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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	6250	Press.
B.P. No.		Mis.
Dated	1. 11. 1877	197 ..

Not to be folded or roughly handled.

GOVERNMENT
FINANCIAL DEPARTMENT.

20th October 1877.

Adjustment of Expenditure.

Read the following papers:—

No. 167. *Proceedings of the Board of Revenue, dated 25th July 1877, No. 3473.*

Read G.O., Financial Department, dated 1st June 1877, No. 1629.

The funds with which the Board are connected are the following:—

1. Local Funds under Act IV of 1871.
2. Jungle Conservancy Fund.
3. Pound Fund and Surplus Pound Fund.
4. Village Service Fund.
5. Canal and Ferry Fund.
6. Endowment Fund.
7. Irrigation Cess Fund.
8. Cochrane's and Sadras Canal Fund.

2. Of these funds, the Local Funds in districts where no relief expenditure has taken place cannot be touched, as under the law they cannot be expended beyond the limits of the circles in which they are raised. The Village Service Fund, the Canal and Ferry Fund are restricted by law, and the Endowment Funds by the conditions of the trusts, to certain specific purposes. The Irrigation Cess Fund is composed of contributions voluntarily paid by the ryots in parts of certain districts for certain defined purposes from which they cannot be alienated. The Jungle Conservancy Fund is not constituted under any law, but consists of seigniorage levied under orders of Government on the produce of village and communal jungles to be devoted to their maintenance and improvement, and the condition of the levy is so well understood and has been so long in force that the Board are of opinion that the balances could not now be devoted to any other purpose without a breach of faith.

3. There remain the Local Funds under Act IV of 1871 in Distressed Districts, the Cochrane's and Sadras Canal Fund, the Pound Fund, and the Surplus Pound Funds.

4. The Board are of opinion that Local Funds, under Act IV of 1871, cannot legally be applied to gratuitously relieving starving people; but that of the works carried on for purposes of relief, roads, village improvements, and works for the improvement of water-supply can be charged against available Local Fund Balances, but not outlay on works for purposes of irrigation. In the Distressed Circles there is no doubt whatever that Local Funds, under Act IV of 1871, will be fully exhausted in contending against the famine, and the Board presume from paragraph 3 of the Resolution of the Government of India, referred to in the Order of Government above recorded, that these Local Funds will be allowed to start fair in 1878-79.

5. The Cochrane's and Sadras Canal Fund consists of the proceeds of tolls levied on the canal. The balances available are trifling, and are not equitably available for expenditure otherwise than on the canal.

6. The balances remaining to the credit of the Pound Fund are transferred to the Surplus Pound Fund, and under Section 18, Act I of 1871, "shall be applied under orders of the Local Government to the construction and repair of roads and bridges and

to other purpose.
Surplus Pound Fund
are raised, and the
under Act IV of 1871.
Pound Fund is set
Farm and Agricultural
dealt with; a consider
the end of 1876-77, and
the manner contemplated in

A moiety of the current income of the Farm receipts, will sufficiently provide for the event of the estimate for the year being realized; but, taking into consideration the exceptional character of the season, the Board do not think that it would be safe to surrender the whole of the accumulated surplus. The balance to the credit of the farm is shown under the head of "Surplus Pound Fund" in the statement recorded with G.O., dated 3rd March 1877, Nos. 800-801-B.

7. An amalgamated and detailed Budget of the Local Funds under Act IV of 1871, for 1877-78, has recently been submitted for the information of Government, and the Board are not in a position, at present, to revise it with any approach to accuracy; nor do they think that any such revision will be necessary, in order to enable Government to arrive at a decision on the question now under consideration. They may state generally, however, that they believe the balances in Distressed Circles to be all over-estimated.

8. As regards the other funds enumerated in paragraph 1, a statement is submitted showing the actual balances, at the commencement of the current year, as far as they can be ascertained, the estimated demands for the year, and the probable state of each fund at its close.

(True Extract.)

(Signed) J. STURROCK,
Ag. Sub-Secretary.

No. 1449.

Referred to the Revenue Department for remarks in regard to funds from 2 to 8 enumerated in paragraph 1 of these Proceedings, with reference to G.Os. in that Department, 8th April 1875, No. 556, and 5th April 1877, No. 1339.

FORT ST. GEORGE,
26th July 1877.

(Signed) H. B. GRIGG,
Ag. Under Secy. in charge.

No. 168. *Proceedings of Government in the Revenue Department, dated 24th August 1877, No. 2566.*

Read endorsement of the Under Secretary to Government, Public, &c., Departments, dated 26th July 1877, No. 1449, referring, for remarks, Board's Proceedings, reporting on the several funds with which the Board are connected, and the objects to which they are applied, &c., &c.

Minute by the Hon. Sir W. Robinson, K.C.S.I.

ORDER.—The Government of India having called on this Government to exhaust its entire resources—Provincial and Local—in contending against the famine, the Board of Revenue were directed* to consider the Local and Special Fund Balances item by item and report the amount available for utilization in the manner proposed by the Government of India.

* G.O., 1st June 1877, No. 1629, Financial.

Their recommendations and to the funds marginally noted considered in this department to G.O., 8th April 1875,

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CONSERVANCY FUND.—

et estimate of receipts and 1877-78 it appears that a is expected at the end of the year of Rupees 1,11,278. The estimate of Rupees 2,48,240, but it is most probable that the receipts will not reach the estimated amount. Some districts have a large note (Cuddapah and Coimbatore). The charges in the well curtailed, and any surplus balance is more than doubtful. At the "Jungle Conservancy Fund is not constituted under any signiorage levied under orders of Government on the produce of jungles to be devoted to their maintenance and improvement, their levy is so well understood and has been so long in force that it is not now to be devoted to any other purpose. The Government concur in this view. The communal sources for the benefit of the commoners, and the able for general purposes.

—A balance of Rupees 23,536 is anticipated at the end of the year available (estimated inclusive of opening balance is Rupees 2,40,800 of which Rupees 1,17,700 are estimated surplus Pound Fund, leaving Rupees 1,23,100 for establishments repair of pounds. (These amounted in 1875-76 to Rupees 1,23,100 and are not appear to be any tangible surplus here.)

ND FUND.—The money available for the year amounts to Rupees 2,40,800. Half of this goes to Local and Municipal Funds with the other half, or Rupees 58,850, is maintained by the Government Experimental Farms and the No balance of current income is expected to be available, but credit arising from former contributions, amounting to Rupees 1,50,000 may be available. The Board think a sum of Rupees 1,50,000 may be available. The Board would keep the rest of the current income (which will probably be only partly of the Farm.

No. 235, Financial.

	RS.
.. ..	19,978
.. ..	11,824
.. ..	2,150
.. ..	15,118
.. ..	4,250
Total ..	*53,320

6. According to the Budget Estimate for the current year the expenditure on Government Farms during 1877-78 is estimated at Rupees 53,320* in round numbers.

7. Besides these charges the fund must be prepared to meet disbursements on account of the following items:—

	RS.
School buildings (G.O., 28th July 1876, No. 1009)	17,780
Teacher's house (" 15th Aug. 1877, ")	17,990
Surgeon (" 10th July " " 2276)	38,000
Students	20,000
of buildings (Items 1 and 2 at 5 per cent. per)	1,780
.. ..	95,550
Numbers	1,00,000

8. The receipts are inevitably be much curtailed by the current year's expected crop. It is necessary therefore to meet the contingency on

9. The balance is much required for the many objects of agrarian and Government now that the pressure of culture, the severity of recurring

10. VILLAGE SERVICE FUND.—Referring to this the Board say that it is restricted by law, and, although this remark applies literally only to the portion raised by the Village Service Cess levied under Act IV of 1864, the Government consider that the balance which is derived from the enfranchisement of Service Inams can only be held available for the purpose to which the Inams themselves were assigned, and can no more be appropriated to general State purposes than could the Inams themselves had they remained charged with the original obligation of service.

11. CANAL AND FERRY FUND.—This is derived from tolls, &c., levied under Act I of 1870, and, as the Board observe, its application is restricted by law. The anticipated balance at the end of the current fiscal year is Rupees 1,11,943, which is not available for general purposes as the Act prescribes that after payment of all salaries, &c., the fund can only be applied to the construction "improvement, repair, maintenance, and extension of the channels and ferries to which the provisions of this Act may be applied," and on which it is raised.

12. ENDOWMENT FUND.—Anticipated balance, Rupees 5,358.—The expenditure is necessarily restricted to the objects named in the trusts (Chuttrams, Lungarkhana, Dispensary).—"This petty fund is transferred to Local Funds under Act IV of 1871"—vide remark of Accountant-General in statement recorded in G.O., dated 3rd March 1877, No. 800.—It is not available for general purposes, and will shortly pass out of the cognizance of the Revenue Department.

13. IRRIGATION CESS FUND levied in three districts.—Anticipated balance, Rupees 18,833.—A voluntary cess for certain defined purposes from which the proceeds cannot be alienated.

14. COCHRANE'S CANAL FUND for maintaining the canal.—Expected balance Rs. 10,623, which will not more than suffice to meet extraordinary charges connected with the canal.—The fund is derived from tolls and license fees, and nothing can be surrendered. The Board remark that the funds are not equitably available for expenditure otherwise than on the canal in which remark the Government concur.

(True Extract.)

(Signed) H. B. GRIGG,
Ag. Under Secy. to Govt., Rev. Dept.

No. 169.

ORDER THEREON, 20th October 1877, No. 2547.

1. Jungle Conservancy Fund.
2. Pound Fund and Surplus Pound Fund.
3. Village Service Fund.
4. Canal and Ferry Fund.
5. Endowment Fund.
6. Irrigation Cess Fund.
7. Cochrane's and Sadras Canal Fund.

In the order above recorded it has been decided that no portion of the balances to the credit of the marginally-noted funds are legally and equitably available for expenditure in connection with the Famine.

several future years must probably 50 per cent. of the (5) will hardly be realized. Rs. 1,00,000 should be held to Income.

out of the accrued credit and the promotion of the occupy the attention of good systematic agriculture brought to notice.

FINAN

2. There remain for:
 1. Nanul Grass Fund.
 2. General Fund under Act IV of 1863.
 3. Bearers Fee Fund.
 4. District Road Fund.
 5. Police Lodging Fund.
 6. Convict Labor Fund.

Of these the Nanul Grass Fund, Road Fund, and the Contract Fee Fund are under consideration at once. Expenditure from the General Fund is restricted by law to specific purposes. The District Road Fund is incorporated by law with the Local Funds under Act IV of 1871, and the adjustment has probably been completed by this time. The Police Lodging Fund is made up of sums deducted from salaries, and can only be equitably used for the purpose indicated by the name of the fund. Expenditure from the Convict Labor, Educational Building, and School Fee Funds operates to lessen the expenditure from Provincial Funds on Jails and Education, and it is improbable that there will be any considerable balances available for transfer when the time comes for the final adjustment of accounts after the close of the famine.

3. With regard to Local Funds under Act IV of 1871 the Board of Revenue remark that they "cannot legally be applied to gratuitously relieving starving people; but that of the works carried on for purposes of relief, roads, village improvements, and works for the improvement of water-supply can be charged against available Local Fund Balances, but not outlay on works for purposes of irrigation." With these remarks the Government concur, and they should be borne in mind by the Accountant-General and the Examiner of Public Works Accounts when effecting the adjustments directed in G.O., Public Works Department, dated 27th July 1877, No. 483-W., and G.O., Financial Department, dated 17th October 1877, No. 2529.

4. The Local Funds in question are not by law to expenditure within the circles in which they are raised, and in Districts it is probable that the balances under both Road and General Funds will be exhausted by means of the adjustments above referred to, but in special cases application may be made for the transfer of funds from the General to the Road Fund to meet expenditure on roads which would otherwise be adjusted to the debit of Provincial Funds.

5. The Government consider that the Board of Revenue have correctly interpreted the views of the Government of India,* when they remark that they presume that Local Funds will be allowed to start fair in 1878-79; in other words no adjustment of famine expenditure will be effected in such a manner as to create a deficit under Local Funds which would not otherwise have existed.

6. The report called for in paragraph 2 of G.O., dated 7th August 1877, No. 2060, need not be submitted until after the close of the famine. In addition to showing the amount expended from Local Funds which, in the absence of these funds, it would have been necessary to provide from Famine Relief Funds, the Board will report the extent to which the famine has operated to diminish the Local Fund Income.

7. Copy of these Proceedings will be forwarded for the information of the Government of India.

(True Extract.)

To the Revenue Department,
" Board of Revenue.
" Public Works Department.
" Accountant-General.
Exd. J. Wright.

Building Fund.

Contract Fee Fund and Act V of

each Taluk Road Fund. Local Funds under Act IV of 1871 (Madras).

Fee Fund, the Bhadrachellam Taluk, and the Consolidated Customs Fund and the adjustment has

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The 1879 Year
 6-4472 Rs.
 1-4494 Rs.
 357-353

Government
 No 4566.

Govt. of (1877) Madras.

FINANCIAL.

THE REVENUE DEPARTMENT,

Ad., Ac., Ac.

Dated October, 29th.

1877

29th

O. 2006 Q. 1877 No. 2517.

OCTOBER.
 Nos. 167-170.

Adjustment of Expenditure.—Arrangements made
 for the adjustment of part of the income expen-
 diture against any balances and savings that may
 be available under Local Funds under Act IV
 of 1871 (Madras); and copy of these Proceedings
 forwarded for the information of the Government
 of India.

No 6250
 Recorded
 1. 1877