Archives I—10,006—16-8-77.

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(2) Date of repair 1.4.87
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Fin DEPARTMENT

G.O. No. 894
B.P. No. 895
Press.
Mis.

Dated 19-5-1881

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894/1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19th May 1881, No. 894.

Local Funds—Accounts.

Read the following papers:—

Proceedings of the Board of Revenue, dated 5th August 1880, *No.* 8427 (*Miscellaneous*) [*Current No.* 2121].

Read G.O., Financial Department, dated 23rd June 1880, No. 1226, passing orders on Proceedings of the Board of Revenue submitting remarks regarding the mode of bringing tolls receipts to account, and the adoption of the revised classification of the other receipts and charges of Local Funds under Act IV of 1871 and of the Pound Fund.

In paragraph 2 of the foregoing Government Order the Board are called upon to report, with reference to the approval of Government of the proposal to require the Accountant-General to distinguish the several minor funds, whether an abstract at the foot of each of the Treasury Local Fund Accounts of receipts and charges, giving particulars of totals under each fund, would not answer all requirements.

G.O., Financial Department, dated 31st May 1880, No. 1092.

2. The Board observe that the Road, Endowment, and General Funds are essential distinctions constituted under the provisions of Act IV of 1871 and maintained in the system of circle accounts rendered to Government under its sanction, and that therefore it would seem indispensably necessary that there should be separate statements of receipts and expenditure of those funds and not merely abstracts.

Vide G.O., Financial Department, dated 10th February 1880, No. 288, paragraph 2.

Vide G.O., Financial Department, dated 2nd March 1880, No. 444, paragraph 2.

3. At present, Collectors send monthly to the Accountant-General Local Fund Treasury Account, and to the Board a copy of the same account accompanied by three subsidiary statements, showing in detail the receipts and charges of the Road, Endowment, and General Funds in the forms* herewith submitted. Copies of these statements should be sent by Collectors to the Accountant-General with a view to their being checked with the Treasury Account.

* Marked 1, 2, and 3.

4. In accordance with the concluding part of paragraph 6 of the G.O., Financial Department, dated 22nd March 1880, No. 609, the Accountant-General is to furnish the Board monthly with a statement showing the state of the Local Fund Accounts of each circle at the close of the preceding month. This statement should, the Board submit, be accompanied by another containing the transactions of the minor funds with particulars of totals under each fund.

(A true Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

Proceedings of the Board of Revenue, dated 3rd September 1881, *No.* 9647 (*Miscellaneous*) [*Current No.* 2361].

Read the following letter from A. C. TUPP, Esq., Officiating Accountant-General, Madras, to the Secretary to the Board of Revenue, dated Ootacamund, 22nd July 1880, No. 718-N :—

Book Department.

With reference to the Proceedings of the Board, No. 706, dated the 25th May 1880, I have the honor to inform you that I forwarded a copy of the above Proceedings to the Comptroller-General, and I now enclose a copy of his letter in reply to mine.

2. It will be observed that the Comptroller-General states that there will be no objection to the Board's using any form of accounts they please, but that on the question of showing the receipts from tolls and ferries under Public Works it is not possible to make any change.

Submitted for the orders of Government with reference to the Orders and Board's Proceedings marginally noted.

2. It will be seen from paragraph 4 of the Officiating Comptroller-General's letter, dated 12th July 1880, No. 815, in the Local Fund Treasury Account the income from tolls and ferries under the head "Provincial Rates," which he considers to be confined to Rates upon Land and Houses.

G.O., Financial Department, dated 29th January 1880, No. 216, paragraphs 7 and 8.
G.O., Financial Department, dated 23rd June 1880, No. 1226.
Board's Proceedings, dated 5th August 1880, Mis. No. 8427.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

From A. C. TUPP, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated Ootacamund, 4th September 1880, *No.* 1022-*N* [*Current No.* 2360].

Local Fund Department.

With reference to the official memorandum from the Under Secretary, No. 1640, dated the 20th August 1880, Financial, I have the honor to forward, for the information of the Government, copies of the letter received from the Comptroller-General, No. 815, dated 12th July 1880, and of my letter to the Board of Revenue, No. 718-N, dated 22nd July 1880, with reference to their Proceedings, No. 706, dated 25th May 1880. I would solicit the orders of Government with regard to the Comptroller-General's letter, in which he states that it is not possible to make any change in the practice of showing the receipts from tolls and ferries under Public Works.

ENCLOSURE No. 1.

From the Officiating Comptroller-General, to the Accountant-General, Madras, dated Calcutta, 12th July 1880, No. 815.

I have the honor to acknowledge receipt of your letter, No. 2061, dated 12th June 1880, regarding the classification of Local Fund Receipts.

2. The orders which issued from this office referred to the classification which you are to observe in the public accounts, and which the Collectors are to observe in their classified accounts of Treasury transactions prepared for and sent to you. There is no intention whatever of interfering with any forms or statistical returns which the district officers may send, or the

Board of Revenue may receive in their Local Fund Departments, that being a matter which is entirely within their own powers of regulation.

3. You were of course quite right in explaining to the Board the classification which you had to observe in the public accounts, because it enabled them to see exactly what detail of information they could at any time obtain from you, and would in future find recorded in your published accounts. But if the Board of Revenue see fit to compile their figures in different forms for their own purposes, I do not see that we need raise any objection.

4. On the question whether tolls and ferries should be shown under the major head of Public Works, I am afraid there can be only one answer. Tolls and ferries have for years past been shown in all provinces as Public Works Receipts, and I am afraid we cannot disturb the arrangement upon purely theoretical grounds. They should, of course, be specified under a special sub-head as "Tolls and Ferries." The head of Provincial Rates is confined to Rates upon Land and Houses.

From A. C. TUPP, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated Ootacamund, 30th September 1880, *No.* 1195-*N* [*Current No.* 2581].

Local Fund Department.

With reference to paragraph 1 of the Proceedings of Government, Financial Department, No. 1226, dated the 23rd June 1880, I have the honor, in continuation of my letter, No. 1022-N, dated 4th September 1880, to enclose a statement containing my remarks as called for by the Government upon certain heads of account recently suggested by the Board of Revenue for adoption in the Local Fund Treasury Account Form in lieu of certain existing heads.

ENCLOSURE No 1.

STATEMENT containing the remarks upon the classification proposed by the Board of Revenue of the heads in the Treasury Accounts of Local Funds under Act IV of 1871.

Present Classification.	Proposed Classification.	Remarks.
(a) *Contribution from Provincial to Local.* From Provincial to Local Fund (Act IV of 1871) for Public Works. For Education. For General Purposes.	(a) *XXIV. Contribution from Provincial to Local.* For Public Works. For Education. For General Purposes.	(a) The head "From Provincial to Local Funds (Act IV of 1871)" is necessary to distinguish contributions given by *Provincial* Services from those given by *Pound* Fund.
(b) XXIV. MISCELLANEOUS. *Miscellaneous Fees and Fines, Local.* Fishery Fees. Grazing Fees. *Miscellaneous Receipts, Local.* Sale of Avenue Clippings.	(b) *XXIII. Miscellaneous (Special Funds).* Fishery Rent. Grazing Rent. Sale of Avenue Clippings.	(b) The minor heads "Miscellaneous Fees and Fines, Local," and "Miscellaneous Receipts, Local," must be maintained, as they are ledger heads on the books of this office. The heading "Special Funds" might be inserted in italics as a sub-head under each of the above.
(c) XXII. INTEREST. *Interest on Arrears of Revenue, Local.*	(c) XXIII. MISCELLANEOUS. *Miscellaneous Receipts.* Interest on Arrears of Revenue, Local.	(c) Receipts and charges on account of "Interest" should be shown as in the Imperial Accounts with a view to their incorporation in the latter.

STATEMENT containing the remarks upon the classification proposed by the Board of Revenue of the heads in the Treasury Accounts of Local Funds under Act IV of 1871—*continued.*

Present Classification.	Proposed Classification.	Remarks.
(d) *Contributions from Provincial to Local.* From Pound Fund to Local Funds (Act IV of 1871) for General Purposes.	(d) XXIII. MISCELLANEOUS. *Contributions.* From Pound Fund.	(d) The charge is shown in the Provincial Account under "Contributions;" the receipt should therefore be shown under the same heading, *vide* Chapter 67, Sections 3 and 4 of the Civil Account Code.
(e) *Incorporated Local Fund Debt Accounts.*	(e) *Miscellaneous Debt Accounts.*	(e) The present head should be retained to distinguish Incorporated Local Funds debt from Imperial debt transactions in this office, which latter are shown under "Miscellaneous Debt Accounts."
(f) 22. EDUCATION. *Inspection, Local.* *Government Schools, Local.* *Grants-in-aid, Local.* Result Grants.	(f) 21. EDUCATION. *Nil.* *Local Fund Schools.* Salaries, Payments under Results Grants.	(f) *Vide* remark (b) as regards the maintenance of minor heads according to the ledger of this office.
(g) *Contributions from Local to Provincial.* Contributions to Provincial Services on account of the proportionate cost of the Medical College.	(g) 23. MEDICAL SERVICES. *Grants for Medical Purposes.* Contributions to Provincial Services.	(g) *Vide* remark (d).
(h) 2. INTEREST. *Interest on Miscellaneous Accounts, Local.*	(h) 30. MISCELLANEOUS. *Miscellaneous and Unforeseen Charges.* Interest on Loans to Local Funds.	(h) *Vide* remark (c).
(i) 30. MISCELLANEOUS. *Miscellaneous and Unforeseen Charges, Local.* General Contingencies under Local Funds Act IV of 1871.	(i) 16. ADMINISTRATION. Local Funds Act IV of 1871. *Establishment under Local Fund Boards.* General Contingencies.	(i) Only charges incidental to the *general* administration of these Funds should be shown under the heading given by the Board of Revenue.

OOTACAMUND,
30th September 1880.

(Signed) A. C. TUPP,
Offg. Accountant-General.

From A. C. TUPP, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 21st October 1880, *No.* 45 [*Current No.* 2773].

Local Fund Department.

With reference to official memorandum from the Assistant Secretary, dated the 18th October 1880, I have the honor to report that tolls and ferries receipts were,

in the Civil Accounts for the years 1878-79 and 1879-80, credited to "XXIV, Public Works Ordinary," after passing through the Public Works Department; in the latter year, however, they were written back in the Public Works Accounts and adjusted in the Civil Accounts. But from the commencement of the current official year these receipts have been directly credited by Collectors to "XXVII, Other Public Works," as already intimated to Government in this office letter, No. 1427, dated 17th April 1880.

2. It will be seen from the enclosure to my letter just quoted that, though now shown under the new minor head "Public Works in charge of Civil Officers," these receipts are still credited to *Local Funds under Act IV of* 1871.

ENCLOSURE No. 1.

From W. DONALD, Esq., Officiating Accountant-General, Madras, to the Comptroller-General, Calcutta, dated Fort St. George, 17th November 1880, No. 54.

I have the honor to forward copy of correspondence with the Board of Revenue relative to the adoption, from the next official year, of certain minor heads in the Local Fund Treasury Accounts, and to ask your approval to the following classification :—

Nature of Charge.	*Head to which debited.*
Normal School Charges.	22, Education, Normal School, Local.
Girls' School Charges.	22, Education, Girls' School, Local.
Printing and Stationery Charges of Local Fund Boards.	30, Miscellaneous—Miscellaneous and Unforeseen Charges, Local, General Contingencies.

2. I take this opportunity to report that printing charges of the several Local Fund Departments are at present debited to the respective heads of Account—"Medical," "Educational, &c.," in connection with which they are incurred, and that the printing charges of the President's Office is debited to "30, Miscellaneous."

No. 55.

Copy to the Secretary to Government, Financial Department, with copy of the Miscellaneous Proceedings of the Board of Revenue, No. 12,000, dated 29th October 1880.

(Signed) W. DONALD,
Offg. Accountant-General.

17th November 1880.

ENCLOSURE No. 2.

Proceedings of the Board of Revenue, dated 29th October 1880, Miscellaneous No. 12,000.

Read letter from the Accountant-General, dated 16th October 1880, No. L.F.D.-381, suggesting to open a head in the Treasury Account.

With reference to paragraph 1 of the foregoing letter, the Board think that it will be better to show the undermentioned charges separately under Grant IV, "General Contingencies" :—

Printing Charges.
Stationery do.
Postal do.
Other Contingent Charges.

2. As regards charges on account of Normal and Girls' Schools, they can be exhibited distinct from each other under Grant II, Education. The former below "Payment for Inspection" as in the Local Fund Budgets under "Training Institutions" and the latter after Local Fund Schools.

Girls' Schools.

Salaries { Fixed.
Payment under Result Grants.
Contingencies.

3. Before introducing these changes in the Local Fund Treasury Account, the Board are of opinion that the Accountant-General should address Government on the subject. It is

observed from paragraph 1 of their Order, dated 23rd June 1880, No. 1226, that it is the intention of Government to address the Government of India regarding the adoption of a revised form of Local Fund Treasury Account marked C.

(A true Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st December 1880, *No. L.F.D.*-561 [*Current No.* 5].

Local Fund Department.

With reference to paragraph 2 of the Proceedings of Government, No. 1226, Financial Department, dated the 23rd of June 1880, I have the honor respectfully to request that I may be favored with instructions as to the manner in which it is desired that the Minor Funds in connection with the Local Funds under Act IV of 1871 are to be recognized by this office as ordered in the Proceedings of Government, No. 1092, dated 31st May 1880.

2. The issue of early orders in the matter is very desirable to enable me to issue to the district authorities before the close of the current official year the necessary instructions regarding the submission of such accounts in connection with these funds as may be determined on by Government.

Proceedings of the Board of Revenue, dated 18th January 1881, *Miscellaneous No.* 464 [*Current No.* 130].

Read the following letter from W. DONALD, Esq., Officiating Accountant-General, to the Secretary to the Board of Revenue, dated Fort St. George, 31st December 1880, No. L.F.D.-562 :—

With reference to the concluding portion of paragraph 6 of the G.O., Financial Department, No. 609, dated 22nd March 1880, I have the honor to inquire in what form the Board wishes the monthly statement therein ordered to be submitted by this office to the Board of Revenue to be drawn up.

Submitted to Government with reference to Board's Proceedings, dated 5th August 1880, Miscellaneous No. 8427, with the request that His Excellency the Governor in Council will be pleased to pass early orders regarding the Board's proposals.

2. A copy of the Board's Proceedings referred to will be furnished to the Accountant-General for his information.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

ORDER THEREON, 19th May 1881, No. 894.

In G.O., dated 29th January 1880, No. 216, the Government stated their objections to the revised classification of Incorporated Local Funds adopted by the Account Department and observed that the adoption of the new forms would injuriously affect the integrity of the funds and involve an account procedure inconsistent with the express requirements of the law. It was also particularly pointed out that the Comptroller-General's ruling that the receipts from Tolls and Ferries must first appear in the books of the Public Works Department, or, in other words, must first be credited to Provincial Funds and retransferred to Local, was highly objectionable and ought not to be enforced in practice. The Board of Revenue and the Accountant-General were

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accordingly desired to reconsider and further report on the new forms. This report was furnished in the Board's Proceedings recorded in G.O., dated 23rd June 1880, No. 1226, and the Government were informed that the Comptroller-General had in April of that year issued instructions for the direct credit to Local Funds (Act IV of 1871) of the receipts from Tolls and Ferries. By this arrangement the intentions of Government, however, have been but partially fulfilled, inasmuch as the receipts in question will appear only as Public Works receipts and not as proceeds of taxation limited as to their application by a special law. The Comptroller-General's letter of the 12th July 1880, No. 815, states that Tolls and Ferries have for years past been shown in all provinces as Public Works receipts, and that the arrangement cannot be disturbed on purely theoretical grounds. He further points out that the head of Provincial Rates is confined to Rates upon Lands and Houses, and that, while the forms prescribed by him should be followed by the Accountant-General, there is no objection to the Board of Revenue obtaining returns from the Collectors in any forms they please.

2. The Government do not understand the Comptroller-General's interpretation of the head "Provincial Rates;" but consider that, whatever may be the practice elsewhere, all items of taxation including Tolls should in this Presidency be particularized under that head for the reasons stated in paragraph 2 of the Board's Proceedings recorded in G.O., dated 23rd June 1880, No. 1226. The Government of India will be addressed in view to the alteration of the forms being carried out accordingly. The recent arrangements for the audit of the Local Fund accounts render unnecessary the system under which the Board of Revenue obtain separate returns of monthly receipts and disbursements from the districts. These returns having to be received in future from the Accountant-General, it is essential that they should be embodied in a form suited to the organization of Local Funds in this Presidency and to the requirements of the law. The Government have with this view resolved to adopt the Form C prepared by the Board of Revenue, retaining all the necessary details of the old account and adopting the number and designation of the heads and sub-heads of the new classification. The Accountant-General, who was desired to submit his opinion on Form C, has intimated his objections in his letter of the 30th September 1880, No. 1195-N. These, however, are few and not very important and can be met to a great extent by slight alterations which the Board of Revenue will be desired to effect on receipt of the sanction of the Government of India to the Form C. The revised classification of certain minor heads referred to in the communication from the Accountant-General, dated 17th November 1880, No. 55, will also be decided on hereafter, when the Comptroller-General's reply is received by the Accountant-General. By G.O., dated 31st May 1880, No. 1092, the Accountant-General was directed to maintain the distinction between the several funds constituting the Local Funds. To effect this the Board of Revenue recommend that separate detailed accounts for Road, Endowment, and General Funds be submitted by the Accountant-General with the general monthly accounts to be furnished by him to the Board of Revenue. It is presumed that these accounts should show details for each circle. The Government approve the Board's proposal and desire that the separate detailed statements be prepared generally according to Form C, omitting only such heads as are not required for the different funds. As the compilation of these detailed statements for each fund from the circle accounts must have been hitherto performed in the Board's Office, the establishment engaged on that work will be transferred to the Accountant-General to meet the additional work thrown upon his office.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue.
" Accountant-General.

Exd. A. F. Goodall and J. W. Fischer.

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Govt. of [1881] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated May, 19th.

Issued

Recd. Encl.

G.O, 19th May 1881, No. 894.

MAY.

Local Funds—Accounts.—Certain objections raised to the revised classification of Incorporated Local Funds in this Presidency introduced by the Account Department under instructions from the Comptroller-General, and the modified Form C proposed by the Board of Revenue adopted.

Revenue Department

Mis: № 8,427

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Proceedings of the Board of Revenue
Dated 5th August 1880

Read G.O. F.D. dated 23d June 1880
№ 1220.

In para 2 of the foregoing G.O., the Board are called upon to report, with reference to the approval of Government of the proposal to require the Accountant General to distinguish the several minor funds, whether an abstract at the foot of each of the Treasury Local Fund Accounts of receipts and charges giving particulars of totals under each fund would not answer all requirements.

G.O. F.D. 31st May 1880 № 1092.

2. The Board observe that the Road, endowment and General funds are essential distinctions constituted under the provisions of Act IV of 1871 and maintained in the system of Circle accounts rendered to Government under its sanction, and that therefore it would seem indispensably necessary that there should be

G.O. F.D. 3/10th Feby 1880 № 288 para 2

do — 1/23d March 1880 № 444 para 2

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separate

separate statements of receipts and expenditure of those funds and not merely abstracts.

3. At present, Collectors send, monthly to the Accountant General, Local Fund Treasury Account and to the Board a copy of the same account accompanied by three subsidiary statements, shewing in detail the receipts and charges of the Road, Endowment and General funds in the forms ⓧ herewith submitted. Copies of these statements should be sent by Collectors to the Accountant General with a view to their being checked with the Treasury account.

ⓧ marked 1, 2, 3

4. In accordance with the concluding part of para 60 of the G.O.F.D. dated 22d March 1880 (№ 609), the Accountant General is to furnish the Board monthly with a statement shewing the state of the Local Fund accounts of each Circle at the close of the preceding month. This statement should, the Board, ~~as will~~

by

be accompanied by another containing the transactions of the minor funds with particulars of totals under each fund.

§ 94. 12

(True Extract)
Signed/ E. Gibson
Agt Subsecretary

To

The Chief Secretary to Government
Financial Department &c.

with 3 statements.

(True Copy)

E. Gibson.
Agt Subsecretary

b

Enclosure in Board Proceedings
to the Under Secretary of State
of 2d Feb 1881 his No 966

No 2121 80

June 13. 1879

Copy of Board Proceedings
5th August 1880 his No 8427.

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Statement showing the Receipts and Charges of the General Fund of the Circle, District, for the Month of 188 .

	Receipts.	In this Month. Amount. RS. A. P.	In this Month. Total. RS. A. P.	Up to the Month. Amount. RS. A. P.	Up to the Month. Total. RS. A. P.	Estimate
1	Balance of 188					
2	One-third Land-cess					
3	Provincial Grant for Schools					
4	Do. for General Purposes ..					
5	Avenues					
6	Fees in Schools					
7	Educational Receipts					
8	Contributions on account of Educational Inspections					
9	Receipts of Unendowed Hospitals ..					
10	Do. do. Choultries ..					
11	Contributions from private individuals in aid of Works					
12	Do. in aid of Schools					
13	Fees, &c., from Travellers					
14	Sale-proceeds of School-books					
15	Do. of old Materials					
16	Miscellaneous					
17	Miscellaneous Debt Account					
	Total ..					

	Expenditure.	In this Month. Amount. RS. A. P.	In this Month. Total. RS. A. P.	Up to the Month. Amount. RS. A. P.	Up to the Month. Total. RS. A. P.	Grant.
	Grant I.					
1	Appropriation to the Road Fund					
2	Do. to the Endowment Fund ..					
3	Public Works—					
	Civil Buildings, New Works, and Repairs. By P. W. D. ..					
	Civil Buildings, New Works, and Repairs. By Other Agency ..					
	Miscellaneous Public Improvements. By P. W. D. ..					
	Miscellaneous Public Improvements. By Other Agency ..					
4	P. W. D. Supervision					
5	Tools and Plant					
6	Contribution					
7	Miscellaneous					
	Grant I ..					
	Grant II.					
8	Inspection					
9	Local Fund Schools					
10	Grants-in-aid					
11	Purchase of School-books					
12	Miscellaneous					
	Grant II ..					
	Grant III.					
13	Appropriation to Endowment Fund ..					
14	Unendowed Hospitals					
15	Do. Choultries					
16	Vaccination					
17	Medical Practitioners					
18	Sanitary Establishments					
19	Markets					
20	Bungalows					
21	Contributions					
22	Miscellaneous					
	Grant III ..					
	Grant IV.					
23	Share of the Cost of General Management chargeable to the General Fund					
24	General Contingencies					
25	Other Items					
	Grant IV ..					
26	Miscellaneous Debt Account					
	Balance on the ..					
	Total ..					

Statement showing the Receipts and Charges of the General Fund of the Circle District, for the month of 188 .

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Statement showing the Receipts and Charges of the Road Fund of the Circle, District, for the Month of 188 .

	Receipts.	In this Month. Amount.			In this Month. Total.			Up to the Month. Amount.			Up to the Month. Total.			Estimate.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1	Balance of 188													
2	Two-thirds of the Collections of Land-cess within the month													
3	Additional appropriation from the Land-cess by the Local Fund Board													
4	Grants from Government—													
	(*a*) Provincial Funds													
	(*b*) Special Funds—													
	Surplus Pound Fund													
	Ferry Rents													
	Fish Rents													
	Grass Rents													
	Miscellaneous													
	.. .. ..													
5	Tolls													
6	Contribution from the Funds of other Circles and Municipalities for Roads—													
	(*a*) From													
	for													
7	Miscellaneous—													
	(*a*) Sale-proceeds of Materials, Tools and Plant, &c.													
	(*b*) Public Works Receipts													
	(*c*) Do. Refunds of Expenditure.													
8	Miscellaneous Debt Account—													
	(*a*) Advances Recoverable													
	(*b*) Cash Recoveries													
	(*c*) Suspense Account													
	Total ..													

	Expenditure.	In this Month. Amount.			In this Month. Total.			Up to the Month. Amount.			Up to the Month. Total.			Grant.
		Rs.		P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1	New Works—													
	Communications. { By P. W. D. .. / By Other Agency ..													
2	Repairs—													
	Communications. { By P. W. D. .. / By Other Agency ..													
3	Establishment—													
	Share of Cost of P. W. D. Supervision chargeable to the Road Fund													
	Other Special Establishment Charges—													
	By P. W. D.													
	By Other Agency. { Establishment .. / Contingencies .. / Tolls and Ferries ..													
	Share of the Cost of General Management chargeable to the Road Fund													
	Contingencies													
4	Tools and Plant													
5	Contribution from the Road Fund to the Funds of other Circles and Municipalities for Roads—													
	(*a*) To													
	for													
6	Miscellaneous Debt Account—													
	(*a*) Advance Recoverable													
	(*b*) Cash Recoveries													
	(*c*) Suspense Account													
	Balance on the													
	Total ..													

Statement showing the Receipts and Charges of the Road Fund of the

Circle

District, for the month of

188

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Statement of Receipts and Expenditure of Endowment Funds, in the *Circle* *District, for the Month of* 188 .

Designation of Endowment.	Receipts.									Expenditure.										Balance.
	Balance.	Interest.		Rents and Produce of Land.		Contribution, Sale of Medicines, &c.		Total.		...ed Charges.	Contingent Charges.		Public Works.		Education.		Other Purposes.		Total.	
		In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

In this Statement, the transactions of ...ed Institutions should be shown.

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Statement showing the Receipts and Charges of Endowment Funds in the Circle, District, for the month of 188 .

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Statement showing the Receipts and Charges of the Road Fund of the Circle, District, for the Month of 188 .

	Receipts.	In this Month. Amount. Rs. A. P.	In this Month. Total. Rs. A. P.	Up to the Month. Amount. Rs. A. P.	Up to the Month. Total. Rs. A. P.	Estimate.
1	Balance of 188					
2	Two-thirds of the Collections of Land-cess within the month					
3	Additional appropriation from the Land-cess by the Local Fund Board ...					
4	Grants from Government—					
	(a) Provincial Funds					
	(b) Special Funds—					
	Surplus Pound Fund					
	Ferry Rents					
	Fish Rents					
	Grass Rents					
	Miscellaneous					
5	Tolls					
6	Contribution from the funds of other Circles and Municipalities for Roads—					
	(a) From					
	for					
7	Miscellaneous—					
	(a) Sale-proceeds of Materials, Tools and Plant, &c.					
	(b) Public Works Receipts ...					
	(c) Do. Refunds of Expenditure					
8	Miscellaneous Debt Account—					
	(a) Advances Recoverable ...					
	(b) Cash Recoveries					
	(c) Suspense Account					
	Total ...					

	Expenditure.	In this Month. Amount. Rs. A. P.	In this Month. Total. Rs. A. P.	Up to the Month. Amount. Rs. A. P.	Up to the Month. Total. Rs. A. P.	Grant.
1	New Works—					
	Communications. {By P.W.D. ... / By Other Agency.					
2	Repairs—					
	Communications. {By P.W.D. ... / By Other Agency.					
3	Establishment—					
	Share of cost of P.W.D. Supervision chargeable to the Road Fund ...					
	Other Special Establishment charges— By P.W.D.					
	By Other Agency. {Establishment ... / Contingencies ... / Tolls and Ferries.					
	Share of the cost of general management chargeable to the Road Fund...					
	Contingencies					
4	Tools and Plant					
5	Contribution from the Road Fund to the funds of other Circles and Municipalities for Roads—					
	(a) To					
	for					
6	Miscellaneous Debt Account—					
	(a) Advance Recoverable ...					
	(b) Cash Recoveries					
	(c) Suspense Account					
	Balance on the					
	Total ...					

R. D.

13 AUG 80

A-4

Statement showing the Rec
and Charges of the Road Fund
Circle
District, for the . onth of
188 .

Robt

In Fail. 21/2/80

No 2.

FORM.

894/17

Statement of Receipts and Expenditure of Endowment Funds, in the *Circle* *District, for the Month of* 188 .

Designation of Endowment.	Receipts.									Expenditure.										Balance.
	Balance.	Interest.		Rents and Produce of Land.		Contribution, Sale of Medicines, &c.		Total.		Fixed Charges.		Contingent Charges.		Public Works.		Education.		Other Purposes.		Total.		
		In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	In this Month.	Up to the Month.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

In this Statement, the transactions of any endowed Institutions should be shown.

R. D.
15 AUG 80

No. 2

Statement showing the Receipts and Charges of Endowment Funds in the Circle, District, for the month of 188 .

894
1/8

Statement showing the Receipts and Charges of the General Fund of the Circle, District, for the Month of 188 :

	Receipts.	In this Month. Amount. Rs.	A.	P.	In this Month. Total. Rs.	A.	P.	Up to the Month. Amount. Rs.	A.	P.	Up to the Month. Total. Rs.	A.	P.	Estimate.
1	Balance of 188													
2	One-third Land-cess													
3	Provincial Grant for Schools													
4	Do. for General Purposes ...													
5	Avenues													
6	Fees in Schools													
7	Educational Receipts													
8	Contributions on account of Educational Inspections													
9	Receipts of Unendowed Hospitals ...													
10	Do. do. Choultries ...													
11	Contributions from private individuals in aid of Works													
12	Do. in aid of Schools													
13	Fees, &c., from Travellers													
14	Sale-proceeds of School-books													
15	Do. of old Materials													
16	Miscellaneous													
17	Miscellaneous Debt Account													
	Total ...													

	Expenditure.	In this Month. Amount. Rs.	A.	P.	In this Month. Total. Rs.	A.	P.	Up to the Month. Amount. Rs.	A.	P.	Up to the Month. Total. Rs.	A.	P.	Grant.
	Grant I.													
1	Appropriation to the Road Fund ...													
2	Do. to the Endowment Fund.													
3	Public Works— Civil Buildings, New Works and Repairs. By P. W. D. ... By Other Agency.													
	Miscellaneous Public Improvements. By P. W. D. ... By Other Agency.													
4	P. W. D. Supervision													
5	Tools and Plant													
6	Contribution													
7	Miscellaneous													
	Grant I ...													
	Grant II.													
8	Inspection													
9	Local Fund Schools													
10	Grants-in-aid													
11	Purchase of School-books													
12	Miscellaneous													
	Grant II ...													
	Grant III.													
13	Appropriation to Endowment Fund ...													
14	Unendowed Hospitals													
15	Do. Choultries													
16	Vaccination													
17	Medical Practitioners													
18	Sanitary Establishments													
19	Markets													
20	Bungalows													
21	Contributions													
22	Miscellaneous													
	Grant III ...													
	Grant IV.													
23	Share of the Cost of General Management chargeable to the General Fund ...													
24	General Contingencies													
25	Other Items													
	Grant IV ...													
26	Miscellaneous Debt Account													
	Balance on the ...													
	Total ...													

Copy.

No 718 A.

Ootacamund
Accountant General's office
22nd July 1880.

894/19

From

The Accountant General, Madras.

To

The Secretary to the Board of Revenue

Sir

In reply to Proceedings of Board No 706 dated the 25th May 1880, I have the honor to inform you that I forwarded a copy of the above Proceedings to the Comptroller General and I now enclose a copy of his letter in reply to mine.

2. It will be observed that the Comptroller General states that there will be no objection to the Board's using any form of accounts they please but that in the question of showing the receipts from Tolls and Ferries under Public Works, it is not possible to make any change.

I have the honor to be
Sir
Your most obedient Servant.
(Signed) A. Cotterell Tupp.
Offg. Accountant General.

(True Copy)

Offg. Auditor Local Fd Accounts.

Comptr's letter dated 9th July 1880 No 1124/81

No 23

Statement showing the Receipts and Charges of the General Fund of the Circle District, for the month of 188 .

R. D.
03 DEC 81

Copy

Comptroller General's Office
Calcutta the 12th July 1880.

No 815.

8944/20

From The Comptroller General,

To The Accountant General
Madras

Sir,

I have the honor to acknowledge receipt of your letter No 2061 dated the 12th June 1880, regarding the classification of Local Fund Receipts.

2. The orders which issued from this office referred to the classification which you are to observe in the Public Accounts, and which the Collectors are to observe in their Classified accounts of treasury transactions prepared for, and sent to you.

8

forms for their own purposes, I do not see that we need raise any objection. 849/21

4. On the question whether Tolls and Ferries should be shown under the Major Head of Public Works, I am afraid there can be only one answer. Tolls and Ferries have for years past been shown in all provinces as Public Works receipts, and I am afraid we cannot disturb the arrangement upon purely theoretical grounds. They should of course be specified under a special Sub-head as "Tolls & Ferries". The head of Provincial Rates is confined to Rates upon Land and Houses.

I have &c
(Sd) R. A. Kiernander
for off. Comptroller General

(True Copy) (Sd) A. C. Tupper
(True Copy.) off. Accountant General

C. Gibson
Ag Subsecretary

No 1281

There is no intention whatever of interfering with any forms, or statistical returns which the District officers may send, or the Board of Revenue may receive in their Local Fund departments, that being a matter which is entirely within their own powers of regulation.

3. You were of course quite right in explaining to the Board the classification which you had to observe in the Public Accounts, because it enabled them to see exactly what detail of information they could at any time obtain from you, and would in future find recorded in your published Accounts. But if the Board of Revenue see fit to compile their figures in different

Financial DEPARTMENT.

No. 2121, 2861, & 2360.

894/22

From

Proceedings of the Board of Revenue dated
5th August 1880, No. 8427
Do " 3rd Sept. 1880, No. 9647
Letter from Accountant General dated 4th Do
No. 1022 R

FOR ORDERS.

Sent the covers of Cutch
by the C.S. that 2 Rolls
& Bonds
under Act 14/71. Can
it be known
as Ld Receipts?

All that we want
to know is that
the Receipts shall
be appearing any
way as Ld. Income
& the absolute

The classification of
the receipts and charges of
Local Funds under Act IV
of 1871 submitted by the
Board of Revenue with
their Proceeding dated 25th
May 1880, No. 706, was approved
by Government in their order
of the 23rd June 1880, No. 1226.

With reference to the
case of Cutch it was observed
by Govt. G.O. 29th Jany 1880
No. 216 that they could
not

10

Collectorate of Kaira
Dated 6th October
Received 8th Do
No. 9649

Copy of Comptroller
Genl. Lr. No. 875
8/12 July 1880

Recd Oct 25 1880

not consent to allow the
procedure directed by the
Comptroller General, viz
that the receipts therefrom
must first appear in the
books of the P.W.D., or in
other words, must first
be credited to Provincial
Funds & re-transferred to
Local - to be adopted perma
nently - & that they must
at last the Government
of India should so modify
cation of that procedure
be made by the Account
Department. It was stated,
however, by the Board, in
their Pro: of the 25th May last
above cited, that the Comp
troller General had is
sued instructions for the
direct credit to Local

Funds

Dis forwarded for
information & guidance
Sd/- [illegible]
Secy to Govt.

What is apparently
is that the sum will
not appear in the
C.A.'s system - &
with practically the
same result as Govt
intend as regards
income about
dispensed from ordy
P.W. purposes - i.e. that
figures will be the same
in spirit by the Govt.

[illegible]
Sd/- [illegible]
1/10.

694/23

Funds (Act IV of 1871)
of the receipts from tolls
and ferries - and that the
intentions of Government
have, so far, been given effect
to; but they still observed
that, under the Comptroller's
instructions, the receipts
in question will not appear
in the Local or in the
Provincial Accounts
as an item of taxation
but simply as a Public
Works receipt. The
Board were of opinion
that toll receipts, being
the proceeds of a tax, should
appear under IV Provin-
cial Rates, as a tax raised
under Act IV of 1871. The
Govt. agreed with the Board

U

G.O.

(G.O. 23rd June 1880)
but before addressing the
Government of India for
their approval to the Form
C, submitted by the Board,
the Accountant General's
remarks on their proposals
were called for.

With his letter of the 4th
Instant, No. 1022 A, that
Officer submits the corre-
spondence which has pass-
ed between himself and
the Comptroller General
on the subject. The Comptroller
General states that it
is not possible to make
any change in the prac
tice of showing the re-
cipts from Tolls & Ferries

under

under Public Works
and the Accountant
General asks for orders
thereupon, as do also the
Board of Revenue upon the
same communication made to them
direct by the Accountant General.
It is submitted that if this
Government adhere to their opinion,
it will be necessary to address the
Government of India on the subject

18/9/80. JVR

17

G.F. 1619.

Classification of Local Fd Receipts & Charges

FOR ORDERS.

Draft

Revenue Department

Miss. No 8427

894/25

Proceedings of the Board of Revenue

Dated 5th August 1880.

Read G. O. F. D. dated 23d June 1880 No 1226 passing orders on Proceedings of the Board of Revenue submitting remarks regarding the mode of bringing tolls receipts to account and the adoption of the revised classification of the other receipts and charges of Local Funds under Act XX of 1871 and of the Pound Fund.

In para 2 of the foregoing G.O. the Board are called upon to report, with reference to the approval of Government of the proposal to require the Accountant General to distinguish the several minor funds, whether an abstract at the

G.O.F.D. 3513 May 1880 No 1092.

No 1226 of 1880

Nothing was further taken out of my hand

L. 625 - 22 - 3 - 00
" 2411 - 2 - 0 - 00
" 2011 - 10 - 2 - 00
" 1093 - 21 - 5 - 00
216 - 37 - 1 - 00
207 - 18 - 11 - 10
41 - 0 - 1 - 00
1296 - 20 - 5 - 10

C 20/9
R 11/10

post of each of the Treasury Local Fund Amounts of receipts & charges giving particulars of totals under each fund would not answer all requirements.

2. The Board observe that the Road, Endowment and General funds are essential distinctions constituted under the provisions of Act IV of 1871 and maintained in the system of Circle accounts rendered to Government under its sanction, and that therefore it would, indispensably necessary that there should be Separate Statements of receipts and expenditure of those funds and not merely abstracts.

Vide G.O. F.D. No 710 "Febry 1880 No 288 para 2. Do Lebl & Transl 1880 No 444 para 2.

3. At present, Collectors send monthly to the Accountant General, Local Fund Treasury Account and to the Board a copy of the same account accompanied by three subsidiary Statements, shewing in detail the receipts and charges of the Road, Endowment and General funds, in the forms herewith submitted. Copies of these Statements should be sent by Collectors to the Accountant General with a view to their being checked with the Treasury Account.

⊛ Marked 1203.

4. In accordance with the concluding part of para 6 of the G.O. F.D. dated 22d March 1880 No 609, the Accountant General is to furnish the Board monthly with a Statement shewing the state of the Local Fund Accounts of each Circle at the close of the preceding month. This Statement should, the Board submit be accompanied

key another containing the transactions
of the minor funds with particulars
of totals under each fund.

(True Extract)
R. Gibson.
Ag Sub Secretary

To The Chief Secretary to Govt. F.S.
with 3 Statements.

27

Revenue Department

30

894
8/28

Mis. No 9,647

Proceedings of the Board of Revenue

Dated 3d September 1880.

Read the following.

Book Department.

No 718 A.

From The Accountant General
to the Govt of Madras.

To The Secretary to the Board of Revenue
Madras.

Sir,

With reference to the Proceedings of the Board No 706, dated the 25th May 1880, I have the honor to inform you, that I forwarded a copy of the above Proceedings to the Comptroller General and I

From the Accountant General
Public Works Department
Proceedings of the
Board of Revenue
Dated 3 September 1880
R.D. -9. Sept 1880
EXAMINED

Referring to the
Proceedings of Govt
to publish at the foot
of the Accounts and charges
of receipts and charges
an Abstract of the Receipts
Returns of the Revenue
Function.

now enclose a copy of his letter in reply to mine.

2. It will be observed, that the Comptroller General states that there will be no objection to the Boards using any form of accounts they please, but that on the question of showing the receipts from Tolls and Ferries under Public Works, it is not possible to make any change.

Colonial Audt Generals office 22d July 1880

I have &c
(Sd) A. Cotterell Tupper
Offg Audt Genl

Submitted for the orders of Govt with reference to the orders and Boards Proceedings marginally noted.

G. O. F.D. 29 January 80 No 216 Jany 80
Boards Proc: 26 May 80 No 706.
G. O. F. D. 28 June 80 No 1226
Boards Proc: 5 Augt 80 Min: No 827.

894/80 40

2. It will be seen from para 4 of the officiating Comptroller Generals letter dated 12th July 1880 No 815 that he takes exception to the exhibition in the Local Fund Treasury Account of the income from Tolls & Ferries under the head "Provincial Rates" which he considers to be confined to Rates upon Land & Houses.

(True Copy & Extract)
R. Gibbs
Ag Sub Secretary.

To
The Chief Secretary to Govt &c
with copy of enclosure

Local Fund Department. R.D. 8 SEP 80

894/30 5-8.

No. 1022 A

Octacamund
~~Fort Saint George~~,
Accountant General's Office,
4th September 1880.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Chief Secretary to Government,
Financial Department,
Octacamund.

Sir,

With reference to the Official Memorandum from the Under Secretary, No. 1640, dated the 20th August 1880, Financial, I have the honor to forward for the information of the Government Copies of the letter received from the Comptroller General, No. 815, dated 12th July 1880, and of my letter to the Board of Revenue, No. 718 A, dated 22nd July 1880 with reference to their Proceedings No. 706 dated 25th May 1880. I would solicit the orders of Government with regard to the Comptroller General's letter in which he states that it is not possible to make any change in the practice of showing the receipts

P

receipts from Tolls and Ferries under
Public Works.

I have the honor to be,
Sir,
Your most obedient Servant,

Offg. Accountant General

894/31

31

Rec'd 1889 DEPARTMENT.

ACCTT. GENL'S OFFICE, MADRAS.

No. 9228

FROM Board of Revenue, Records

THE ACCOUNTANT GENERAL, MADRAS.

To the Chief Secretary to Govt. in the Revenue Dept.

No 8964

Dated 4/6 Registered &c -
Recd. 6/6 No. of answer.
Answd. Subject.

No 2360

Requests return of Comptroller's letter No 815 dated 12th July 1880 regarding classification of Local Fund Receipts, as it is being taken into consideration in connection with the Forms & Returns to be furnished annually by Collectors.

4.5

Copy

No. 815

Comptroller General's office
Calcutta, the 12th July 1880

68

894/32

From

The Comptroller General,

To

The Accountant General,
Madras.

Sir,

I have the honor to acknowledge receipt of your letter No. 2061 dated 12th June 1880, regarding the classification of Local-Fund Receipts.

2. The orders which is sued from this office referred to the classification which you are to observe in the Public Accounts, and which the Collectors are to observe in their classified accounts of treasury transactions, prepared for, and sent to you. There is no intention whatever of interfering with any forms, or statistical returns which the District officers may send, or the Board of Revenue may require in their Local Fund Departments, that being a matter which is entirely within their own powers of regulation.

3. You were of course quite right in explaining to the Board the classification which you had to observe in the Public Accounts, because it enabled them to see exactly what detail of information they could at any time obtain from you, and would in future find recorded in your published accounts. But if the Board of Revenue see fit to compile their figures in different forms

for

for their own purposes, I do not see that we need raise any objection.

4. On the question whether Tolls and Ferries should be shown under the Major Head of Public Works, I am afraid there can be only one answer. Tolls and Ferries have for years past been shown in all provinces as Public Works receipts, and I am afraid we cannot disturb the arrangement upon purely theoretical grounds. They should of course be specified under a special sub-head as "Tolls and Ferries". The Head of Provincial Rates is confined to Rates upon Land and Houses.

I have the honor to be
Sir
Your most obedt. Servant.
(Signed) A. D. L. Kieraander
For Offg Comptroller General.

(True Copy)
P. Rajamun
Offg Auditor Local Fd Accounts.

Compd Hy

Local Fund Department.

894/33 7 P

No. 1195 N Ootacamund
~~Fort Saint George.~~
Accountant General's Office,
30th September 1880

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Chief Secretary to Government,
Financial Department,
Ootacamund.

Sir,

With reference to paragraph 1 of the Proceedings of Government, Financial Department, No 1226, dated the 23d June 1880, I have the honor in continuation of my letter, No. 1022 N, dated 4th September 1880, to enclose a Statement containing my remarks, as called for by the Government, upon certain heads of account recently suggested by the Board of Revenue for adoption, in the Local Fund Treasury Account Form, in lieu of certain existing heads.—

I have the honor to be,
Sir,
Your most Obedt Servt,
A Botterell Tupp
Offg Accountt Genl

in Circulation with Board's Lr No 2405 dtd 20-9-80

Recd Lr 13/10/80

WPB.

Ms 34

P. 1220–20. June Ds.

Dist. /1880/ Department.

ACCTT. GENL.'S OFFICE, MADRAS.

No. 1195 T

From /Govt Fin. Accounts/

The Accountant General, Madras,

To

The Chief Secy to Govt
Financial Dept

Dated 30th September 1880

Read 1st Oct No. of answer.

Ansd

Subject.

Encloses a statement containing his remarks as called for by the Govt upon certain heads of account recently suggested by the Board of Revenue for adoption in the L. F. Treasury Account Forms.

To Govt

This is connected with 4360 and 4361 below

N. 1501

(c) Incorporated Local Fund Debt Accounts	(c) Miscellaneous Debt Accounts.	(c) The present head should be retained to distinguish Incorporated Local Fund Debt from Imperial Debt transactions in this Office which latter are shewn under "Miscellaneous Debt Accounts" The accountant Genl's heading may be accepted.
(e) 22. Education Inspection Local Govt Schools Local Grants-in-aid Local Results Grants.	(e) 21 Education Vot Local Fund Schools. Salaries, Payments under Results Grants.	(e) Vide Remark (b) as regards the maintenance of minor heads according to the Ledger of this Office. Recommd headings otherwise adopted.
(g) Contributions from Local to Provincial Contributions to Prov. Services on account of the proportionate cost of the Medical College.	(g) 23 Medical Services Grants for Medl purposes. Contributions to Prov. Services.	(g) Vide remark (d). The acct. given hereunder seems correct for the General account - The Rs/ form cannot readily adopted in the detail account (Vide 7).
(h) 2 Interest Interest on Miscellaneous Accounts Local	(h) 30 Miscellaneous Miscellaneous and Unforeseen Charges Interest on Loans to Local Funds	(h) Vide remark (c) not material
(i) 30 Miscellaneous Miscellaneous and Unforeseen Charges Local General contingencies under Local Funds Act II of 1871	(i) 16 Administration Local Fund &c Act II of 1871 Establishment under Local Fund Boards General Contingencies.	(i) Only charges incidental to the general administration of these Funds should be shewn under the headings given by the Board of Revenue. Land Revenue Branch transmitted to Land Revenue &c.

Examined
Accts-Genl's Office
30th September 1880

H. Sterell Supp
Offg. Accountant Genl

894/30

No 45

108

Local Funds Department.

Fort Saint George
Accountant General's office
21st October 1880.

From

The Accountant General
to the Government of Madras,

894/37

SX 21/10

To

The Secretary to Government
Financial Department

Sir,

With reference to official memo from the Assistant Secretary dated the 18th October 1880, I have the honor to report that Tolls and Ferries Receipts were, in the Civil Accounts for the years 1878-79 and 1879-80, credited to "XXIV. Public Works Ordinary" after passing through the Public Works Department; in the latter years, however, they were written back in the Public Works Accounts and adjusted in the Civil Accounts. But, from the commencement of the current official year, these receipts have been directly credited by Collectors to "XXVII other Public Works" as already intimated to Government in this office* letter No. 1127 dated 17th April 1880.

* not in Madras Office.

2. It will be seen from the enclosure to my letter just quoted that, though now shown under the new Minor head "Public Works in charge of Civil offices" these Receipts are still credited to Local Funds under Act IV of 1871.

I have the honor to be
Sir,
Your most obedient Servant

Horsfall Turner

Offg. Accountant General.

S.S.

Copy

Local Fund Audit Deptt.

No. 54 Fort Saint George 11 80
Accountant General's Office
17th November 1880.

From

The Accountant General
to the Government of Madras.

894
38

To

The Comptroller General,
Calcutta.

R. D.
17 NOV. 80

Sir,

I have the honor to forward copy of Correspondence with the Board of Revenue relative to the adoption from the next official year, of certain Minor heads in the Local Fund Treasury Accounts, and to ask your approval to the following classification.

Nature of Charge	Head to which debited
Normal School Charges	22 Education Normal School Local
Girl School Charges	22 Education Girl School Local
Printing and Stationery Charges of Local & P. Bs.	30 Miscellaneous Miscellaneous & Unforeseen Charges Local Genl. Contgs.

2. I take this opportunity to report that Printing Charges of the several Local Fund Departments are at present debited to the respective heads of Account "Medical", "Educational &c" in connection with which they are incurred, and that the Printing Charges of the Presidents office is debited to "30 Miscellaneous".

I have &c &c

/Signed/ W. Donald
Offg. Accountant General.

No. 55

Copy to the Secretary to Government Financial Department, with copy of the Misc Proc: of the Board of Revenue No. 12,000, dated 29th October 1880.

17th November 1880

W. Donald
Offg. Accountant General.

Copy

Revenue Department 12 88

Miscellaneous No 12,000

Proceedings of the Board of Revenue dated 29th October 1880.

894/39

Read letter from the Accountant General dated 16th October 1880 No 2270/381 suggesting to open a head in the Treasury Account.

With reference to para 1 of the foregoing letter the Board think that it will be better to show the undermentioned charges separately under Grant IV "General Contingencies".

Printing Charges
Stationery — Do
Postal — Do
Other Contingent Do

2. As regards Charges on account of Normal and Girls' Schools, they cannot be exhibited distinct from each other under Grant III Education. The former below "payment for Inspection" as in the Local Fund Budgets under "Training Institutions" and the latter after Local Fund Schools.

Girls Schools

Salaries { Fixed / Payment under Result Grants / Contingencies.

3. Before introducing these Changes in the Local Fund Treasury Account, the Board are of opinion that the Accountant General should address Government on the subject. It is observed from para 1 of their order dated 28th June 1880 No 1226, that it is the intention

of

of Government to address the Government of India regarding the adoption of a revised form of Local Fund Treasury Account marked C.

(True Extract)

/Signed/ E. Gibson
Sy. Sub Secretary.

/True Copy/

/Signed/ J. Dowdeswell
Offg. Accountant General.

Ack. Dated 20th Dec. 80. J.S.

Local Fund Department

138

No. 2470/561

Fort Saint George
Accountant General's Office
31st December 1880.

8914/410

From

The Accountant General,
Madras.

To,

The Chief Secretary to Government,
Financial Department,
Fort Saint George.

Sir,

With reference to paragraph 2 of the Proceedings of Government, No. 1226, Financial Department, dated the 23rd of June 1880, I have the honor respectfully to request that I may be favored with instructions as to the manner in which it is desired that the minor Funds in connection with the Local Funds under Act IV of 1871 are to be recognised by this office as ordered in the Proceedings of Government, No. 1092, dated 31st May 1880.

2. The issue of early orders in the matter is very desirable to enable me to issue to the District Authorities before the close

of

of the current official year the necessary instructions regarding the submission of such accounts in connection with these Funds as may be determined on by Government.

I have the honor to be,
Sir
Your most obedt. Servant,

W Doncaldson
Offg Accountant General.

894/41

894/52

894/52 #

3

From The Accountant General
Madras

R.D.
4 JAN 81

To The Chief Secretary to Government
Financial Department
Fort Saint George

Dated 31st December 80
Received

No. 47C/561

Subject

Requesting certain instructions regarding the nature of the Minor Funds

3/3/7

894
G2

Financial (1880) Department.
(A. Stn. accounts)

From The Offg: Accountant General.

No. 55.

Dated 17th November 80. Encl.
Received 17th

No. 3618

Copy: copy of letter sent to the Comptroller General asking approval of a revised classification of certain minor heads in the Local Fund Treasury accts. &c.

No. 154 of 1881

Financial (1881) Department.
L. Fds- Minor Funds.

From Accountant Genl Madras.

No. L.F.D. 561.

Dated 31st Decr: 80.
Recd. 4th January 81

No. 5

Subject.

Requesting certain instructions regarding nature of Minor Funds-

Revenue Department

Proceedings of the Board of Revenue

Dated 17th January 1881

Read the following:-

No. L.F.D. 562.

From

The Accountant General,
Madras.

To

The Secretary to the Board of Revenue
Madras.

Sir,

With reference to the concluding portion of paragraph 6 of the Government Order, Financial Department, No. 609 dated 22nd March 1880, I have the honor to enquire in what form the Board wishes the monthly statement therein ordered to be submitted by this Office to the Board of Revenue to be drawn up.

I have the honor to be,
Sir,
Your most Obedient Servant
/Signed/ W. Donald.
Offg. Accountant General.

Fort St. George
Accountant General's Office
31st December 1880

Submitted to Government with reference

Steps to be taken up with the question of regard classification of Local Funds

894/44

reference to Board's Proceedings dated 5th August 1880. Miscellaneous No 8 & 27 with the request that His Excellency the Governor in Council will be pleased to pass early orders regarding the Board's proposals.

2. A copy of the Board's Proceedings referred to will be furnished to the Account-ant General for his information.

(True Copy and Extract)

R. Gibson
Acting Sub-Secretary

To

The Chief Secretary to Government N.W.P.

664

894/43

Proceedings of the Board
of Revenue.
Dated 18th January 1881

Submitting to Govt:
letter from Accountant
General enquiring in what
form the Board wishes the
monthly statement shewing
the state of the L.F. accounts
of each circle at the close
of the preceding month
to be drawn up.

R. Nos 2121, 2361, 2360, 2581 &
2773.
1880

Financial (1881) DEPARTMENT.
L. Govt. Accounts

From Board of Revenue.
(Proceedings)

Govt. No. 464.

Dated 18th
Recd. 19th January 81.

No. 130.

SUBJECT.

Enquiring in what form monthly Statements of L.F. Accounts are to be submitted to the Bd.

[Office-paper Form.]

Financial DEPARTMENT.

Papers in hand down to date:—

- ✓ ✗ Nos 2121 of 80
- ✓ ✗ No. 2361 of 80
- ✓ ✗ Nos 2360 of 80
- ✓ ✗ No. 2581 of 80
- ✓ memo to — of 80
- ✓ ✗ No. 3018 of 80
- ✓ ✗ do 5 of 81
- ✓ ✗ do 130 of 81.

DRAFT ORDER. 19th May 1881 No 894
~~NOTE FOR ORDER.~~

In G.O. 29th January 1880 No 216 the Government stated their objections to the revised Classification of incorporated Local Funds as applied by the account department and observed that the adoption of the new forms would imperiously affect the integrity of the Funds and involve

an

an account procedure inconsistent with the express requirements of the law. It was also particularly pointed out that the Controller General's ruling that the receipts from Tolls and Ferries must first appear in the books of the Public Works Department or in other words must first be credited to Provincial Funds and retransferred to Local, was highly objectionable and ought not to be enforced in practice. The Board of Revenue and the Accountant General were accordingly desired to reconsider &

Further

894/90 16P

further report on the new forms. This report was furnished in the Board's proceedings recorded in G.O 23rd June 1880 No. 1226, and the Government were informed that the Controller General had in April of that year issued instructions for the direct credit to Local Funds (act IV of 1871) of the receipts from Tolls and Ferries. By this arrangement the intentions of Government however, have been but partially fulfilled inasmuch as the receipts in question will appear only as Public Works receipts

and

and not as proceeds of taxation. The Comptroller Generals letter of the 12th July 1880 No 815 states that Tolls & Ferries have for years past been shown in all provinces as Public Works receipts and that the arrangement cannot be disturbed on purely theoretical grounds. He further points out that the head of Provincial rates is confined to Rates upon Land & houses, & that, while the forms prescribed by him should be followed by the Accountant General, there was no objection to the Board of Revenue obtaining returns from the

Limited as to this application by Special law

894/51 178

the Collectors in any forms they please.

2. The Government do not understand the Comptroller Generals interpretation of the head Provincial rates, but consider that whatever may be the practice elsewhere, all items of taxation including Tolls should in this Presidency be particularised under that head for the reasons stated in para 2 of the Board's Proceedings recorded in G.O 23rd June 1880 No 1226.

3. The Government of India will be addressed in view to the alteration of

the

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view resolved to adopt the form C prepared by the Board of Revenue retaining all the necessary details of the old account and adopting the number and designation of the heads and sub-heads of the new Classification. The Accountant General who was asked to sub-mit his opinion on Form C has intimated his objections in his letter of the 30th September 1880 No 1195 N. These however are few and not very important and can be met to a

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the forms accordingly.
The recent arrangements
made for the audit
of the Local Fund
accounts render un-
necessary the system
under which the Board
of Revenue get separate
Returns from the Dis-
tricts of simply receipts and
disbursements. These
Returns having to be
received in future from
the Accountant General,
it is essential that they
should be embodied
in a form suited to
the organization of Local
Funds in this Presidency
and to the requirements
of the law. The Govern-
ment have with this

view

great extent by slight alterations of the forms which the Board of Revenue will be desired to effect on receipt of the sanction of the Govt of India to the Forms. The revised classification of certain minor heads referred to in the communication from the Accountant General dated 17th November 1880 No 55 will also be decided on hereafter, when the Comptroller General's reply is received by the Accountant General. It was ordered by the Government directed By G.O 31st May 1880 No 1092 that the Accountant General was directed to maintain the distinction

894/53 19P

distinction between the several Funds constituting the Local Funds. To effect this end the Board of Revenue recommend propose that separate detailed accounts for Road, Endowment, and General Funds should be submitted by the Accountant General with the General monthly accounts to be furnished by him to the Board of Revenue. It is presumed that these accounts will show details for each circle. The Government approve the Board's proposal adding that the separate detailed statements will be prepared generally according to Form C omitting only such heads as are not required for the different Funds but as the compilation of these separate detailed statements for each Fund from the Circle accounts

18

accounts must hitherto
have been performed
in the Board's office,
the establishment
~~that has been~~ engaged
on that work will
~~necessarily have to~~
be transferred to the
Accountant General
to meet the additional
work thrown upon
his office.—

J.B
Adopted

To the Board of Revenue
" Accountant Genl

6 Adopted
6 Vol.
Genl
17/6

To Es 10 sol
Hers proof
Sorry

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Emigrant

Financial Department.

Classification of Local Funds and charges

(55)

Under Disposal Docket.

Papers to be read in Proceedings:—

× No. 2127 of 80
× No. 2361 of 80
Encls No. 1640 of 80
× No. 2361 of 80
× No. 2581 of 80
Encls to No. 3018 of 80
× No. 5 of 81
× No. 130 of 81.

(No. order)

Despatch to Govt of India } 22/6/81 Financial Department.

No. 895

To

The Secretary to the Government of India,
Home Department.

Sir,

I am directed to forward for the consideration of the Govt of India the papers marginally noted regarding the revised Classification of incorporated Local Funds in this Presidency introduced by the Account Department under instructions from the Comptroller General

2. It will be seen

G. O. 29 January 80 No 216.
" 23 June 80 No 1226 with copy of Form C
G. O. 19 May 1881 No 896.

seen that this Govern-
ment have strong
objections to the revised
Classification & particularly
to the exhibition of the
revenue from Tolls and
Ferries as a Public Works
receipt instead of as
the proceeds of a tase
which it really is. The
new form is unsuited
to the organization
of Local Funds in this
Presidency and is other-
wise very objectionable
for the reasons stated
in the Proceedings of
Govt & the Board of
Revenue forwarded
hereunto.

3. This Government
have

† (herewith sent.)

894
No 7
318

have after full
consideration resolved
to adopt the modified
form C proposed by
the Board of Revenue
which while it re-
tains all that is
important & necessary
under the present
system adopts the
number & designation
of the heads and
sub-heads given
in the Provincial
accounts. It may
require slight re-
vision with reference
to certain remarks
passed by the
Accountant General
but it has the General
approval

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approval of Govt.
I am to request therefore
that the early sanc-
tion of the Government
of India may be ob-
tained to the form
now submitted which
will supersede that
adopted by the Accountant
General under the
Comptroller General's
orders.

Botacamund.
19 May 1881

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187 DEPARTMENT.

No.

To

The Secretary to the

Government of

Department.

Dated 187 .