

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2772

Press
Mis.

20s' . 206

Dated

46 *11* . 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
14th November 1865.*

Nb. 205. Read the following letter from the Superintendent of Marine, to the Secretary to Government, Marine Department, Fort Saint George, dated Madras, 17th October 1865, No. 3,644:—

1. I have the honor to acknowledge receipt of the Proceedings of Government, Revenue Department, of the 10th instant, No. 2,451, communicated to me by the Marine Department, on the 14th, sanctioning an estimate of Rupees 1,185 for a new Custom House at Quilandy, and observing that the cost is to be defrayed from Port Funds.

2. With reference thereto, I beg respectfully to submit that the cost of erecting a Custom House is hardly a charge which Act XXII. of 1855 contemplates as payable from Port Funds. Section 44 says that "all expenses including the pay and allowances of all persons upon the Establishment of the Port, the cost of buoys, beacons, lights, and all other works maintained chiefly for the benefit of vessels being in or entering or leaving the port * * * shall be charged in the Port Fund account of that port." A Custom House is not erected for the benefit of shipping using the port, but to enable the Government to levy Custom dues. The dues thus raised being carried to the credit of General Revenues, I submit that the cost of the building should be defrayed from the same source.

3. But in addition to this objection, there seems to be a stronger one in the fact of there being no port Fund at Quilandy. It was evidently the intention of the framers of the Act that the money raised at a port should be expended at that port, and at no other.

4. With these observations I would respectfully suggest that the cost of the Quilandy Custom House should be debited to General Revenues.

Transferred to the Revenue Department.

(Signed) W. HUDLESTON,

19th October 1865.

Acting Secretary to Government.

No. 206. ORDER THEREON, 14th November 1865, No. 2,772.

Miscellaneous.

1. The Government concur with the Superintendent of Marine that the cost of building a Custom House is not a legitimate charge on Port Funds.

2. The expense of building the office at Quilandy must be met from the general provision for Civil Buildings in the Budget.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Superintendent of Marine.
,, the Department Public Works.
,, the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

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