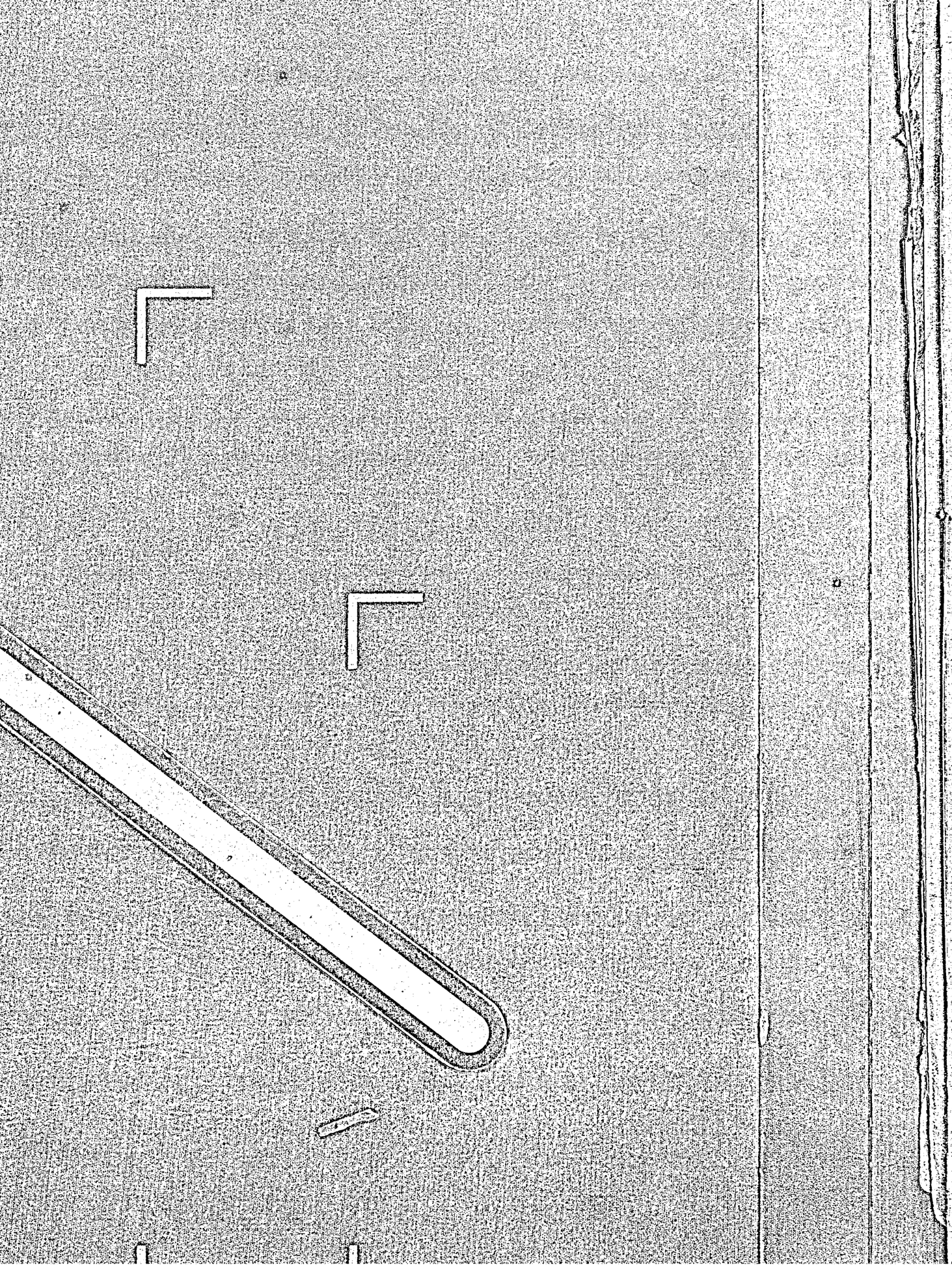


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(1) Number of pages 10.

(2) Date of repair 12. 1. 40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 315 Press Mis.

166-167

Dated 14-3-1872

5/6

146-147

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
14th March 1872.

No. 146. Read the following Proceedings of the Board of Revenue, dated 20th February 1872, No. 338 :—

Read the following letter from R. J. MELVILLE, Esq., Acting Collector and President, Local Fund Boards, Vizagapatam, to the Secretary to the Board of Revenue, dated 24th January 1872, No. 50:—

I HAVE the honour to submit, herewith, the information called for in Government Order, dated 13th December last, No. 773, on the Local Fund Budgets of this district for 1871-72.

2. In reference to paragraph 2, I beg to state that it is quite impossible to state the actual balance of Road Fund belonging to each Local Fund Circle, inasmuch as the District Road Fund Cess, which was compounded with the Zemindars, is all entered in a lump sum in the Treasury accounts, and against it there is a monthly lump debit on account of expenditure on roads; but of the details of such expenditure for each circle we are not informed, and hence the difficulty of showing the balance of each circle. If the expenditure had been charged for each circle, the balance could easily have been struck.

3. In reply to paragraph 7, I have, in consultation with the Inspector of Schools, classed the Parvatipur Union School as a middle-class one.

4. In reference to paragraph 10, I beg to state that the Local and Municipal bodies have provided the funds prescribed in Government Order, dated 17th April 1871, No. 491, for the Dispensaries at Palcondah and Vizagapatam.

5. The Dispensary at Palcondah is now entirely Municipal property and under their management, as reported in my letter recorded in Government Order, dated 29th August 1871, No. 406, paragraph 4, so that certain additional charges will fall upon it. These the Municipality have agreed to bear.

6. The Vizagapatam Dispensary has not been taken over for reasons given in my letter, No. 937, dated 20th December last. At the last Municipal meeting held on the 22nd December, the Government Order dated 29th August 1871 was read, when it was unanimously moved "that the Civil Dispensary should remain under its present management."

SUBMITTED to Government with reference to Government Order, 13th December 1871, No. 773.

2. The calculation of the correct circle balance as directed by Government is no doubt extremely difficult, but it can hardly be said to be impossible. The receipts from each Taluq and Zemindari are recorded in detail and the scenes of the expenditure of allotments may be determined by a minute inspection of the Range Officer's accounts, &c.

3. In this and all similar cases, however, the Board are of opinion that the theoretical justice of allotting the balances with reference to the collections and expenditure in each circle from the beginning can only be obtained by an incommensurate and useless amount of labour. Where ranges and circles do not coincide the calculation will be *almost* impossible, and where they do it will in all probability be quite as inexact as the apportionments which it is intended to correct.

4. In Vizagapatam the balance was only Rupees 6,750.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 147. ORDER THEREON, 14th March 1872, No. 315.

The Government cannot allow that the difficulty of ascertaining the rights of the several circles in sub-divided districts in the balances which existed at the introduction of the Local Funds' Act, is an adequate reason for abstaining from the attempt. Where very large balances existed, as in the Godavery, Kistna, Tanjore, and Madura Districts, the justice of a correct distribution is not merely theoretical.

2. The Government admit that absolute accuracy is unattainable, and might be dearly purchased; but the difficulty of obtaining a satisfactory approximation has undoubtedly been exaggerated. The receipts, as pointed out by the Revenue Board, are recorded by Taluqs and Zemindaries, and very little labour would suffice to distribute them. As for the expenditure, an examination of the progress reports filed in the Collectors' Offices will suffice, without any minute inspection of Range Officers' accounts. The scenes of expenditure on new works are exactly known, and outlay on repairs can be distributed with reference to mileage, if necessary.

3. The principle of dividing the balances, in proportion to future probable collections, involves the hazardous assumption that the expenditure in past years has been apportioned with reference to actual past receipts. In many cases, however, no explanation whatever has been given of the distribution which has been made.

4. The Government wish to be satisfied that the division is generally fair; and, if so satisfied, will not insist on the investigation of past actuals being undertaken in districts where the balances did not exceed Rupees 15,000. This will involve inquiry in twelve districts noted in the margin; but in one of them, viz., South Arcot, the work has been nearly done already.

Ganjam.	Tanjore.
Godavery.	Madura.
Kistna.	Tinnevelly.
Bellary.	Coimbatore.
North Arcot.	Salem.
South Arcot.	Malabar.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.
,, Collector of

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

To

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

Dated March, 14th.

Read.

Read.

G. O., 14th March 1872, No. 315.

MARCH.
Nos. 146-147.

Passing orders regarding the correct distribution amongst certain Local Fund Circles of the District balances which existed when the Local Fund Act came into operation.

5

No. 338.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th February 1872.

Read the following letter from R. J. MELVILLE, Esq., Acting Collector and President, Local Fund Boards, Vizagapatam, to the Secretary to the Board of Revenue, dated 24th January 1872, No. 50 :—

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3. In reply to paragraph 7, I have, in consultation with the Inspector of Schools, classed the Parvatipur Union School as a middle class one.

4. In reference to paragraph 10, I beg to state that the Local and Municipal bodies have provided the funds prescribed in Government Order, dated 17th April 1871, No. 491, for the Dispensaries at Palcondah and Vizagapatam.

5. The Dispensary at Palcondah is now entirely Municipal property and under their management, as reported in my letter recorded in Government Order, dated 29th August 1871, No. 406, paragraph 4, so that certain additional charges will fall upon it. These the Municipality have agreed to bear.

6. The Vizagapatam Dispensary has not been taken over for reasons given in my letter, No. 937, dated 20th December last. At the last Municipal meeting held on the 22nd December, the Government Order dated 29th August 1871 was read, when it was unanimously moved "that the Civil Dispensary should remain under its present management."

SUBMITTED to Government with reference to Government Order, 13th December 1871, No. 773.

2. The calculation of the correct circle balance as directed by Government is no doubt extremely difficult, but it can hardly be said to be impossible. The receipts from each Taluq and Zemindari are recorded in detail and the scenes of the expenditure of allotments may be determined by a minute inspection of the Range officer's accounts, etc.

3. In this and all similar cases, however, the Board are of opinion that the theoretical justice of allotting the balances with reference to the collections and expenditure in each Circle from the beginning can only be obtained by an incommensurate and useless amount of labour. Where Ranges and Circles do not coincide the calculation will be *almost* impossible, and where they do it will in all probability be quite as inexact as the apportionments which it is intended to correct.

4. In Vizagapatam the balance was only Rupees 6,750.

(A true Copy and Extract.)

J Grole
Secretary.

To the Chief Secretary to Government, Financial Department.
Copy to the Acting Collector of Vizagapatam.

Exd. T. Cartledge.

No. 15 of Dec. 1871 No. 264.
29 August 1871 — 128-129.

Fwd 1872. Dept

Board of Revenue,
MADRAS.

Form 315

PROCEEDINGS, 20TH FEBRUARY 1872, No. 338.

Dup. 29 Feb/72
5 Encl.

No. 373

Received 1st March 1872

FEBRUARY.
No. 338.

Budgets—of Local Fund Circles of Vizagapatam District for 1871-72.—Letter from President of Local Fund Boards, furnishing information called for by Government in their orders on — regarding Road Fund balance, Dispensaries, etc., submitted to Government.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 20th February 1872 No 338.

Order thereon 14 March /72 No 315

The Government cannot allow that the difficulty of ascertaining the rights of the several circles in the distribution of the ~~Local~~ balances which existed at the introduction of the Local Fund Act is an adequate reason for abstaining from the attempt. Where ~~very large~~ balances existed, as in the Godavery, Kistna Tanjore and Madura Districts, the justice of a correct distribution is not merely theoretical.

2. The Government admit that

that absolute accuracy is perhaps unattainable, and might be dearly purchased; but the difficulty of obtaining a satisfactory approximation has undoubtedly been exaggerated. The receipts, as pointed out by the Revenue Board, are recorded by Taluqs & Zamindaries, and very little labour would suffice to distribute them. As for the expenditure, an examination of the Progress reports filed in the Collectors' Offices will suffice, without any minute inspection of Range Officers' accounts. The names of expenditure on new works are exactly known, and outlay on repairs can be distributed with reference to mileage, if necessary.

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4. The Government wish to be satisfied that the division is generally fair; and, if so satisfied will not insist on the investigation of past actuals being undertaken in districts where the balances did not exceed Rupees 1,5000. This will involve enquiry in twelve Districts noted in the margin; but in one of them viz South Arcot, the work has been nearly done already.

Ganjam.
Godavery.
Kistna.
Bellary.
North Arcot.
South Arcot.
Tanjore.
Madura.
Tinnevelly.
Coimbatore.
Salem.
Malabar.

The Board of Revenue
The Collectors of the several Districts

Govt. of {1872} Madras.

Financial

To

The Board of Revenue.

Dated Mar. 14 / Recd. } 1872, No. 315.

Nos. 146. 147.

Passing orders regarding the correct distribution amongst certain L. F. Circles of the Dt. Balance which existed when the L. F. Act came into operation.