

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 577

Press
~~Mis.~~

96-98

Dated 7 - 3 - 1866.

Not to be folded or roughly handled

No. 96. Read the following letter from the Secretary to the Government of India, Financial Department, to the Deputy Auditor and Accountant General, Madras, dated 22nd February 1864, No. 992.

1. With reference to your letter No. 3,369, dated the 29th ultimo, I am directed to state that the receipts and charges of the Jungle Conservancy Fund should be shewn in the Budget Estimate of the Madras Government under I. 2, and BI. 1, respectively.

2. The receipts and charges of those funds which are really local may, for administrative or account purposes, be merged in a "District Conservancy Fund," but they should be separately shewn in the annual estimates and accounts required to be furnished to the Supreme Government by the Circular of this Department, No. 4,549, dated the 18th September last, the term "Ferry Funds" in the Public Works Accounts seems inapplicable, as a general term, for the Madras Local Funds.

Copy sent to the Government of Madras, with a request that necessary steps may be taken for giving effect to the directions contained therein.

(A true Copy.)

(Signed) J. E. COOKE,
Assist. Secy. to the Government of India.

Read again G. O. dated 2nd February 1866, No. 278, requesting the Accountant General to submit a copy of his reply to the above letter to the Government of India.

No. 97. Read also the following letter from the Accountant General to the Government of Madras, to the Secretary to Government, Revenue Department, dated Fort Saint George, 16th February 1866, No. 269:—

1. With reference to the Orders of Government, No. 278, dated the 2nd instant, I have the honor to annex a copy of the letter addressed by this Office to the Government of India, No. 3,369, dated 29th January 1864, from which it will be perceived, that that letter only explained the circumstances under which certain "Local Funds" had been included by this Office under the head of "Ferry Funds," and did not suggest an amalgamation of those Funds. It will also be observed that it was stated in the last paragraph that certain points connected with the Local Fund Budget Estimates were still under the consideration of the Local Government.

2. Read with the above letter it will be seen that paragraph 2 of the Financial Secretary's letter, No. 50, dated 22nd February 1864, implied that the Local Funds, other than the "Jungle Conservancy Fund," which it was proposed to include in the Imperial Budget could be more properly exhibited under "District Conservancy Fund" than under "Ferry Fund," the former being a more general head than the latter.

From the Acting Accountant General, to the Secretary to the Government of India, Financial Department, dated Fort Saint George, 29th January 1864, No. 3,369.

1. I have the honor to acknowledge the receipt of your letter No. 127, dated the 8th ultimo, observing that the explanation given by this Department, to the Madras Government in

Harry Carter

*U. Muthiah
Accountant General*

*Proceedings of the Madras Government, Revenue Department,
7th March 1866.*

letter No. 827, dated the 19th ultimo is insufficient, in respect to the inclusion of "District Conservancy," "Jungle Conservancy," and "Pound Funds" under "Ferry Funds," and remarking that these three Funds are distinct, and have no connexion whatever with "Ferry Funds" to justify their being classed under it.

* No. 73, dated 23rd June 1863.

2. In reply, I have to annex, for your information, copy of a Circular* issued by the Madras Board of Revenue to the several Collectors in respect to these Funds, from which you will observe that the "District Conservancy Fund" in this Presidency consists of collections made from "Ferry Rents and Tolls, Road Fund, Cart Tax, Avenue clippings, Rent of reeds, Grass tax, Sale of trees, &c." The collections on account of the above have been entered in the Budget of the Public Works Department under the head Ferry Funds, and have been, for many years past, appropriated to local purposes, by the Local Government. Previous to the introduction of the new Budget classification, under which the head "Local Funds" was made, a sectional division under Public Debt, the receipts now credited under "District Conservancy Fund" were credited to the head "Local Funds" in the Madras accounts, and were entirely under the control of the Collector and the Engineer of the District. In this Presidency there is no separate head of account for collections on account of Ferry Rents, &c.

3. It will also be observed from the same Circular, that, at the end of each year, the available assets from the "Pound Fund" are transferred to the credit of "District Conservancy Fund," and are expended on purposes of general utility for the District. The two Funds therefore become amalgamated at the end of each year.

4. The Public Works Department having included in their "Local Funds" Budget the amounts available from the above two sources under the term "Ferry, &c., Funds," this Office adopted the same classification to prevent confusion. Should it be decided by the Government of India that the collections on account of Ferry rents should be shewn distinct from District Conservancy Fund, I will, on being so informed, issue the necessary instructions on the subject.

5. The "Jungle Conservancy Fund" is the tax on seigniorage levied on fuel, firewood, bamboos, &c., cut in those jungles, to which the operations of the Forest Department have not been extended, but are conserved by the Collector. These collections appear to me to belong to Imperial Revenue, and should be shewn in the Imperial Budget. Should it, however, be otherwise decided, and be considered a Local Fund, it should be shewn separate from Ferry Funds, an arrangement which can be at once adopted in the preparation of the Budget of Local Funds for 1864-65.

6. I take this opportunity of informing you that, in connexion with the Local Fund Budget Estimates, I have submitted certain points for the consideration of the Government of Madras, who propose issuing certain rules on the subject, and suggested that a Local Fund Budget Form should be framed in Calcutta for the sake of uniformity.

No. 93.

ORDER THEREON, 7th March 1866, No. 577.

Local Funds, No. 5.

Accounts.

The Government observe that since Mr. J. Lushington's letter was written, definite rules for the different Local Funds have been prescribed. The papers will therefore be recorded.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Accountant General.

Ed. S. T. Augustin.

Island Finance
OF LAND ADJUSTMENT DEPARTMENT.



No. 269

Fort Saint George,
Accountant General's Office,
16 February 1866.

FROM THE ACCOUNTANT GENERAL,
TO THE GOVERNMENT OF MADRAS.

TO THE Secretary to Government Revenue Department

SIR,

With reference to the Orders of Government No. 278 dated the 2nd Instant, I have the honor to annex a copy of the letter addressed by this Office to the Government of India, No. 3369 dated 29 January 1864, from which it will be perceived, that that letter only explained the circumstances under which certain "Local Funds" had been included by this Office under the head of "Ferry Funds," and did not suggest an amalgamation of Funds. It will also be observed that it was stated in the last para that certain points connected with the Local Fund Budget Estimates were still under the consideration of the Local Government. Read with the above letter it will be seen that para 2 of the Financial Secretary's letter of 50 dated 22 February 1864, implied that the Local Funds other than the "Jungle Conservancy Fund," which it was proposed to include in the Imperial Budget, could be more properly exhibited under "District Conservancy Fund" than under "Ferry Fund," the former being a more general head than the latter.

I have the honor to be

Sir

Your Obedient Servant

Compd
Harry Smith

F. Lushington
Accountant General

1 The Standard Error
28 March