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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue Boards. DEPARTMENT

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Not to be folded or roughly handled

Archives I—10,006—19-4-79.

MEMORANDUM.

RULE I.—As the Rule stands at present, tolls are to be collected by Officers of Government. It is intended to lease out toll-gates in many cases, and the words "or realized" should therefore be inserted after "collected."

RULE II.—This Rule is simply a recital of Section 25 of the Act, but it is necessary to do more than declare that the *persons* performing duties, etc., shall continue to perform them. Officers of the Department of Public Works, for instance, who have come out from Home since the 1st April and have been appointed Executive Officers of Ranges, will continue to perform the same duties as their predecessors, though they are not persons performing duties, etc., when the Act came into force. If Government mean that all establishments shall continue to perform the duties, etc., this order can only be issued under Section 26.

RULE IV.—The words "the appointment, etc., of these Officers" *is vested by law* in the President, show that the Rule is framed under Section 24, and implies that the District establishments of Overseers, etc., fall within the scope of that Section. If this really is so, Government have no power with regard to them except to prescribe their *number* and their *salaries*: they have no power, for instance, to prescribe that the establishments shall continue *on the same conditions of service* (including pension regulations) *as at present*, nor that they shall have passed certain tests and possess certain qualifications (Rule VI).

On looking at the Act, it will be seen that Section 24 is in the part which refers to the mode in which the Local Fund Boards shall transact business, and it seems therefore only to apply to *Office* Clerks, etc.

The employment of the District Local Fund Public Works Establishment belongs to the Part in which the Act deals with the application of the funds raised under it, and Government may make what rules they please regarding it under Section 26.

Again, the Board think it would be better to leave the appointment and dismissal of these men with the Superintending Engineer as at present, unless Government intend to make some great change in the system of which there is no hint in the Rules. They act under the orders of the Superintending Engineer, and he is responsible for their work. If he cannot appoint men whom he trusts and dismiss or punish men whom he has seen to be guilty of negligence, he can no longer be held responsible in the terms of Rule XXXV.

RULES V. AND VI.—*Vide* remarks on Rule IV.

RULE VII.—The office of the Collector of the District in which the accounts of the different circles contained in it are to be kept, should be added to the offices named in this Section. The payment of these establishments is provided for in Rule LXVI.

A Rule should be inserted authorizing the Local Fund Boards to appoint Clerks for their offices not exceeding, say, two in *number*, and with *salaries* not higher than, say, Rupees 50 a month under Section 24. Their existence is assumed in many rules and their payment is provided for in Rule LXVII.

RULE XVI.—The Board fear that it will cause difficulty and delay if the budgets are left to be prepared by the Local Fund Board. It is obviously necessary that the budget should be drawn out before it can be debated, and this can best be done by the Collector; the Local Fund Boards will then be able to say at once *what* they wish to be altered and *why*. Even in the Madras Municipality, where the Commissioners have been long established and know their work well, the President always prepares a draft budget first and it is then generally laid before a Committee of the Commissioners.

RULE XIX.—The word *separately* might be entered after shown.

RULE XXI.—These *abstract* budget estimates might be sent to the Director of Public Instruction (*and the Inspector-General of the Indian Medical Department if necessary*,) through their local representatives.

Rule XXIII.—It will probably be best for the Board of Revenue to print the sanctioned budget estimates immediately after they are passed by Government, and if so it may be as well to provide that they shall send copies of the detailed lists to all the Officers concerned. This will make part of Rule XXXIII. unnecessary. It is the course now followed.

Rule XXIV.—Statement I. will not be required for supplemental budgets, but the manner in which the surplus has accrued should be explained.

Rule XXV.—For the reasons given in reviewing Rule XVI., the Board think that the detailed Road Fund Budget should be prepared in the first place by the Collector and the Superintending Engineer as at present.

Rule XXVIII.—The second paragraph seems to be out of place. It will be unnecessary if the alterations proposed in Rule XXIII. are sanctioned.

Rule XXIX. *Clause* 1.—The words "in the budget" should be substituted for "at the beginning of the year."

Clause 2.—The Circle charge for the Public Works Department will be proportioned not to the whole charge for all purposes on all Local Funds, but to the total charge *on account of the Public Works Establishment*.

It would perhaps be better to leave it to the Board of Revenue to make the calculations in this and similar cases (*vide* Rule LXV.) and intimate the *per-centage* which the circles must pay. If this is done, there will be less trouble when the final distribution of the charge is made.

Rule XXXI.—In Clause 1, Rupees 1,000 might be substituted for Rupees 250 and in Clauses 2 and 13 for Rupees 500. Government having resolved to surrender all control over works costing less than Rupees 1,000 to the Local Fund Boards (*vide* Clause 11), it is useless to specify them in the budget. This is the principle on which the present Local Funds Rules are based, a Collector having power to sanction only up to Rupees 250. The several works will thus be lumped together in the budget as petty works, the details being given in a separate list.

Clause 3.—In some districts, for instance Kistna, it is necessary to employ "live stock" in the form of draught bullocks. It has hitherto been the rule to charge this to the works on which it is employed and not to tools and plant as in the Public Works Department, a difference [illegible] better be preserved. [illegible] ock might then be left to [illegible]s-cretion of the persons in charge of works—*vide* Government Order, 18th February 1871, No. 386.

Clauses 4, 8, 9, 11, 12, 13, 14, 15, and 16 have nothing to do with *budgetting* and should be placed under a separate Rule or Rules.

A Clause providing that *in the budget* it should be shown what expenditure is to be entrusted to the Public Works Department, and what to other agency, should be inserted. This is done for transfers and subsequent allotments by Clause 15 but not for the budget estimate. Another clause might require that in the part of the detailed budget which refers to repairs, the length of each road and the amount of maintenance per mile should be given.

Clause 9.—"Petty" should be substituted for "special."

Clause 13.—The Board have already said that they think Rupees 1,000 might be substituted for Rupees 500, and if Government concur in this and the other alterations proposed in Clauses 1 and 2, it will be useless for the Local Fund Boards to report the transfers ordered by them.

It should be distinctly stated, however, that the Local Fund Boards cannot sanction transfers from or to the Public Works Department.

Rule XXXII. *Clause* 1.—The submission of the "Incomplete List" and the allotment of funds for incomplete works is a matter of mere routine, but it is one which it is important to dispose of without delay. All the works contained in it must have been commenced after due deliberation and sanction. It is so obviously necessary that what little remains to be done to finish them should be done at once, that a reserve is kept to provide for the allotments, and officers are allowed to proceed in anticipation of grants. Under these circumstances, the Board think that nothing is to be gained and that something may be lost by requiring that the Local Fund Board should see the list (at all events in case where the Collector proposes to allot only from the reserve) before it goes to the Board of Revenue. If the word "passed" means that incomplete works must be suddenly stopped on the 31st March and not resumed until the Local Fund Board have discussed the list, money will be wasted for nothing.

Clause 2.—The list must be accompanied by a letter stating from what source the allotments can be provided.

Clause 3.—If, as Clause 1 provides, the Collector is to lay the list before the Local Fund Board in the first place and tell them how funds are to be provided, this Clause seems to be unnecessary.

Rule XXXIII.—*Vide* remarks on Rule XXIII.

Rule XXXV.—The Board think it essential that the Progress Reports here referred to should be sent direct to the Treasury Deputy-Collector and not to the President of the Local Fund Board. They are wanted first for the preparation of the monthly accounts which are prepared by the Treasury Deputy-Collector (Rule LXVIII.) and must be forwarded to the Board of Revenue on the 18th of the month. As far as the Local Fund Board is concerned, due provision is made for their seeing these Reports in Rule LXXI.

Rule XXXVI. *Clause* 1.—It would be better to use the impersonal phrase "when it is intimated," for the intimation may come from Government or the Board of Revenue. When estimates and allotments are sanctioned, copies of the orders are always sent to the Superintending Engineer at the same time as to the Collector.

Clause 3.—This clause is contrary to the procedure which has recently been ordered by Government—*Vide* Government Order, Public Works Department, dated 5th June 1871, No. 1,515. It should run thus:—"Any unavoidable expense connected with the investigation of projects and the preparation of surveys, plans, and estimates by the Public Works Department may be incurred, but not until the estimated expense has been sanctioned by the Board of Revenue, and the requisite funds have been allotted by [illegible] the Local Fund Board the power of sanctioning this expenditure (within Rupees 1,000) providing that the sanction shall be immediately intimated to the Board of Revenue. If the allotment can be made, the Board of Revenue will then request the Accountant-General to transfer the requisite amount to the Department of Public Works and will inform the Controller of the sanction.

Rule XXXVII.—Completion certificates are often lengthy documents, and the work of copying them will take time and labour. They are needed in the first instance by the Controller for his audit which must not be delayed; but after that the Board believe no purpose is served by their being recorded in his office. Under these circumstances, it would perhaps be better to let the certificates be sent to the Controller first, and to let him send them to the President after they have been duly registered.

Rule XL.—The words "of revenue" must be added at the end of the rule.

Rule XLI.—It seems to be too indefinite to declare that when other agency than the Public Works Department is entrusted with work, they shall comply "with the requirements of the Public Works Code in respect of the execution of work entrusted to Civil Officers." In the first place the Code is not in the hands of the persons to whom it is to apply in virtue of this rule, and even if it were, they would find great difficulty in discovering what the "requirements" are. In the second place the Code leaves much to be prescribed by the Local Government so that a rule referring to the Code is incomplete. In the third place the Board doubt if Government really wish even such of the requirements of the Code as are plain to be observed. It would be impossible to quote passages from the Code to illustrate these statements without making these Proceedings too bulky, but a glance at it will be sufficient.

The Board believe that all that will be required from any agency other than the Department of Public Works conducting Local Funds works is contained in the following brief rules, and if so, it is most desirable that they should appear amongst the rules sanctioned by Government.

"When Local Fund works are entrusted to any agency other than that of the Public Works Department, payments will be made from the Treasury of the talook in which the work is situated by the Tahsildar of the talook out of the sanctioned amount which must be previously communicated to him by the Collector. Divisional officers superintending Local Funds works, if the work is at a distance from a Talook Treasury, may be authorized by the Collector to draw the advance necessary for a month's expenditure from the nearest Talook Treasury: in this case the Tahsildar of the talook will make payments on the receipt or cheques of the divisional officer and debit them in his accounts."

"The persons entrusted with such works will submit monthly progress reports in the form used by the Department of Public Works to the Treasury Deputy-Collector not later than the 10th of the month."

"When any work entrusted to any agency other than that of the Department of Public Works is completed, a bill supported by the requisite vouchers will be prepared in the prescribed form by the person entrusted with the work and sent to the Range officer, who will, after examination and audit, countersign and return it with the vouchers as soon as possible. The person entrusted with the work will then forward it to the Treasury Deputy-Collector with his next progress report. If the Range officer discovers any discrepancies in the vouchers and bills, he will make the necessary corrections in the bills and return them with his remarks written on a separate sheet of paper, and this will be sent with the bills to the Treasury Deputy-Collector. Such bills for finished works costing Rupees 50 and upwards must be accompanied by a completion certificate in the form used by the Public Works Department, given after personal inspection by a Tahsildar or a Deputy-Tahsildar, for all works not costing more than Rupees 500 and by an officer in charge of a division or a Covenanted Civilian for all works costing more than that sum."

"Bills for works which remain incomplete at the end of the official year must be prepared for the work done and submitted in the same manner as bills for completed works."

"The completion certificates referred to in the last rule will be submitted to the Controller of Public Works Accounts by the Treasury Deputy-Collector, and after registry in his office will be forwarded to the President of the Local Fund Boards."

RULE XLIV.—If any Rule [illegible] necessary, a paragraph is wanted here and in Rule LIV, providing that copies of the detailed budgets shall be sent to the Director of Public Instruction and the Inspector-General of the Indian Medical Department, but the Board think this is duly provided for in Rule XXI. and XXIII. with the proposed additions.

RULE LV.—It should be provided that when endowed choultries are handed over to Local Fund Boards by the Board of Revenue, they shall respect the conditions of the endowment. These often comprise stipulations as to the strength, salaries, and personnel of the staff employed.

RULES LXV. AND LXVI.—These seem to belong to the general budget rules. With regard to Rule LXV., *vide* remarks on Rule XXIX., Clause 2.

RULE LXVII.—It might perhaps be mentioned that these payments will be subject to the audit of the Accountant-General. Their audit does not seem to be provided for anywhere.

RULE LXIX.—The Board suggest for the consideration of Government whether it is desirable to refer in this Rule to Section 35 of the Act. It is not within the letter of the Section inasmuch as that empowers the President to authorize the Treasury Deputy-Collector to sign orders on the Fund *only in case of his absence*, and it is opposed to the Section in its intention inasmuch that while Section 35 (which seems to have been taken from the law for Municipalities) implies payment of cash out of a Bank on the order of the President, this Rule directs a book transfer by an order of a Treasury officer on his own Treasury. There is nothing in common between an order under this rule and a cheque under Section 35.

If the Board are right, it follows that the Rule must be framed under Section 26, and if so, it might be well to leave unchanged the present convenient system under which the Accountant-General himself places allotments at the disposal of the Department of Public Works. This seems to be the course contemplated in the Rules under Section 29, Act III. of 1871.

Should Government not concur in this view, it is at all events desirable to direct that these lump credits shall only be given on the order of the Accountant-General, and that the Accountant-General shall issue such orders on the requisition of the Board of Revenue.

RULE LXX.—It should be provided that the accounts shall be in the sanctioned form, that they shall show receipts as well as expenditure, and that they shall be forwarded to the Board of Revenue on the 18th of the month.

The Board resolve to urge Government most strongly to substitute the following Rule for Rule LXX. It is to be found amongst the Local Fund Rules now in force, and there can be no possible objection to it. It is true that the Board might issue it apart from the Government Rules, but this would be inconvenient to all parties concerned and would give rise to an interminable series of oversights and reminders which will never occur if the Deputy-Collector finds his orders about submitting accounts in the document to which he looks for instructions on all other points connected with Local Funds. The proposed Rule is as follows:—

"Every month the Treasury Deputy-Collector will compile for each circle in the district an account showing, in such form as the Board of Revenue may prescribe, the receipts and expenditure from Local Funds up to and in the preceding month. One copy of these accounts shall be forwarded to the Board of Revenue not later than the 18th of the month, and one copy of each circle account shall be laid before the Circle Board at its next meeting."

RULE LXXI.—The Board have already pointed out in their remarks on Rule XXXV. reasons for substituting the Treasury Deputy-Collector for the President as the addressee of Progress Reports. They attach great importance to this matter.

There will be no need whatever to send that part of the general report which is compiled from the reports received under Rule XXXV. to the Superintending Engineer because he will have got it long before. It will save copying if it is not sent.

RULE LXXII.—The Collector should sign the accounts if he is at head-quarters when they are despatched.

[illegible] ings for two consecutive months on two consecutive days—the last of the first month and the first of the second. The Board think it would allow sufficient latitude if the time within which the meeting is to be held were defined as the first, second, third or fourth week of the month.

The Board have already suggested that batta should be allowed to Members who attend the Budget Meeting. They are still of the same opinion, but as the question has no doubt been duly considered, it would be useless to discuss it at length. Suffice it to say that Government have desired that all parts of the circle should be represented on the Circle Board, and that it is peculiarly desirable that places distant from head-quarters should have their interests represented at the Budget meeting.

RULE LXXIV.—This Rule is, the Board believe, taken from a set of Rules which refers only to the Road Fund, and it seems to ignore the business of the Local Fund Board with regard to Education, Endowments, Sanitation, etc. It had, perhaps, better be omitted altogether.

RULE LXXV.—The budget forms of statement annexed to the Rules will not do for the report. One of them must show the expenditure as compared with allotments. One of them must be the progress report of the year. These, however, may be prescribed hereafter.

For the reasons given in reviewing Rule XVI. the Board think the report should be prepared in the first instance by the Collector.

RULE LXXVI.—The time given to the Board for preparing their report is reduced by a fortnight, and the experience of past years makes them doubtful whether they can compile the report so soon as Government wish. It is not the mere writing of the report or the amalgamation

of the accounts which takes so long, but the rectification of the numerous errors and omissions which are always found in the District Reports. The increased establishment which the Board have applied for may, however, render it possible to comply with this Rule.

If it turns out to be *impossible*, the reports on expenditure by agency other than the Public Works Department which have hitherto been required, but are not mentioned in these Rules, will be absolutely necessary. They are not troublesome to prepare, and should, the Board think, be submitted in due course for this year at all events.

STATEMENT I.—The Board have represented to Government the expediency of devoting the Surplus Pound Fund to purposes of agricultural improvement instead of to the Road Fund. They would accordingly prefer that it should be left out in 2 (b). Its presence there suggests that it will be a part of the District Local Fund, whereas the Board think it ought to be provincial. If Government decided to make grants out of it to the Local Fund they can be classed under 2, Miscellaneous.

The Reserve provided for in Rule XX. is not a balance in the ordinary budget sense of the word.

STATEMENT II. *Receipts.*—*Vide* remarks *supra* about the Surplus Pound Fund.

The Miscellaneous list is often rather long. The details might be given in a note on the back of the statement or at its foot.

Expenditure.—The columns for "By Public Works Department" and "By other Agency" should stop with "Repairs."

To 3 (c) should be added "and Ferry charges".

STATEMENT IIA.—The column for locality is not wanted.

It would be better to extend the models and give examples of entries. At present the form is deceptive to the eye.

In Part II., 1 Road Fund, a rule should be laid down that the length of the road and the amount of maintenance per mile should be stated.

STATEMENT IIB.—The words "in the taluk" should be added to the heading of column 3.

Acting Secretary.

Rev: 1998/71

No. 2,386.

From J. GROSE, Esq., Acting Secretary to the Board of Revenue,
To the Acting Chief Secretary to Government, Public Department.

SIR,

WITH reference to Government Order, dated 5th June 1871, No. 213, received on the 6th idem, I am directed to forward a Memorandum containing observations on the Draft Rules which accompanied it.

2. The Board fully concur with Government as to the expediency of relieving them from the audit of Local Fund expenditure, but they consider it their duty to state that this relief is *nothing* in comparison with the additional work which will devolve upon them in connection with the Administration of the Local Funds Act, and that it is urgently necessary that they should have the increased establishment applied for in my letter of the 16th March 1871,

No. 1,168.

REVENUE BOARD OFFICE,
Madras,
1871.

I have the honour to be,
Sir,
Your most obedient servant,

Acting Secretary.

To the Acting Chief Secretary to Government, Public Department,
with a Memorandum.

Copy to the Acting Secretary to Government, Revenue Department, with do.

Rd. T. Cartledge.

2467 June/71 No 3704

Rev: 1871. Dept

Board of Revenue,

MADRAS.

No 1978

LETTER, 13TH JUNE 1871, No. 2,386.

Dept 22 June/71

Encl. 1

Received 23 2

JUNE.

No. 2,386.

Local Fund Act,—Memorandum containing Board's observations on Draft Rules prepared by Government for introduction of, submitted to Government, with remark that increased establishment applied for by Board owing to additional work devolving on them in connection with administration of the Act, is urgently necessary.

A 135

Transferred to Financial Dept

RECORDED.

24 June/71