M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	1284	Press Mis.
		40-41
Dated	6-11-	18

617

Not to be folded or roughly handled

No. 40. Read the following Proceedings of the Board of Revenue, dated 20th October 1874, No. 3039 :—

Read the following letter from H. S. THOMAS, Esq., President of the Local Fund Board, Canara Circle, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Mangalore, 17th September 1874, No. 697 :—

WITH reference to paragraph 2 of the Proceedings of the Board of Revenue, dated the 10th March 1874, No. 541, I have the honor, by desire of the Local Fund Board of this Circle (a copy of whose resolution, dated the 7th instant, is enclosed), to submit the following explanation.

2. In this district the monsoon commences in June, which is the 3rd month of the official year, and ends in September, which is the month prescribed by the Local Fund Rules for the preparation of the Local Fund Budget. Prospective savings can only be calculated with reference to *new works*, in the case of which delay in the submission or sanction of estimates or subsequent abandonment or inability on the part of the Public Works Department to prosecute, might have contributed to the non-utilization of the year's budget allotments; and it is apparently the money thus saved that the Board require, in paragraph 3, Clause 2, of their Circular Memorandum, dated the 15th August 1873, No. 1,231, to be included in the opening balance of the next year; for the expected collections ordinarily fall short of the estimates, and in the other usual items of expenditure, such as the maintenance of roads, repairs, establishment, and other miscellaneous heads, no estimate of the expected savings can be formed before six months of the close of the official year.

3. The monsoon having closed in September, and the fair season, in which public works are prosecuted with any vigor, having only commenced when we were called upon to send the budget, it was beyond our power to arrive at any estimate of the savings.

4. The time for submitting the ensuing year's budget being very near, I asked the District Engineer to let me have a memorandum of savings in the current year's allotments, with a view to the opening balance of the next year's budget being, if in any way possible, correctly estimated; but that officer also states, as I knew he could not help stating, that it is impossible now to calculate the savings. A copy of his letter is enclosed.

5. We were in the very same position last year, and the only shortcoming was that the matter was not put forward in sufficient detail. This was not done because I thought the Revenue Board was well aware when our monsoon commences and ends, and how heavy it is.

6. The Board's remarks appear to have been made under the impression that the Local Fund Board knew what works would remain incomplete at the end of the year, and what amount would be saved on them, but deliberately omitted to show it under Balance in disregard of the Board's instructions, but such it will now be seen was not the case. The Local Fund Board did not know, and could not know, what savings would be effected. What was meant in paragraph 9 of the covering letter was that some of the works might possibly remain incomplete, and that, as the Board could not possibly foresee at the time which of them would remain so, and what amount would be saved thereon, they could only leave such doubtful and possible savings out of calculation, as, in the case of anything remaining unspent, the allotment would

simply be transferred to the ensuing list of incomplete works to be spent on the very works on which it would be saved, without in any way disturbing the budget arrangements; and this very explanation seems to have been mistaken for a deliberate disregard of the Board's orders, whereas, on the contrary, they were never lost sight of.

7. I trust this explanation will satisfy the Board of Revenue that there has been no "deliberate falsification" in the budget in question.

8. Should the Board of Revenue be satisfied that they were under a misconception when they reported to Government that this Board "disregarded their instructions" and were guilty of a "deliberate falsification," I have the honor to request that they will be pleased, with reference to paragraph 2 of G. O., 17th April 1874, No. 609, Financial Department, to forward the matter to Government with such remarks thereon as shall remove from Government the false impression created by the misconception under explanation.

ENCLOSURE No. 1—Extract from Proceedings of Local Fund Board.

ENCLOSURE No. 2.

EXTRACT from letter from the District Engineer, South Canara, to the President of the Local Fund Board, Canara, dated 1st September 1874, No. 80.

* * * * *

3. Regarding paragraph 2 of your letter, No. 607, of 8th August 1874, on the subject of giving the amount of savings that may be expected at the end of the current official year, I have the honor to inform you that it is impossible now to state the balance that will probably remain unspent at such a future date as 31st March 1875. I am of opinion that all the allotments sanctioned during the current year will be utilized, except that on the Bajpe Road, where, probably, not more than Rupees 3,000 will be expended from the inevitable lateness of sanction and from scarcity of labor. The balance of Rupees 2,000 can, however, be transferred to the Nellyady Bridge, the allotment for which is only sufficient to cover cost of iron work.

4. Even to give you a roughness of savings is impossible from the following circumstances.

5. The working season in this district usually commences in September, up to which time the progress on new works is very slow, merely maintenance and other monsoon repairs being executed, the expenditure on which is trifling; it is, therefore, an impossible matter to estimate at the very commencement of work in this month (September), during which the budget for the next official year is framed, the amount of saving from the allotments which are to be worked out during the latter part of the official year.

6. In those districts which are situated on the eastern coast, this is not the case; the District Engineers in charge can easily estimate the savings, for the monsoon usually commences in the latter part of the official year and is much lighter, and therefore a large portion of the allotment sanctioned for new works, as well as major portion of that for repairs, is spent during the early part of the official year, or within the time prior to which the budget for the next official year is framed. The balance, therefore, required during the latter part of the year may be easily estimated for, as also any probable saving.

(Signed) A. C. LAWFORD,
Officiating District Engineer, South Canara.

(True Copy.)

(Signed) H. S. THOMAS,
President.

SUBMITTED to Government with reference to G. O., dated 17th April 1874, No. 609, and paragraph 2 of the Board's Proceedings therein disposed of.

2. The President satisfactorily explains that there was no intentional disregard of instructions or falsification of the budget in the calculation of the opening balance of the budget of 1874-75, but this explanation should have been given at the time.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

No. 41. ORDER THEREON, 6th November 1874, No. 1884.

The Government agree with the Board of Revenue in considering the President's explanation satisfactory.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue, with enclosure returned.

Exd. J. H. Burns.

Govt. of 1874 Number.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated November, 6th.

Read.

Noted

G.O., 6th November 1874, No. 1884.

NOVEMBER.
Nos. 40-41.

South Canara Circle.—Concurrence expressed with the Board of Revenue in considering the President's explanation regarding the calculation of the opening balance in the Budget Estimate for 1874-75 satisfactory.

No. 3,039.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th October 1874.

Read the following letter from H. S. THOMAS, Esq., President of the Local Fund Board, Canara Circle, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Mangalore, 17th September 1874, No. 697 :—

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3. The monsoon having closed in September, and the fair season in which public works are prosecuted with any vigor having only commenced when we were called upon to send the budget, it was beyond our power to arrive at any estimate of the savings.

4. The time for submitting the ensuing year's budget being very near, I asked the District Engineer to let me have a memorandum of savings in the current year's allotments, with a view to the opening balance of the next year's budget being, if in any way possible, correctly estimated; but that officer also states, as I knew he could not help stating, that it is impossible now to calculate the savings. A copy of his letter is enclosed.

5. We were in the very same position last year, and the only shortcoming was that the matter was not put forward in sufficient detail. This was not done because I thought the Revenue Board was well aware when our monsoon commences and ends, and how heavy it is.

6. The Board's remarks appear to have been made under the impression that the Local Fund Board knew what works would remain incomplete at the end of the year, and what amount would be saved on them, but deliberately omitted to show it under Balance in disregard of the Board's instructions; but such it will now be seen was not the case. The Local Fund Board did not know, and could not know, what savings would be effected. What was meant in paragraph 9 of the covering letter was that some of the works might possibly remain incomplete, and that as the Board could not possibly foresee at the time which of them would remain so, and what amount would be saved thereon, they could only leave such doubtful and possible savings out of calculation, as in the case of anything remaining unspent, the allotment would

simply be transferred to the ensuing list of incomplete works to be spent on the very works on which it would be saved, without in any way disturbing the budget arrangements; and this very explanation seems to have been mistaken for a deliberate disregard of the Board's orders, whereas, on the contrary, they were never lost sight of.

7. I trust this explanation will satisfy the Board of Revenue that there has been no "deliberate falsification" in the budget in question.

8. Should the Board of Revenue be satisfied that they were under a misconception when they reported to Government that this Board "disregarded their instructions" and were guilty of a "deliberate falsification," I have the honor to request that they will be pleased, with reference to paragraph 2 of G. O., 17th April 1874, No. 609, Financial Department, to forward the matter to Government with such remarks thereon, as shall remove from Government the false impression created by the misconception under explanation.

ENCLOSURE No. 1—Extract from Proceedings of Local Fund Board.

ENCLOSURE No. 2.

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(Signed) A. C. LAWFORD,
Officiating District Engineer, South Canara.

(True Copy.)

(Signed) H. S. THOMAS,
President.

SUBMITTED to Government with reference to G. O., dated 17th April 1874, No. 609, and paragraph 2 of the Board's Proceedings therein disposed of.

2. The President satisfactorily explains that there was no intentional disregard of instructions or falsification of the budget in the calculation of the opening balance of the budget of 1874-75, but this explanation should have been given at the time.

(True Copies and Extract.)

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with an original enclosure.

„ the President of the Local Fund Board, Canara Circle.

Exd. W. H. Frenc[illegible]

1884

Mil 1874. Dept.

Board of Revenue,
MADRAS.

PROCEEDINGS, 20TH OCTOBER 1874, No. 3,039.

Dept 27 Oct. 74
Encl
42 Mss

Received 30th October 1874

OCTOBER.
No. 3,039. 12293

Local Fund Budget Estimates — of South Canara Circle, for 1874-75. — Letter from President, stating that there was no intentional disregard of instructions or falsification of — in the calculation of the opening balance of it, submitted to Government with remark that this explanation should have been given when the budget was submitted.

Collectors Memo 10th Oct 1874
Mr Sale agrees with the Board
in considering the Explanation
satisfactory.

With ord

Govt. of {1874} Madras.

Finds

To

The Board of Revenue.

G. O. 6 Govt. 1874 No. 1882.

Nos. 40 - 41.

South Canara Circle - Concurrence expressed with the Board of Revenue in considering the President's explanation regarding the calculation of the opening balance in the Budget Estimate for 1874-75 satisfactory.