Proceedings of the Madras Government, Revenue Department, 22nd January 1872.

Read the following :—

No. 244. Proceedings of the Board of Revenue, dated 24th November 1871, No. 4,839.

Read the following Proceedings of the Madras Government, dated 25th September 1871, No. 1,676, Revenue Department.

ABSTRACT.—*Amshom Service Cess and the Village Service rate in Malabar District.*—Letter from Government of India, requesting further information on several points connected with the subject of investing the surplus of —, referred to Board of Revenue for the desired report.

BEFORE taking further action in this matter the Board think it proper to lay before Government certain doubts which have now occurred to them as to the *bona fide* character of the so-called surplus of the Village Service Fund of Malabar, which has formed the subject of the previous correspondence.

2. They observe that in part of 1866-67, 1867-68, and 1868-69, while the receipts from the cess have been duly carried to the credit of the Fund under Government Order dated 28th June 1866, No. 1,589, little or none of the charges of those years appears to have been debited to it. For these latter a provision continued to be made as usual in the Imperial budget of that district for the years 1866-67, 1867-68, and 1868-69. The Government (Government Order, 20th December 1867, No. 3,033, in Board's Proceedings, 30th March 1868, No 2,319,) however, in reviewing the budget of the last of those years discovered the error and struck out the provision from the Imperial budget; but for some reason or other the charges even then were debited against "Imperial" Revenue.

3. The actual charges of the years so debited amount to Rs. 2,44,049, which, being deducted from the balance of the Village Service Fund of Malabar on the 31st March 1871, would leave a surplus of Rs. 5,509 instead of Rs. 2,53,025, the amount proposed to be invested in the Collector's report of 9th January 1871, paragraph 7.†

According to the Budget Progress Statements.

Years.	Amount of provision in the budget.	Actual Charges. Up to last month.	Actual Charges. In this month.	Actual Charges. Total.
	Rs.	Rs.	Rs.	Rs.
From June 1866 to March 1867.	* 84,495	69,806	7,007	76,903
In 1867-68	84,500	76,811	6,989	83,800
,, 1868-69	.....	76,264	7,052	83,316
,, 1869-70	.....	.....	.....	.....
,, 1870-71	.....	.....	.....	.....
			Total...	2,44,049

According to the Local Fund Statements.

Years.	Balance at the end of the previous year.	Receipts up to the month. Recoveries of advances in cash by adjustment.	Receipts up to the month. Other Collections.	Total including the balance.	Expenditure up to the month inclusive of advance.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
From June 1866 to March 1867.	.....	.....	56,325	56,325	86	56,239
In 1867-68	56,239	.....	89,390	1,45,629	152	1,45,477
,, 1868-69	1,45,477	.....	93,099	2,38,576	153	2,38,423
,, 1869-70	2,38,423	.....	91,770	3,30,193	84,056	2,46,137
,, 1870-71	2,46,137	.....	87,213	3,33,350	83,792	2,49,558

* From April 1866 to March 1867.

† Recorded in Board's Proceedings, 24th February 1871, No. 844.

No. 245. Proceedings of the Board of Revenue, dated 9th January 1872, No. 67.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 27th December 1871, No. 284.

WITH reference to the subject of the Board's Proceedings, dated 24th November 1871, No. 4,839, laying before Government certain doubts as to the *bonâ fide* character of the Village Service Fund balance, referred to in my letter of the 9th January 1871, No. 1D, I have the

Vide Board's Proceedings, dated 24th February 1871, No. 844.

Proceedings of the Madras Government, Revenue Department, 22nd January 1872.

honour to request the attention of the Board to paragraph 14 of their Proceedings of the 4th December 1866, No. 8,646, in which it is admitted that a sum of Rupees 14,14,000, appertaining to the Service Fund was improperly credited to the Imperial Revenue.

2. I am aware that the Government of India refused to make good this claim, on the ground that the annexation of the balance was an accomplished fact.

Vide Government Order, dated 9th March 1870, No. 331.

3. On the same ground it appears that the existing balance should not be disturbed. I errors are to be rectified, then in the name of fair play let the rectification be carried back to such a period as will not ensure the advantage being all on one side.

SUBMITTED to Government in continuation of Board's Proceedings, dated 24th November 1871 No. 4,839.

No. 246. ORDER THEREON, 22nd January 1872, No. 125.

Miscellaneous.

BEFORE passing final orders on these communications the Government resolve to call for further information. The Board state that after giving the Imperial Revenues credit for the charges incurred in the three years, 1866-67 to 1868-69, there remains a balance of only Rs. 5,509; but according to Mr. Macgregor's letter dated 9th January 1871, No. 1-D, paragraph 8, recorded in the Proceedings of Government dated 26th May 1871, No. 926, there is an *annual* surplus of Rs. 5,000; and for the five years, the transactions of which are entered in the Board's Proceedings, this would have amounted to Rs. 25,000. The Board will explain this discrepancy.

2. The Accountant-General will be requested to verify the figures given by the Board, and explain how his office passed the charges in 1868-69 without any provision in the budget and contrary to the terms of the Order of Government, dated 20th December 1867, No. 3,033, paragraph 21.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. F. R. Bantleman.

Revenue Department.

No. 125.

PROCEEDINGS *of the* MADRAS GOVERNMENT.

Under date the 22nd January 1872.

Read the following Proceedings of the Board of Revenue.

Affording information called for with reference to certain points connected with proposed investment of Village Service Funds of Malabar District. (A. C. 24th November 1871 No. 4839)

Submitting Collector's letter stating with reference to Board's doubts as to bona fides character of balance of Village Service Funds not having been debited to it in 1866-67, 1867-68 & 1868-69, that a sum of Rs. 14,14,000 appertaining to Funds was likewise improperly credited to Imperial revenues. (A. C. 9th January 1872 No. 67)

Before passing final orders on these communications the Govt resolve to call for further information. The Board state that after giving the Imperial Revenues credit for the charges incurred in the three years 1866/67 to 1868/69

there remains a balance of only Rs. 5509, but according to Mr. McGregor's letter dated 9 January 1871 No. 1D para 8, recorded in the Proceedings of Govt. dated 26 May 1871 No. 26 there is an annual surplus of Rs. 5000 and during the five years the transactions of which are entered in the Board's Pro: it must have amounted to Rs. 25000. The Board will request the Collector to explain this discrepancy.

2. The Accountant General will also be requested to verify the figures given by the Board and to explain how his office passed the charges in 1868-69 without any provision in the Budget and contrary to the terms of the order of Govt. dated 20 Decr. 1867, No. 3033 para 21.

14. Board of Revenue, dated 23