

Financial (1899) Department.

ORDINARY MS.

G.O., No. 1354

DATED 14 Dec 99

INDEXED

24/5

(Despatch Abstract.)

Distribution of the cost of the Local Fund,
Audit & Special Fund Establishments - Recording
procp Rec. Dept. approving certain proposals for the -
& directing that the new distribution be adopted
from 1st April 1900.

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BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

4232

Government (1899) of Madras. REVENUE.



[Handwritten signature]

Recd.

Regd.

4-12-1899.

Enclosures

Spare copies *five*

mis 4277-2-99.

G.O., No. 813, 28th November 1899.

order no. 1354 d/14 Decr 99
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Revised

NOVEMBER.

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S. Co. to Budget file

Distribution of the cost of the Local Fund Audit and Special Fund Establishments

Approving certain proposals for the --, and directing that the new distribution should be adopted from 1st April 1900.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 817, dated 6th March 1899:—

Read—again Board's Proceedings, No. 164, dated 24th June 1898.

Read—again Board's Proceedings, No. 349, dated 19th December 1898, communicating to all Collectors Government Order agreeing with the Board of Revenue in considering that the system of check which is at present maintained in Collectors' offices relative to cattle-pound receipts should continue, and that the establishment which is entrusted with this duty cannot be reduced, and stating that the question whether a further audit of charges should be continued in the Accountant-General's office will be considered in the Financial Department.

Read—also the following letter from T. HESKETH BIGGS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated 4th February 1899, No. 738-L.F.D.:—

With reference to the concluding portion of paragraph 9 of Board's Proceedings embodied in G.O., No. 734, Revenue, dated 2nd December 1898, I have the honour to enquire whether the Board has accepted my predecessor's proposal to charge in full to the Village Service Fund alone the one-fourth share of the extra cost of the Local Fund audit establishment. It was pointed out in paragraph 4 of Mr. Harrison's letter printed with the above Proceedings that the whole amount came to something over Rs. 2,450 per annum for the entire Presidency and that of this about four-fifths was actually debited to the Village Service Fund, the balance being rateably charged to Cattle pound and the Irrigation Cess Fund, where the latter exists. The amounts involved in these two cases being extremely small it was suggested that they be neglected altogether and the whole share charged to the Village Service Fund alone, but no definite orders have been passed on the point. I support Mr. Harrison's proposal, as petty adjustments of this nature are not worth making and the supervision exercised by the local audit establishment is chiefly connected with the Village Service Fund.

2. While on this subject, I beg to suggest, for the consideration of the Board, a change in the principle at present adopted in distributing to the several sources the cost of the pay and allowances of the District and Taluk Special fund clerks. The existing practice is for the share payable by each to be calculated on the receipts of the respective funds for the previous year; but this, as might be expected, involves some troublesome calculations owing to the presence of peculiar fractions. It would much simplify matters if a certain fixed proportion of the monthly cost were charged to each source, and the most equitable basis of calculation would be the volume of work entailed. As the Board is aware, cattle-pound receipts, though comparatively small in the aggregate, are composed of a great number of petty items and in the check of these a considerable amount of time is spent, at least as much as, if not more than, in connection with the Village Service Fund accounts. At present, however, the Village Service Fund is much overcharged, but I would propose that from the 1st April next the pay and allowances of the District and Taluk Special fund clerks be divided in equal proportions between Cattle pounds and the Village Service Fund. The cattle pound share will remain finally under "3. Land Revenue," while that appertaining to the Village Service Fund will be recovered in the usual manner through adjusting heads. In districts where the Irrigation Cess Fund exists, a small fraction of the cost (say one-eighth) might be charged to that fund, if the Board wishes, and the remainder divided as above in equal proportions between the other two sources.

Resolution—Mis. No. 817, dated 6th March 1899.

The Board supports the Accountant-General's proposals and submits them for the sanction of Government. One-eighth of the cost of Special Fund establishments may be charged, as proposed by him, to the Irrigation Cess Fund in districts where it exists.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with letter, in original, to be returned.

Read—again the following official memorandum to the Board of Revenue (Land Revenue), No. 163, dated the 1st June 1899:—

[Reference.—Board's Proceedings, Mis. No. 817, dated 6th March 1899.]

Official Memorandum—No. 163, dated 1st June 1899.

The Government is inclined to think that a more equitable arrangement than that proposed by the Accountant-General and accepted by the Board would be to fix the contribution from the Irrigation Cess Fund at one per cent. of the collections of the previous year. The Board is requested to report, after consulting the Accountant-General, whether it sees any objection to this proposal.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 4650, dated 15th September 1899:—

Mr. A. W. B. HIGGINS.

Read—the following letter from T. HESKETH BIGGS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 17th July 1899, No. 338-L.F.D.:—

With reference to Proceedings, Mis. No. 1809, dated the 8th June 1899, on Government official memorandum, No. 163, dated 1st idem, I have the honour to state that in my opinion an adjustment on the basis of one per cent. of the collections would be so very petty that it would be preferable to make no charge against the Irrigation Cess Fund at all. I note in the margin the receipts of the several districts for the year 1898-99.

Districts.	Amount.			
	RS.	A.	P.	
Chingleput ...	1,032	9	4	
Trichinopoly ...	23,454	5	5	
Coimbatore ...	15,601	5	4	
Salem ...	13,643	6	8	
Madura ...	926	7	5	
Tanjore ...	...	...	...	
Total ...	54,658	2	2	
Annual share at one per cent. ...	546	8	0	

2. Should, however, Government still consider that the Irrigation Cess Fund should be made to bear some portion of the cost of the District and Taluk Special Fund establishment, I would submit that the simplest plan will be to charge it with a fixed share of the monthly expenditure on the above accounts as originally proposed by me. It will be inconvenient to calculate the Irrigation Cess Fund portion on one principle, and the Village

Service Fund and Cattle Pound shares on another, more especially as the adjustment of the former will have to be made annually, whereas the latter will be effected month by month as the charges are incurred. In either case, however, the total amount concerned will be very small, and may, I think, be neglected altogether.

Resolution—Mis. No. 4650, dated 15th September 1899.

The Accountant-General's letter read above will be submitted to Government, with reference to its official memorandum, No. 163, dated 1st June 1899.

2. In view of the inconvenience pointed out by that officer, of calculating the share due by the Irrigation Cess Fund on one principle, and that due by the other funds on another principle, and of the comparatively small amount involved in the charge to be made against the Irrigation Cess Fund, the Board considers that this might be left out of account altogether. If this suggestion does not meet with the approval of Government, the Board would recommend the adoption of the alternative course suggested by the Accountant-General and referred to in Board's Proceedings, No. 817 (Land Revenue), dated 6th March 1899.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General.

" " Secretary to the Commissioners of Land Revenue.

ORDER—No. 813, Revenue, dated 28th November 1899.

Miscellaneous.

The Government approves of the following proposals:—

- (1) not to charge to "20. Police—Cattle Pounds" any portion of the cost of the Special Fund establishments;
- (2) to charge to the "Village Service Fund" alone the share of the extra cost of the Local Fund Audit establishment hitherto distributed and debited to the two special funds ("Village Service" and "Irrigation Cess") and to "20. Police—Cattle Pounds"; and
- (3) to charge to the "Village Service Fund" and to "3. Land Revenue" in equal proportions the cost of the District and Taluk Special Fund establishment, no charge on this account being made against the Irrigation Cess Fund.

2. The new distribution should be adopted from 1st April 1900.

(True Extract.)

K. Rajaratna Mudaliar

Secretary to Government.

To the Board of Revenue (Land Revenue).

" " (Revenue Settlement).

" the Accountant-General.

" the Financial Department.

" the Local and Municipal Department.

Exd. Shaik Karim.

80 Copies.

C.No. 4333.

Contribution towards the cost of Local and Special Fund Audit establishments in districts.

NOTE FOR THE C.S.

In the Revenue order in the current, the Irrigation Cess Fund has been relieved, with effect from the 1st April 1900, of the contribution hitherto made towards the extra cost of the Local Fund Audit establishment and the cost of Taluk Special Fund establishments. The reason which led to this decision was that the labour involved in calculating the amount ~~was~~ ^{ask} charged to the Irrigation Cess Fund was not commensurate with the amount recovered.

2. The Revenue order deals with Local Funds controlled in the Revenue Department.

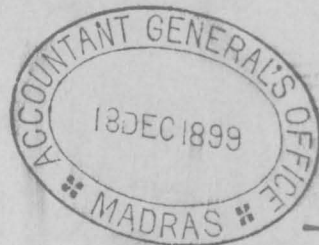
3. It is submitted that advantage may be taken of this opportunity to relieve similarly the Road Fund - Bhadrachellam & Rekapalli Taluks, from contribution on account of the extra cost of the Local Fund Audit establishment and the cost of the Taluk Special Fund establishments. The amounts in this case are very small as will be

seen

⊗ under the financial dept

seen from the estimate for 1900-1901
in G.O.No.1241 Finl.,d/13-11-99 under
Adjusting Heads.

Submitted that the paper may be
recorded, and the Accountant-General
consulted u.o. on this note.



Please see draft on docket
CMS

202
268
13/12/99
13.12.99
A.G. u.o.
No. 3283 d/16/12/99.

11/4/1900.

L.F.D.
8/17
d/23-12-99

The proposal in para 3 of the
above note has my approval,
but the exemption should also
extend to the District Special
Fund establishment - vide para
(3) of the Revenue dep't. order No.
813 dated 28/11/99. Reference
is only made in the note to the
extra cost of the local audit
establishment, and the establish-
ment entertained in the Valuers,
but this is evidently merely an
oversight.

28/12
A.G.
21/12

by Sundaram
When given for copying

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When examined

When signed

1899

READ AGAIN G.O., No.
189

, DATED

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DETAIL.

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