

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2354

Press
~~Mis.~~

604.605

Dated

28-9-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
28th September 1865.*

No. 604. Read the following Proceedings of the Madras Government in the
Public Works Department:—

Stating that the construction of the new Talook
Cutcherry at Coimbatore may be continued
under the sanction granted in G. O. 2nd May
1865, No. 1,188, and directing to defer the
construction of the new Police Station House
at Dindigul until 1866-67. (Here enter 25th September 1865, No. 2,827.)

No. 605. ORDER THEREON, 28th September 1865, No. 2,354.
Communicated to the Revenue Board.

Miscellaneous.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue, with Proceedings Public Works Department, No. 2,827.

Erd. S. T. Augustin.

*Proceedings of the Madras Government, Public Works Department,
25th September 1865.*

Read the following papers :—

No. 582. Proceedings of the Madras Government in the Financial Department :—

Communicating letter from the Accountant General, intimating that the sale proceeds of public buildings should be credited to the Public Works Department in the same manner as the rents for them are now carried to the credit of that Department. (Here enter 2nd September 1865, No. 411.)

No. 583. Proceedings of the Madras Government in the Revenue Department, dated 11th September 1865, No. 2,181.

Proceedings of the Madras Government in the Financial Department, dated 22nd September 1865, No. 411.

Read the following papers :—

Proceedings of Government in the Revenue Department.

Referring, for consideration, the question whether the proceeds of the sale of Public Works should be shown in the accounts as "Public Works Revenue." (Dated 9th August 1865, No. 1,843.)

Referred to the Accountant General, for his opinion on the question remarked upon in the foregoing Proceedings.

14th August 1865.

(Signed) A. J. ARBUTHNOT,
Chief Secy. to Government.

From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department (Account), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 2nd August 1865, No. 692A.

With reference to entries, No. 46-7 in the Madras Abstract of Proceedings for May 1865, Civil Works, authorizing the net proceeds of the sale of the old Taluq Cutcherry at Coimbatore being appropriated to the construction of a new Cutcherry, I am directed to intimate that the requirements of financial regularity render it essential that all receipts of this nature should be accounted for as Revenue, and all disbursements as expenditure chargeable to the Public Works Budget grant of the year in which they occur, and that the direct appropriation of public income to meet items of charge in the manner authorized by the Government of Madras, which is equivalent to increasing the Budget grant, requires the express sanction of the Government of India.

2. I am therefore to request that the principle now laid down may be strictly carried out for the future, and that in the present instance funds for the construction of the new Cutcherry, which does not seem to be a case necessitating an extra Budget allotment, may be assigned, under the rules in force, by an appropriation of credits from the Public Works grants already sanctioned for Madras for 1865-66.

Referred to the Financial Department, with reference to Revenue Proceedings No. 1,843, dated 9th August 1865.
FORT SAINT GEORGE,
17th August 1865.

(Signed) C. A. ORR, Colonel, R. E.,
Secy. to Govt., P. W. D.

Proceedings of Government in the Public Works Department.

Communicating a letter from the Collector of Madura, reporting that the sale proceeds (Rupees 1,800) of the old Station-house at Dinigal is available, and is in deposit for the new Police Station-house. (Dated 21st August 1865, No. 2,420.)

*Proceedings of the Madras Government, Public Works Department,
25th September 1865.*

From F. LUSHINGTON, Esq., Accountant General, to the Honorable A. J. ARBUTHNOT,
Chief Secretary to Government, Fort Saint George; dated 28th August 1865, No. 89.
Book and Adjustment Department.

I have the honor to acknowledge the receipt of the Order of Government, dated the 14th instant, referring, for my opinion, the Proceedings of Government in the Revenue Department, of the 9th idem, No. 1,843, inquiring, whether, as a rule, the sale of proceeds of public buildings should be credited as *Public Works Revenue*, and, in reply, to state that I am not aware of any specific orders of the Government of India, directing the observance of that rule.

2. But the Commissioners, in their report upon the system of the Public Works Accounts, take no exception to the sale proceeds of old buildings being credited to the Public Works Department, although they allude to it as one

* Vide paragraph 147 of the Report recorded in the Proceedings of the Government of India, No. 1,880, dated 9th April 1864, Financial Department.

of the sources of income of the Department, and, moreover, provision has been made for the exhibition of these realizations on that account, in the form of the estimated Receipts of the Public Works Department, appended to the Order of the Government of India, Public Works Department, dated 11th April 1865, No. 35, printed in the Order of this Government in the same Department, No. 1,277, of the 10th May following.

3. And, on the principle that the Department which incurs a charge should receive credit for any receipts which may be realized in connection therewith, I am of opinion that the sale proceeds of buildings should be credited to the Public Works Department, in the same manner as the rents from them are now carried to the credit of that Department. It appears to me, therefore, that in the particular case now under reference, the proceeds of the old Native Palace, which was subsequently converted into a Cutcherry on the assumption of the territory by the British Government, should go to the credit of the Public Works Department, which will have to bear the charge of constructing the new Taluq Cutcherry.

4. Adverting to the remark of Government in paragraph 3 of their Order in the Revenue Department, above quoted, "that the order in the Finance Department is that all such sale proceeds are to be credited to the Debt Account," I beg to observe that I am not acquainted with any order of the Government of India which directs the adoption of the course here indicated. I presume, however, that the Government refer to the Resolution of the Government of India contained in Extract from Proceedings, dated 26th January 1863, which requires that all receipts arising from the sale of waste lands from the enfranchisement of imperfect tenure, or from the commutation of the claim of Government to Land Tax, should be credited in a distinct entry under the head 6 Deposits, as I observe that the said Resolution was, under instructions from Sir Charles Trevelyan, made also applicable to the amounts realized by the sale of houses or other real property, which did or might yield revenue. But although this order might perhaps, under the views expressed by Sir Charles Trevelyan, apply to Travellers' Bungalows, Cutcheries, or other public buildings, sold on freehold, as stated in the proceedings of the Board of Revenue, it cannot, in my opinion, be held applicable to the sale proceeds of a building pulled down on the construction of another Cutcherry, and which ought not, I conceive, to be credited under a suspense account for final investment in Government securities, but should be credited directly to Government, and the only appropriate heading under which the amount could be shown, is "Public Works Department."

Ordered that the letter from the Accountant General, above recorded, be communicated to the Revenue and Public Works Departments.

(True Extract.)

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

*Proceedings of the Madras Government, Public Works Department,
25th September 1865.*

1. Communicated to the Collector of Coimbatore.
2. Under the circumstances stated, it appears necessary that the sale proceeds of the materials of the building termed the old Cutcherry should be credited to Public Works Revenue.

(True Extract.)

(Signed) J. GROSE.

Acting Under Secy. to Govt.

No. 583A. ORDER THEREON, 25th September 1865, No. 2,827.

ACCOUNT, No. 62.

1. Communicated to the Superintending Engineer of the 7th Division.
2. The construction of the new Taluq Cutcherry at Coimbatore may be continued under the sanction accorded in G. O. No. 1,188, dated 2nd May 1865, and a specific allotment of funds will be made later in the year from the Imperial grant to adjust the expenditure* that may be incurred.

* To be restricted to Rupees 5,400, as per G. O. in the Revenue Department, No. 867, dated 27th April 1865.

3. Adverting to the Orders marginally noted, the Superintending Engineer of the 8th Division will be informed, with reference to the Proceedings in the Revenue Department above recorded, that the Government are unable at present to allot the funds required for the construction of the proposed new Police Station-house at Dindigul. The work must therefore be deferred until 1866-67.

(True Extract.)

Major, R. E.,
Under Secretary to Government.

To the Superintending Engineers, 7th and 8th Divisions.
" Controller of Public Works Accounts.

- " Accountant General.
- " Revenue Department.
- " Judicial Department.
- " Financial Department.

W-2354
Communicated

to the Revenue Board

Exd. S. T. Augustin.

14. To the Board of Revenue
28. 9. 1865

28. 9. 1865

Pro 11th Sept 1852 A 2500
- 9th Sept 1852 A 1000
24th Sept 1852 A 1000
24th Sept 1852 A 1000

Pro 18th Dec 1851
- 17th Dec 1851 A 1000
- 17th Dec 1851 A 1000
- 17th Dec 1851 A 1000

Pro 20 of the clearance
Nov 1851 to Dec 1851

Pro 21 of the clearance
Dec 1851 to Jan 1852

Pro 2523

From the Controller
of Public Accounts
to Sept 1852 A 2783

Pro 11th Sept 1852 A 2500
- 9th Sept 1852 A 1000
24th Sept 1852 A 1000
24th Sept 1852 A 1000

Pro 11th Sept 1852 A 2500

Station that the
construction of the new
water taking at Bunt
water may be continued
under the sanction granted
in 1852. May 1852, Pro 1185,
and directing to deliver the
construction of the new
water station at Bunt
at Bunt until 1856/61.

Pro 2523
W. H. C. C.