. 2,388, and 23rd June 1865, No. 1,761, see also G. O. 18th July 1865, No. 2,062.

ee paragraphs 106, 107, Chapter XIX, Section 2; and paragraph 20, Chapter XX, Section 2, Bengal Code; and paragraphs 77 and 78, Section 2, of the Manual of Accounts for this Presidency.

3. In accordance, therefore, with the above rules, the amount realized from the sale of the Cutcherry in question, as well as the outlay incurred on the new one, if laid out through the agency of the Public Works Department, should be brought to account in the Range Officer's cash book, the former under "Imperial Revenue," and the latter under "Original Works," "Civil Buildings;" but in order to the outlay being met out of funds derived from the Drawing Account raised on the Letter of Credit issued to the Range Officer, the amount thereof should be added to the allotment for the Range out of either the Imperial or Local Fund grant of the year. If allotted from Imperial Funds, the amount should be added thereto by a special sanction from the Government of India, or be authorized from the

Reserve or Minor Works grant, as the sum realized and credited on this account becomes a final credit to "Imperial Revenue," and requires to be repaid into the Treasury, no other head being provided for the entry of such receipts. If the grant is made from Local Funds, by crediting the sum realized by the sale of the building to those funds, like private contributions received in aid of special imperial works, which under recent rules are first brought to credit of Local Funds and appropriated therefrom, the sale proceeds should not be paid over to the Executive Engineer of the Range, but should be remitted directly into the Civil Treasury like all other Local Fund money, and be transferred to the credit of the Public Works Department in the accounts of the Collector, when the outlay will be met from the Drawing Account raised on the General Letter of Credit issued to the Range Officer, and will appear in his accounts as from Local Funds; but it is left with the Government to decide whether receipts of the above description can be properly brought to the credit of Local Funds, when they have hitherto been credited as "Imperial Revenue."

4. As in connection with the above instance of deviation from the rule that "all receipts should be credited in full in the Public Accounts as income without "exception, and all charges appear in full without set off," I beg the orders of Government as to the manner in which the following two other transactions are to appear in the Public Works Accounts.

Communicated in G. O. 5th June 1865, No. 1,532.

5. In G. O. 29th May 1865, No. 1,121, Revenue Department, the expenditure of Rupees 2,330 is authorized for the repair and improvement of the Tamkum Bungalow, under occupation by Mr. Goldingham, to be defrayed from Rupees 1,423 the rents already realized and still due for the occupancy of that building, at Rupees 50 per month, augmented by the increase to be made in rent rate from Rupees 50 to Rupees 75. The same difficulty arises in this case, for the rent as realized should be and has been already credited to Imperial Revenue as a Public Works Receipt, as will be seen from the two last Statements* received from the Deputy Collector of Madura. Government being thus credited with the rent, and very properly so under the rules promulgated in G. O. 13th June 1862, No. 1,345, the Range Officer cannot add the amount to be spent by him to the amount available for expenditure, without a special grant from the Public Works funds, but he has incorrectly added the sum of Rupees 2,330 to his estimate of funds for August 1865, on the supposition that the rents realized would constitute an addition to the amount to be drawn against. In this case it appears to me that the work cannot be undertaken by the Public Works Department, nor charged in its accounts without a special grant from Imperial Funds.

* Statements of Credits to Public Works Department on account of Miscellaneous Public Works Receipts in May and July 1864, dated 6th June and 6th August 1864, herewith forwarded.

Communicated in G. O., 23rd June 1865, No. 1,747.

6. The other case is that in G. O. 19th June 1865, Revenue Department, in which the tolls levied on the road from Coonoor to Ootacamund is proposed to be applied to the maintenance of the road. Under the Orders of Government, 13th June 1862, above quoted, and with reference

the remarks of the Accountant General in his letter recorded in G. O. 4th March 863, No. 458, all such tolls should be credited in full to Imperial Revenue. If the bove road is to be hereafter classed as a local one, though constructed from Imperial unds, it is left to the Government to decide whether the revenue derived from it an be credited to "Local Funds."

No. 12. ORDER THEREON, 1st September 1865, No. 2,548.

ACCOUNT, No. 3.

G. O. No. 1,843, dated 9th August 1865, Revenue Department.

1. The subject adverted to in paragraphs 1 to 3 of the foregoing letter is now under consideration in the Financial Department.

No. 1,121, dated 29th May 1865.
" 1,367, " 23rd June "

2. Paragraphs 4 to 6 will be communicated to the Revenue Department for disposal, with reference to the Orders in that Department marginally noted.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts.
Revenue Department.

Rd. S. T. Augustin.

Pro 13 June /62 to 1345
17 July 64 — 254 & 213
13 July 63 — 142-3.
4 March — 30-31
25 April /65 — 334-5
15 May — 313-314
19 June — 404-406
29 May — 470-1
3 July — 443-44.
5 June — 153 & 208
20 Augt 64 408-9
10 July — 144-5.
18 — — 470-1.
9 Augt — 136-7.
Th — — 343-4.

No 343 & 344.

2 Sept 65

Rec = 1865. Dispatch
Pro of Govt for Nov 55
Proceedings of the Madras Govt for the P.W.
Dispatch

Dated 1st Sept /65
Recd 2nd Sept /65
From the Controller & Auditor General
Letter No 2984
Communicating for disposal, paras 4 to 6 of a letter from the Contr of Accounts & questioning instructions with reference to the expenditure of the sum authorized for the repair improvement of the Tunkum Bungalow, & to the application of tolls levied on the road from Coonoor to Pooteadanund to the maintenance of

Recd 16 Sept

Withdrawn

No 227.

The Govt observe that the sum sanctioned from the Civil Funds for Tunkum Bungalow improperly credited to Public Works Dept - the ownership of the building being doubtful, but the necessity of maintaining it in order for the use of the Govt still admitted - and charge it in Govt Buildings being absolute - the Govt of Madras will report whether this item was credited as Public Works Dept

The Controller is equally wrong in the matter of Tolls Nos under the orders of the Govt of 28 January 1862 No 576. Fin Dept. are credited to Local Funds -

16 Sept /65