M.R.O. 1—39,000—16-10-99.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3084 Press ~~Mfs.~~

151-53.
Dated 11-12- No 1868.

Not to be folded or roughly handled

Read the following :—

No. 151. Proceedings of the Board of Revenue, dated 7th October 1868, No. 7,121.

Read the following Proceedings of the Madras Government, dated 26th June 1868, No. 1,805, Revenue Department :—

ABSTRACT.—Communicating, with remarks, Order of Government of India, on the Budget Estimates of Local Funds for 1868-69, and requesting the Board to report on the disposal of the large balances of this Fund in certain districts, and on the difference in the actual balance on the 1st April 1867, as given in the accounts of the Accountant General and of the Board.

THE Board share the view expressed by Government in paragraphs 2 to 4 of the foregoing Order, to the effect that the surplus of the Process Service Fund cannot be held applicable for judicial purposes in the manner proposed by the Government of India.

2. The surplus represent accumulations of fees in excess of actual expenses for service of distraint and other notices under Madras Act No. II of 1864, for recovery of arrears of revenue, and at the end of 1867-68 it amounted to 27,506 Rupees.

3. A large balance was shewn in 1866-67, in the Districts of Madras, North Arcot, and South Arcot, and the Collectors were called on to propose measures for its disposal.

4. The Collector of North Arcot has replied by the suggestion that the surplus should be carried to the credit of the District Road Fund, and be applied for local improvements. Considering that the money was improperly exacted from the agricultural community, who are especially interested in roads, the Board are of opinion that no better course can be followed in this as well as in the other districts.

5. It appears from paragraph 6 of the Order that the Accountant General assumed the balance of the District Road Fund at the end of 1866-67 as Rupees 1,57,747; but the Board are not aware from what accounts that Officer obtained this amount. According to the Plus and Minus Memorandum, furnished to him by Collectors, the amount comes to Rupees 5,53,443; the balance struck by the Board, with reference to the accounts received from the Collectors, was Rupees 4,08,006. This cannot, however, be relied on as quite correct, as the Board already observed in their Local Fund Report for 1866-67, that the expenditure incurred by the Public Works Department in some districts does not appear to have been included in the Collector's accounts for want of information. The Accountant General will be requested to state from what figures the sum of Rupees 1,57,747 was obtained as actual balance at the end of 1866-67.

No. 152. Proceedings of the Board of Revenue, dated 27th November 1868, No. 8,375.

Read the following letter from the Accountant General to the Government of Madras, to the Acting Secretary to the Board of Revenue, dated Fort St. George, 17th October 1868, No. 3,946.

With reference to the concluding part of the Proceedings of the Board of Revenue, No. 7,121, dated the 7th instant, I have the honor to state that the sum

of Rupees 1,57,747, therein alluded to, is the balance which remained at the credit of the District Road Fund on the 31st March 1867, according to the General Books of this Presidency for 1866-67. An extract from the General Ledger for that year, showing the transactions under the head "District Road Fund," is annexed for the information of the Board.

ENCLOSURE No. 1.

ABSTRACT.—Extract from General Ledger.

SUBMITTED to Government, with reference to the concluding part of paragraph 6 of their Order, dated 26th June 1868, No. 1,805. The Accountant General simply forwards an extract from the General Ledger, but this does not explain the difference noticed by Government. The Board are not aware on what principle the General Ledger is kept, nor can they understand why the figures, in the Plus and Minus Memorandum furnished by Collectors regarding the District Road Fund, should so greatly differ from the General Ledger.

No. 153. ORDER THEREON, 11th December 1868, No. 3,084.

Local Funds, No. 1.
Account.

The Government await the submission of the replies of the Collectors of Madras and South Arcot, as to the disposal of the surplus under "Process Service Fund." The letter from the Collector of North Arcot, alluded to in paragraph 4 of the Board's Proceedings above recorded, should also be submitted.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Fxd. S. T. Augutin.

Revenue Depart

Proceedings of the Madras Govt
under date the
Read again Bo:
of the Bd of Rue dated
7th Octr 1868 No 7121 & Encl=
=s in G.O. 11th Decr 1868,
No 3084.
Read also the
following Bo: of the Bd
of Revenue:-

Submitting Cor=
=respondence regarding
the disposal of the sur=
=plus under Process Ser=
=vice Fees in North Arcot
& South Arcot =

(U.L. 2nd Febry 1869,
No 647.

Order accord=
=ingly that the surplus
under "Process Service
Fees" in the Districts of
Madras, North Arcot &
South Arcot be transfer=
=red to the District Road
Funds =
Order also that the
following letter be despatched
to the Secy to the Govt of India,
U.L:

To the Bd of Revr
Acctt Genl

Govt. of [1868] Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated December, 11*th*.

Recd. *Encl*

G. O., 11*th December* 1868, *No.* 3,084.

DECEMBER.

Nos. 151-153.

"*Process Service Fund.*"—Replies of the Collectors of Madras and South Arcot regarding the disposal of the surplus under this head, awaited.

Revenue Depart.
5.

To

The Secretary to the Govt of India
Financial Dept.

Sir,

With reference to para 3 of the Financial Resolution of the Govt of India dated 1st April 1868, No 1967 in which the transfer of £40,000 from the estimated surplus under "Process Service Fund" in 1868/69 to the general Revenues to meet additional expenditure for improving Judicial Establishments was ordered, I am directed to forward for submission to that Govt copies of the papers noted in the margin explaining the circumstances under which such a transfer was sanctioned by the Secretary of State in Council.

2 The sum above alluded to

Govt of India 3726 June 18 1868
— 3½ — 11 Dec — 3084
— 2 — March 69 —

Transfer to be effected by Mem[orandum]

4206

Letter from Govt
letter recorded

Process Service Fee
Question
Whether Bombay
Rule to be transferred to
Revenue Head.

to appears to have been
taken from the balance
under "Process Service Fund
Revenue", as that under "Process
Service Fund Police" amounted
to July 1872 - This
Government believe that
this appropriation has been
ordered under a misappre-
hension as to the origin
of the fund - The money
has since been refunded
by the Madras Act II of 1864,
for the recovery of arrears
of revenue which provides
that "Persons employed
in serving notices, or in
other process under this
Act, shall be entitled
to

to batta at such rates, as
may from time to time be
fixed by the Board of
Revenue with the sanction
of Government, and pub-
lished in the District
Gazette, and the pro-
ceeds can therefore
scarcely be held
applicable for Judi-
cial or other Impe-
rial purposes. The
accumulation was oc-
casioned chiefly by the fees
having been in the
first year fixed at
higher rates than
necessary for the
ample

available

ample remuneration
of the persons employed
in serving the notices &c
and after pointing to
parties having claims for remuneration for
~~to portions of the sur=~~ Notices undued
=plus~~es~~ not having ap=
=peared to receive them.

3. The surplus was (of 11 rupees each)
large in three Districts
only, and the Board
of Rev^e were in commu=
=nication with the Col=
=lectors of these Districts
previous to the receipt
of the Proceedings of
the Govt of India
above alluded to, as to
how the balances should
be

be disposed of. These
officers are of opinion
that the money should
be transferred to the
District Road Fund, and
the Board of Revenue
support the suggestion
on the ground that the
money having been
obtained from the
agricultural community,
who are especially inter=
=ested in local roads, no
better course can be
followed. Under these
circumstances this Govt
have issued orders to
effect the transfer.

4. There is another
point in the Proc: of the Govt
of India under reference
to which I am directed to
draw their attention. The
Board remark that the
Madras "District Road
Fund" is insolvent, as the
estimated charges of 1868/69
exceed the estimated re=
=ceipts by Rs 143,819. This
is a mistake, which arose
from the Accountant

GL 10

The errors in question occurred
in the Govt of India's Proceedings

General taking from the Revenue Board's estimate only the receipts & charges and not the opening balance. The explanation of the Accountant General on the subject is contained in his communications noted in the margin.

Offl Memo: to the Secy to Govt of 22 June 1860 No 60.
Letter to the Secy to the Bd of Revenue of 27 Oct No 168, No 8,375.

To the Govt. of India

Revenue Depart"

Memo: on 2/10/3/79-

The required sum can be taken from savings under "Education, Science & Art"- much of the provision under this head which includes 20,000 Rs for Agricultural Exhibitions is available-

The grant for the Farm for the current year is Rs 10,000 and ~~first~~ Treasury orders have been given only for Rs 8,000- But adding the cost of the monthly Establt & the passage fee of the new Superintendent drawn on separate bills, the grant-

* Contra [illegible]

for Agriculture [illegible]

grant must have
been exceeded by this
time -

		Receipts -	Expenditure -	
1866/67	By Budget grant -	Rs 8,000 -	14,267 -	The Committee have had at their disposal the proceeds of the Arrow & the rest of the sanctioned established drawn on separate bills
1867-68	" —	" 11,000 -	17,216 -	

Rev. Dept.

No 3085

Proceedings of the Madras Government

Under date the 11th December 1868.

Read the following Proceedings of the Board of Revenue.

Process service Fund. Views expressed by Govt. to the effect that surplus of, cannot be held applicable for Jud. purposes in manner proposed by Govt. of India, concurred in; &c.

(R.C. 7th Oct. 68 No. 7121)

District Road Fund. Letter from Acct. Genl. stating that the sum of Rs. 15,7,141 alluded to in Board's Proceedings dated 7th Oct. 1868 No. 7121 is the balance which remained at credit of, on 31st March 1867, submitted to Government.

(— " 3d Dec. 68 " 8375)

Lr.

The Government await the submission of the replies of the Collectors of Madras and South Arcot, as to the disposal of the surplus under

under "Process Service Fund." The letter from the Collector of North Arcot alluded to in para 4 of the Board's Proceedings above recorded, should also be submitted.

14 Copies to the Bd of Rev dept 12
Asst Genl D

J. C. Bidwell

Revenue 1868 Deptt

No. 3084

Proceedings of the
Madras Government

Dated 11th December 68.

151@153