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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1479 Press / Mis.

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Dated 5-5- 1874

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Not to be folded or roughly handled

No. 2,301.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th August 1874.

Read the following letters:—

From R. K. PUCKLE, Esq., President of the Local Fund Boards, Tinnevelly, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Pudukolam, 14th February 1873, No. 70.

WITH reference to Miscellaneous No. 4,005, dated 5th June 1872, on Proceedings of Government, No. 696, dated 29th May 1872, I have the honor to forward a statement* prepared by the Treasury Deputy-Collector showing the actual receipts and disbursements from the District Road Fund from 1856 to 1871 in the taluqs which now constitute the Tinnevelly and the Shermadevi Local Fund Circles, respectively.

* With copy of his letter.

2. The total receipts from the Road Fund up to 31st March 1871 amounted to Rupees 7,46,885-2-5, of which Rupees 5,29,090-1-9 were collected in the Tinnevelly Circle and Rupees 2,17,795-0-8 in the Shermadevi Circle.

3. The total expenditure up to the same date was Rupees 7,00,956-14-10, of which Rupees 4,38,729-8-3 were expended in the Tinnevelly Circle and Rupees 2,62,227-6-7 in the Shermadevi Circle.

4. The expenditure in the Shermadevi Circle thus exceeded the amount collected in that Circle by Rupees 44,432-5-11.

5. On the introduction of the Local Fund Act, the Road Fund Balance for the entire district was Rupees 45,928-3-7, of which two-thirds, or Rs. 30,618-13-1, were credited to the Tinnevelly Circle comprising six taluqs, and Rs. 15,309-6-6 to the Shermadevi Circle, comprising three taluqs.

6. The excess of expenditure over receipts in the taluqs of the Shermadevi Circle in former years, prior to the introduction of the Local Fund Act, should, now I think, be accepted and disposed of as a matter of account. But the balance of Road Fund in hand at the introduction of the Local Fund Act should, as the accounts show, have been credited entirely to the Tinnevelly Circle; and I beg leave to suggest that this be now done, and that the amount made over to the Shermadevi Circle, viz., Rupees 15,309-6-6, be recovered from that Circle and transferred to the credit of the Tinnevelly Circle.

7. The Shermadevi Local Fund Board do not concur in this arrangement, and a copy of the Vice-President's letter on the matter is herewith enclosed.

ENCLOSURE No. 1.

From S. R. LOCKE, Esq., Deputy-Collector in charge of the Treasury, to R. K. PUCKLE, Esq., Collector of Tinnevelly, dated 19th December 1872, No. 3,748.

WITH reference to your pencil endorsement on Government Proceedings, No. 696, dated 29th May 1872, I have the honor to forward herewith a statement showing the District Road Fund receipts and expenditure appertaining to each Circle from the beginning up to 31st March 1871, and to inform you that the distribution of the receipts and charges between the two Circles has been made as approximately as possible.

2. The correct balance of the District Road Fund on the 31st March 1871, after deducting the expenditure by Department Public Works up to that date, amounted, as per Plus and Minus

Memorandum submitted to the Accountant-General and Board, to Rupees 45,928-3-7, which was credited to Local Funds, under Act IV. of 1871, in the Local Fund Treasury Accounts for November 1871 in the proportions of two-thirds, or Rupees 30,618-13-1, for the Tinnevelly Circle, and one-third, or Rupees 15,309-6-6, for the Shermadevi Circle. The balance of Rupees 50,663-8-8, given in the Government Proceedings under reference, was taken from the Local Fund Account submitted to the Board and cannot be considered correct, as the expenditure incurred by Department Public Works is always debited in it prior to the audit of the Controller of Public Works Accounts, while it is deducted in the Plus and Minus Memorandum after his audit.

3. You will observe from the accompanying statement that the Shermadevi Circle has no claim to any portion of the Road Fund balance on the 31st March 1871, as a sum of Rupees 44,432-5-11 was spent in the Sub-Division over and above the actual receipts.

4. Under these circumstances, I have the honor to request that the Board's sanction may be obtained to recover Rupees 15,309-6-6, credited to the Shermadevi Circle at the time of the introduction of the Local Fund Act and credit the same to the Tinnevelly Circle, and also treat the excess expenditure of Rupees 44,432-5-11 for the Shermadevi Circle as a contribution to it from the Tinnevelly Circle in the current year's accounts.

(True Copy.)

(Signed) R. K. PUCKLE,
President.

ENCLOSURE No 2.—Statement.

ENCLOSURE No. 3.

From F. BRANDT, Esq., Vice-President, to R. K. PUCKLE, Esq., President of the Local Fund Board, Tinnevelly, dated Shermadevi, 29th January 1873, No. 81.

I HAVE the honor to submit the following letter recorded in Resolution 1 of the Local Fund Board of this Circle of this date :—

"This Board does not understand why retrospective effect should be given to the system of treating two constituent parts of the district as distinct Circles. The Board of the Circle, not having been in existence when some years ago it was thought desirable to spend in the subdivision a larger proportion of the Local Funds then raised than in the rest of the district, had no control over the expenditure.

"2. When the present Act was introduced, there was a balance to the General Credit of the district, and whether this Circle had or had not received more than its proportionate share before March 1871, the principle on which that balance was divided seems to this Board to be unassailable.

"3. From the letters and accounts now laid before this Board, it appears that the sum of Rupees 44,432-5-11 will be disposed of as far as this Board is concerned as a matter of Account only.

"4. Even if it be decided that Rupees 15,309-6-6 only is to be refunded, against which also this Board, for the reasons above stated, protests, this Board will be seriously crippled for some time, either by having to defer new works which are much required, or by starving the maintenance of those for the entire construction of which they are now, *ex post facto*, called upon to pay."

(True Copy.)

(Signed) R. K. PUCKLE,
President.

From the same officer, dated 11th November 1873, No. 630.

I HAVE the honor to request the early orders of the Board on my letter, No. 70, dated 14th February 1873.

2. The actual Road Cess Receipts in the Shermadevi Circle last year were Rupees 73,990, but the Budget-estimate of receipts for the current year is only Rupees 54,000; and there will, therefore, be an unexpended balance of nearly Rupees 20,000.

3. Should the Board decide that Rupees 15,309-6-6 should be re-transferred from the Shermadevi to the Tinnevelly Circle, as recommended in my letter above quoted, the greater part of the sum could be most usefully expended during the current year on several important works.

SUBMITTED to Government, with reference to their Order, Financial Department, dated 29th May 1872, No. 696.

2. It is observed from the statement submitted with the President's first letter that the transactions of the old District Road Fund have been traced from 1856-57, and closed up to the end of 1870-71. According to this statement, a sum of Rupees 44,432-5-11 appears to have been spent in the Shermadevi Circle in excess of the actual Road Fund Receipts. On the introduction of the Local Fund Act, the Road Fund Balance in favor of the entire district was Rupees 45,928-3-7, of which Rupees 15,309-6-6 were credited to the Shermadevi Circle, which added to Rupees 44,432-5-11 makes a total of Rupees 59,741-12-5.

3. The President suggests that the excess expenditure should be disposed of as a matter of account by crediting the amount to the Tinnevelly Circle and debiting it to the Shermadevi Circle as a contribution to it from the former Circle. As regards the sum of Rupees 15,309-6-6 actually credited to the latter Circle, the President is of opinion that the amount should now be recovered and credited to the former.

4. The Shermadevi Circle Board protests against the refund of the last-mentioned amount, as their funds will be seriously crippled for some time to come. The Board of Revenue are of opinion that it ought to be refunded to the Tinnevelly Circle, but as the payment of the amount all at once will certainly tell against the funds of the Shermadevi Circle, they think that the refund may be made in three annual instalments, commencing with the current official year.

(True Copies and Extract.)

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with an original Statement.
,, the President of the Local Fund Boards, Tinnevelly District.

Exd. F. R. Bantleman.

1479

Finl. 1874. Departt.

Board of Revenue,

MADRAS.

PROCEEDINGS, 18TH AUGUST 1874, No. 2,301.

Dup 20 Aug 1874
2 Sl. Encl. 1.

No 1780

Received 28 August 74

AUGUST.

No. 2,301.

Local Funds—debitable to the two Circles in Tinnevelly District at time of introduction of Local Fund Act.—Letter from President of the Local Fund Boards reporting actual balances of — submitted to Government with remark that sum of Rupees 15,309-6-6, credited in excess to Shermadevi Circle, should be refunded to Tinnevelly Circle, by three annual instalments commencing with current official year.

Copies 3 letters 10th Oct 1874
to recommend that the Board of
Revenue be appointed.

The Rajah of Ch[illegible] with enclosures
Resolution

Govt. of {1874} Madras.

Financial

To
The Board of Revenue

G. O. Sept. 3d. , 1874, No. 1479.

Nos. 34. 35.

Tinnevelly L. F. Circles. The recommendations of the Bd. of Rev. that the sum of Rs. 15,309-6-6 credited in excess to Shermadevi circle shd. be refunded to the Tinnevelly Circle by three annual instalments commencing with the Current Offl. year, approved.