M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 936
65-66

Press
~~Mis.~~

Dated 7-6- 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 7th June 1860.

No. 65. Read the following Proceedings of the Board of Revenue, dated 14th May 1860, No. 2,331 :—

Read letter from the Accountant General, dated 26th April 1860, No. 2,520.
(In Con., 26th April 1860, No. 1,913.)

Resolved, that the foregoing letter be submitted for the consideration and Orders of Government.

2. In paragraph 5 of their Proceedings, dated 17th March 1860, the Board took exception to the Circular issued by the Accountant General, in which that Officer directed that collections on grass lands made by Officers Commanding Military Stations shohld be paid into the Collector's Treasuries to be carried to the credit of the Local Funds, and that the Collectors should remit money to the Commanding Officers whenever applied for, obtain accounts of expenditure from them, and after verification, incorporate them in their annual Accounts-current. In the letter above recorded the Accountant General mentions that the present practice is very convenient, and that it is in accordance with the system sanctioned by Government, under which similar collections from the Esplanades, &c., are credited in the accounts of the Collector of Madras to Local Fund.

3. The Board observe that the Collections made from the Esplanades referred to by the Accountant General are directly under the control of the Collector of Madras ; and they are, therefore, included in the Local Fund Reports submitted to the Board, but neither the Collectors in the Provinces nor the Board have any control whatever over the grass land collections in Military Stations, nor are the Local Fund Rules applicable. The Board do not see that any thing is gained by including these transactions in the Local Fund Reports of the Collectors ; and they are afraid that this will cause unnecessary delay and confusion in the preparation of the accounts. This is, however, a point which is to be decided by Government, and the Board accordingly submit the question for their Orders.

No. 66. ORDER THEREON, 7th June 1860, No. 936.

1. The Board bring to the notice of Government that the Accountant General lately directed that Collections made on account of Government, by Officers Commanding Military Stations, from Grass rents, &c., should be credited to the "Local Funds." They point out that this is mixing up things totally distinct in their nature, and that confusion will be the result.

2. The Government entirely agree with the Board. When issuing the Circular Order referred to the Accountant General was probably misled by the term "Local Fund," and overlooked the real character of those funds. Under the Order of April 11th 1856, No. 371, the term, as used in the Districts, applies to certain receipts, which, under fixed rules, are at the disposal of the Collector and District Engineer, under the orders of the Board of Revenue for local purposes. The receipts now in question are not so disposable; and to mix up in the same head of accounts other receipts which do not come under those rules could only breed confusion.

3. The Accountant General will be requested to cancel the Circular of his Office, dated February 3rd 1859, No. 1,924 in the Public Works Department. It is desirable that Orders of the nature now in question should not be issued by the Accountant General, without communication with the Board of Revenue.

(Signed) J. D. BOURDILLON,
Secretary to Government.

2

CIRCULAR.

General Department.

Fort Saint George,
Accountant General's Office,
No. 7516. 26*th April* 1860.

From R. P. HARRISON, Esq. Accountant General.

To The All Collectors

Sir,

The Board of Revenue in their Proceedings No. 1374 dated 17th Ultimo, have brought to my notice an instance in which, under a misapprehension of paras 1 and 2 of the Circular from this Office No. 1924 dated 3rd Feby. 1859, the rents of grass-land in an island and in certain Jungles, which previously to that Circular were credited to "*Land Revenue*," were subsequently credited to "*Local Funds*". I have the honor accordingly to inform you that the collections on account of Cattle-grazing therein referred to, are restricted to receipts for Cattle-grazing in small tracts of land, within the Compounds of Buildings, Forts, and Esplanades, and do not apply to the items of rent collected in the shape of "Pullari," in Jungles or large tracts of land.

I have the honor to be,
Sir,
Your obedient servant,

/ True Copy / / Sd / R P Harrison
Accountant General.

J Magrm
2 Asst to Accountant

R 1035/60.

In Con 1913 of 1860
Julian 26 April

In Con., 26th April 1860, No. 1,913.

From R. P. HARRISON, Esq., Accountant General,
dated Fort St. George, 26th April 1860, No. 2,520.

With reference to paragraphs 5 and 6 of the Board's Proceedings, No. 1,374, dated 17th ultimo, I have the honor to observe that the present practice of bringing all collections from grass-lands in Military stations, and all disbursements therefrom to account under "Local Funds," is very convenient, and is in accordance with the system sanctioned by Government, under which similar collections from the Esplanades surrounding Fort St. George, and the Black Town of Madras, are credited in the accounts of the Collector of Madras to "Local Funds," and that it does not appear to me desirable to change it.

2. The inconvenience complained of, in having these receipts and disbursements entered in the reports submitted to the Board, might, it appears to me, be remedied by Collectors being called upon to show in a foot note the amount of such receipts and disbursements.

3. A copy of a Circular issued by me, with reference to paragraph 3 of the Board's Proceedings, is annexed.

Enc. 1.—Circular.

Exd. J. Tulloch.

Revn. Deptt.

No. 936

Proceedings of the Madras Government
Under date the 7th June 1860.

Read the following
Proc[s]. of the Board of
Revn.—

Submitting with their
observations for the decision
of Govt. a letter from the
Actg. Genl. on the subject
of his Circular directing
that Collections on grass
lands made by officers
Commdg. Military Stations
should be paid into the
Collrs. Treasuries to be car-
ried to the credit of the Local
Funds.

Hereunto 14th May & Co
No. 2331

The Board bring
to the notice of Govt.
that the Accountant
General lately directed
that Collections made
on account of Govt. by
officers commanding
Military Stations, from
grass

Enclosure in Proceedings
of the Board of Revenue
to the Secretary to Government
Revenue Department dated 11th
May 1860 No. 2331.

C.I. & Co.

Proc[s]. &c.

Letter from the Accountant
General to the Board of
Revenue dated 26th April
1860 No. 2521.— regarding
Local Funds.

1860 - Depn. Secy.

grass rents &c. should be credited to the "Local Fund." They point out that this is mixing up things totally distinct in their nature, and that confusion will be the result. —

2. — The Govt. entirely agree with the Board when issuing the Circular orders referred to the Accountant General was probably misled by the terms "Local fund" and overlooked the real characters of these funds. Under the orders of April 1856, No. 3711, the terms, as used in the Districts, applies to certain receipts

receipts now in question are not so disposable; and to

receipts, which, under fixed rules, are at the disposal of the Collector and Dist. Engr. under the orders of the Board of Revr. for local purposes. The receipts may rise in the same Head of Account as other receipts which do not come under those rules would only breed confusion. —

3. — The Accountant General will be requested to cancel the Circular of his office, dated Feby 5th 1879, No. 1924 in the P.W.D. If is desirable that orders of the nature in question should not be issued by the

by the Accountant Genl.
without communication
with the Board of Re-
venue.—

11 Copies. Board of Revenue Circ.s
1 — Accountant Genl.

Soon

Received Sales.

14 - 15

15 - 4 - 1856

Revenue 1860 Sept 6.
Pro: of Govt for June

No 936.

Pro: of the Madras Govt.
Dy 7th June 1860.

From the Financial Dep:
& 13th July /60 Ct. 1440
in Do. 17 July /60 1180.

Accountant General
to cancel the Circular of
his Office requiring the
Collections on grass
lands in Military Sta:
tions to be credited to
the Local Funds.

No 65 + 66.