

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No 488

Dated 23. 6. 97

INDEXED.

[Despatch Abstract.]

Surplus Fund Funds

*Directing the discontinuance of the terms — and
Agricultural Services in the departmental re-
ports and accounts*

7/6/97

BACK PAPERS.

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

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Government {1897} of Madras. FINANCIAL.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 488, 23rd June 1897.

JUNE.

Surplus Pound Funds.

Directing the discontinuance of the terms — and Agricultural services in the departmental reports and accounts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

Proceedings of the Board of Revenue (Land Revenue), No. 28, dated 22nd January 1897.

Read—the following G.O., No. 856, Financial, dated 10th December 1896:—

Read—again the following papers:—

Endorsement of Government, Revenue Department, No. 4506, dated 12th November 1896, transferring the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 4735, dated 19th October 1896:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3516, dated 31st July 1896.

From G. STOKES, Esq., Collector of Tanjore, to the Secretary to the Commissioners of Land Revenue, dated 19th July 1896, Ref. on Cur. No. 36 (B. G.) S.F.

I have the honour to inform you that out of Rs. 5,000 provided in the current year's budget for construction and repairs of pounds in this district, estimates to the value of Rs. 4,706-12-0 have already been passed.

2. Estimates to the extent of Rs. 1,584-0-6 have now been received for sanction from the Sub-Collector and Head Assistant Collector and some more are expected from other Divisional officers. The sanction of these will be necessary.

3. I have therefore the honour to request that the Board will be good enough to accord sanction for an additional allotment of Rs. 2,000 for construction and repairs.

4. I beg to add in this connection that the balance of pound fund on 1st July 1896 was Rs. 6,446-4-3, and the increased expenditure can be met from the surplus balance of the fund for this district.

Resolution—Mis. No. 3516, dated 31st July 1896.

The Collector's application for an additional allotment will be considered when the revised estimate of the cattle pound fund for the current year is prepared.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Collector of Tanjore.

Resolution—Mis. No. 4735, dated 19th October 1896.

With reference to the Board's Proceedings read again above and to the note at foot of the cattle pounds budget estimate for 1897-98 regarding the difference between the totals of the revised and the sanctioned estimates of expenditure, the sanction of Government is requested for an additional allotment of Rs. 5,000 under "20. Police—Cattle Pounds" for 1896-97.

The excess in the revised estimate occurs under "Establishments," "Supplies and services—Construction and repair of pounds" and "Other charges." The only item in which it would be possible to effect a reduction is "Construction and repair of pounds," but the Board does not consider it desirable to restrict the outlay under this head.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Tanjore.

Read—also the following paper:—

Endorsement of the Accountant-General, No. 3682, dated 30th November 1896.

Retransmitted to the Chief Secretary to Government, Financial Department, with the following remarks:—

The actuals booked up to the end of October 1896 under construction and repair of pounds are Rs. 8,200 only against the grant of Rs. 96,000. During 1895-96 an outlay of Rs. 76,900 was incurred, of which Rs. 47,000 were spent solely in the month of March. A saving of Rs. 10,000 may safely be expected under this item.

Order—No. 856, Financial, dated 10th December 1896.

The Accountant-General's endorsement will be communicated to the Revenue Department, with the remark that there has been considerable slackness in utilising the annual grants for expenditure on "cattle pounds" during the last five years as shown by the subjoined figures:—

Years.	Expenditure.	
	Budgets.	Actuals.
1887-88	1-49	1-97
1888-89	2-02	2-18
1889-90	2-23	2-26
1890-91	2-32	2-32
1891-92	2-45	2-46
Average	2-10	2-24
1892-93	2-59	2-52
1893-94	2-75	2-58
1894-95	2-75	2-58
1895-96	2-85	2-64
1896-97	2-81	..
Average	2-75	2-58

Revised is 2-84 but this is unlikely to be reached.

The Government of India has accordingly proposed to reduce the contract grant for the next five years by 15 lakh.

2. Sufficient check does not appear to be exercised over the expenditure and accounts, e.g., the revised estimate for 1896-97 has apparently been placed too high, whilst the Accountant-General anticipates large savings. A full investigation should be made and explanation called for in regard to the heavy expenditure in March which is alluded to by the Accountant-General.

(True Extract.)

(Signed) A. L. HANNAY,
for Chief Secretary.

To the Revenue Department.

Endorsement No. 87.

Referred to the Board of Revenue for full report.

FORT ST. GEORGE,
7th January 1897.(Signed) LIONEL DAVIDSON,
Under Secretary to Government.

Resolution—No. 28, dated 22nd January 1897.

Communicated to all Collectors in continuation of Board's Proceedings, No. 100, Press, dated 12th March 1896, with the request that steps may be taken to effect the utilization in full of the annual grants for expenditure on "cattle pounds."

2. The first statement appended to these Proceedings shows the expenditure incurred in the several districts in March 1896 as well as the total expenditure of 1895-96, while the second statement shows the outlay incurred up to the end of November last as compared with the sanctioned grant for 1896-97. The Collectors of districts other than Ganjam, Nellore, Cuddapah, Nilgiris, South Canara and Malabar are requested to report fully why no steps were taken until March 1896 to utilize the amounts allotted to their districts for 1895-96, and also what steps they propose to take so as to prevent the recurrence of similar neglect in future. With regard to statement No. II, which shows that nearly 90 per cent. of the sanctioned grants remained unutilized at the end of November last, Collectors are requested to report at once whether the grants are likely to be utilized in full before the end of the year, and if not, what the probable savings will be. The Collector of Tanjore should also state whether he still requires the additional allotment of Rs. 2,000 which has been applied for by him. The Collector of Nilgiris does not appear to have obtained the Board's sanction for incurring expenditure in excess of the grant sanctioned for his district,

(True Copies and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To all Collectors (except Madras), Divisional Officers and Tahsildars.

APPENDIX.

STATEMENT I.—Outlay on the construction and repair of pounds during 1895-96.

Districts.	In March 1896.*	Up to 31st March 1896.*	Percentage of column 2 to column 3.
1	2	3	4
	RS.	RS.	
Ganjam	200	1,270	15.7
Vizagapatam	2,665	3,544	75.2
Godavari	1,375	1,863	73.8
Kistna	5,215	6,857	76.1
Nellore	1,453	5,378	27.0
Cuddapah	94	1,628	5.8
Anantapur	2,558	3,043	84.1
Bellary	875	1,737	50.4
Kurnool	879	1,275	69.0
Chingleput	2,019	3,388	59.6
North Arcot	5,883	5,889	99.9
South Arcot	5,920	6,551	90.4
Tanjore	3,847	4,020	95.7
Trichinopoly	5,025	5,988	84.0
Madura	1,273	3,421	37.2
Tinnevely	3,162	6,755	46.8
Coimbatore	2,618	5,702	45.9
Nilgiris	..	1,616	..
Salem	2,706	5,661	47.8
South Canara	60	253	17.0
Malabar	16	809	2.0
Total	47,843	76,743	62.3

* As reported in Collectors' monthly statements.

STATEMENT II.—Showing the outlay on the construction and repair of pounds up to 30th November 1896 as compared with the sanctioned grants.

Districts.	Up to 30th November 1896.*	Sanctioned estimate for 1896-97.	Balance.
1	2	3	4
	RS.	RS.	RS.
Ganjam	263	2,000	1,737
Vizagapatam	698	3,800	3,102
Godavari	322	6,000	5,678
Kistna	155	8,000	7,845
Nellore	389	8,000	7,611
Cuddapah	359	2,000	1,641
Anantapur	365	3,000	2,635
Bellary	712	3,000	2,288
Kurnool	153	3,500	3,347
Chingleput	410	3,700	3,290
North Arcot	129	7,500	7,371
South Arcot	175	7,000	6,825
Tanjore	804	5,000	4,196
Trichinopoly	465	6,000	5,535
Madura	428	3,600	3,172
Tinnevely	318	6,700	6,382
Coimbatore	1,029	8,000	6,971
Nilgiris	720	500	220
Salem	1,731	7,000	5,269
South Canara	202	500	298
Malabar	791	1,200	409
Total	10,618	96,000	85,382

* As reported in Collectors' monthly statements.

G.O., Mis. No. 2406, Revenue, dated 12th May 1897.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), No. 118, dated 7th April 1897.

Read—Replies from Collectors to Board's Proceedings, No. 28, dated 22nd January 1897, regarding the utilization of the annual grants for expenditure on cattle pounds.

Resolution—No. 118, dated 7th April 1897.

With reference to G.O., No. 856, Financial, dated 10th December 1896, received with the endorsement in the Revenue Department, No. 87, dated 7th January 1897, relative to the utilization of the annual grants for expenditure on cattle pounds, the Board submits, for the information of Government, a copy of its Proceedings, No. 28, dated 22nd January 1897, in which Collectors were requested to take steps to utilize the annual grants in full and to explain why no steps had been taken until March 1896 to utilize the allotments for 1895-96 for the construction and repair of pounds.

2. The delay in utilizing the grants for pounds may generally be classified as follows:—

(1) Delay in the selection of works and sanction of estimates. As a rule no definite programme is settled when works are proposed in the budget estimate. The preparation of estimates, thus delayed, is further put off by Tahsildars in the press of collection work and of jamabandi which engage them during the first half of the official year.

(2) Delay on the part of contractors in the execution of the sanctioned works. This delay is often due to the setting in of the north-east monsoon.

(3) Delay in the inspection of the works when completed.

The rule that no payments should be made until the works are completed, in other words, that advances should be discouraged as much as possible, also tends to relegate payments to the closing months of the year.

3. The Board considers that a fair distribution of expenditure over the whole of the year will be possible only if Collectors make it an invariable rule to have programmes of expenditure definitely settled before preparing the budget estimates. In some districts the progress of expenditure is reviewed from month to month; such a review is the only effectual means of checking delays on the part of Tahsildars and contractors, and the Board hopes that this system will be introduced in all districts.

4. The Collectors of Kistna and Kurnool have not yet submitted their replies to Board's Proceedings, No. 28, dated 22nd January 1897. They will be requested to submit them as early as possible.

5. Collectors should see that no expenditure in excess of the sanctioned allotments for their districts is incurred without the Board's previous sanction and that the portion of the allotment which is not likely to be utilized is surrendered not later than 1st February in each year.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras), Divisional Officers and Tahsildars.

Order—Mis. No. 2406, Revenue, dated 12th May 1897.

Transferred to the Financial Department, with reference to G.O., No. 856, Financial, dated 10th December 1896.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Financial Department.

READ—again the following paper:—

G.O., No. 466, Financial, dated 10th June 1897.

ABSTRACT.—Passing orders on the proposals of the Collector of Bellary and the Board of Revenue to meet famine expenditure on drinking-water wells from the surplus balances of the Cattle Pound fund and Agricultural services.

ORDER—No. 488, Financial, dated 23rd June 1897.

In recording the above papers the Government would point out that the existence of such special or local resources as the *Surplus Pound Fund* and *Agricultural Services* is a fiction, which is maintained solely in the administrative accounts. The receipts and charges connected with the Cattle Trespas Act (I of 1871) are, in the finance accounts, merged with general revenues and no surplus balances are available for specific reappropriation in the manner contemplated by the Collector of Bellary and the Board of Revenue in the correspondence read in G.O., No. 466, Financial, dated 10th June 1897. In other words, only the sanctioned grants under 20. *Police—Cattle Pounds—Provincial* are available for expenditure during the year.

2. With a view to avoid future misapprehensions regarding the exact nature of cattle-pound transactions, His Excellency the Governor in Council directs that the use of the terms "Special fund," "Pound fund," "Agricultural services," &c., shall be discontinued even in administration reports and departmental accounts, although separate statistics may continue to be maintained showing the receipts, charges and balances in each district.

3. It is presumed that the instructions issued in paragraph 5 of the Board's proceedings, No. 118, dated 7th April 1897, regarding surrenders of unutilised grants before the 1st February of each year, will not have the effect of increasing the large lapses that have characterised past accounts.

(True Extract.)

Chief Secretary.

To the Revenue Department.
„ Board of Revenue (Land Revenue).
„ Accountant-General.
Editors' Table.

Ed C. M. Thumbarwamy.

454
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Government {1897} of Madras.
FINANCIAL.

16

Recd.

Regd.

} 1897.

Enclosures

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G.O., No. 488,23 June 1897.

JUNE.

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Surplus Pound Funds.

Directing the discontinuance of the terms — and Agricultural services in the departmental reports and accounts.

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FINANCIAL DEPARTMENT.

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PROCEEDINGS of the Board of Revenue (Land Revenue), No. 28, dated 22nd January 1897.

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From G. STOKES, Esq., Collector of Tanjore, to the Secretary to the Commissioners of Land Revenue, dated 19th July 1896, Ref. on Cur. No. 36 (B. G.) S.F.

I have the honour to inform you that out of Rs. 5,000 provided in the current year's budget for construction and repairs of pounds in this district, estimates to the value of Rs. 4,706-12-0 have already been passed.

2. Estimates to the extent of Rs. 1,584-0-6 have now been received for sanction from the Sub-Collector and Head Assistant Collector and some more are expected from other Divisional officers. The sanction of these will be necessary.

3. I have therefore the honour to request that the Board will be good enough to accord sanction for an additional allotment of Rs. 2,000 for construction and repairs.

4. I beg to add in this connection that the balance of pound fund on 1st July 1896 was Rs. 6,446-4-3, and the increased expenditure can be met from the surplus balance of the fund for this district.

Resolution—Mis. No. 3516, dated 31st July 1896.

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(True Copies and Extract.)

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Secretary.

To all Collectors (except Madras), Divisional Officers and Tahsildars.

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Coimbatore	2,618	5,702	45.9
Nilgiris	2,706	1,616	16.5
Salem	60	5,661	1.1
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Malabar	16	809	2.0
Total	47,843	76,743	62.3

* As reported in Collectors' monthly statements.

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* As reported in Collectors' monthly statements.

G.O., Mis. No. 2406, Revenue, dated 12th May 1897.

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Proceedings of the Board of Revenue (Land Revenue), No. 118, dated 7th April 1897.

Read—Replies from Collectors to Board's Proceedings, No. 28, dated 22nd January 1897, regarding the utilization of the annual grants for expenditure on cattle pounds.

Resolution—No. 118, dated 7th April 1897.

With reference to G.O., No. 856, Financial, dated 10th December 1896, received with the endorsement in the Revenue Department, No. 87, dated 7th January 1897, relative to the utilization of the annual grants for expenditure on cattle pounds, the Board submits, for the information of Government, a copy of its Proceedings, No. 28, dated 22nd January 1897, in which Collectors were requested to take steps to utilize the annual grants in full and to explain why no steps had been taken until March 1896 to utilize the allotments for 1895-96 for the construction and repair of pounds.

2. The delay in utilizing the grants for pounds may generally be classified as follows:—

(1) Delay in the selection of works and sanction of estimates. As a rule no definite programme is settled when works are proposed in the budget estimate. The preparation of estimates, thus delayed, is further put off by Tahsildars in the press of collection work and of jamabandi which engage them during the first half of the official year.

(2) Delay on the part of contractors in the execution of the sanctioned works. This delay is often due to the setting in of the north-east monsoon.

(3) Delay in the inspection of the works when completed.

The rule that no payments should be made until the works are completed, in other words, that advances should be discouraged as much as possible, also tends to relegate payments to the closing months of the year.

3. The Board considers that a fair distribution of expenditure over the whole of the year will be possible only if Collectors make it an invariable rule to have programmes of expenditure definitely settled before preparing the budget estimates. In some districts the progress of expenditure is reviewed from month to month; such a review is the only effectual means of checking delays on the part of Tahsildars and contractors, and the Board hopes that this system will be introduced in all districts.

4. The Collectors of Kistna and Kurnool have not yet submitted their replies to Board's Proceedings, No. 28, dated 22nd January 1897. They will be requested to submit them as early as possible.

5. Collectors should see that no expenditure in excess of the sanctioned allotments for their districts is incurred without the Board's previous sanction and that the portion of the allotment which is not likely to be utilized is surrendered not later than 1st February in each year.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras), Divisional Officers and Tahsildars.

Order—Mis. No. 2406, Revenue, dated 12th May 1897.

Transferred to the Financial Department, with reference to G.O., No. 856, Financial, dated 10th December 1896.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Financial Department.

READ—again the following paper:—

G.O., No. 466, Financial, dated 10th June 1897.

ABSTRACT.—Passing orders on the proposals of the Collector of Bellary and the Board of Revenue to meet famine expenditure on drinking-water wells from the surplus balances of the Cattle Pound fund and Agricultural services.

ORDER—No. 488, Financial, dated 23rd June 1897.

The Government observes that, under the provisions of section 23 (b) of the Famine Code, the Pound fund is regarded as one of the Local resources which can be partially utilised for famine relief.

2. As a matter of fact, however, the existence of such special or local resources as the Surplus Pound Fund and Agricultural Services is a fiction, which is maintained solely in the administrative accounts. The receipts and charges connected with the Cattle Trespass Act (I of 1871) are, in the finance accounts, merged with general revenues and no surplus balances are available for specific reappropriation in the manner contemplated by the Collector of Bellary and the Board of Revenue. In other words, only the sanctioned grants under 20. Police—Cattle Pounds—Provincial are available for expenditure during the year.

3. With a view to avoid future misapprehensions regarding the exact nature of cattle-pound transactions, His Excellency the Governor in Council directs that the use of the terms "Special fund," "Pound fund," "Agricultural services," &c., shall be discontinued even in administration reports and departmental accounts, although separate statistics may continue to be maintained showing the receipts, charges and balances in each district.

In recording the above paper the Govt. would point out that

in the correspondence and in G.O. No. 466 dated 10th June 1897

4. It is presumed that the instructions issued in paragraph 5 of the Board's proceedings, No. 118, dated 7th April 1897, regarding surrenders of unutilised grants before the 1st February of each year, will not have the effect of increasing the large lapses that have characterised past accounts.

(True Extract.)

Chief Secretary.

76/6/97

23/6/97

To the Revenue Department.
„ Accountant-General.
Editors' Table.

Copy from 2/7/97

Office

13th April 1897

Cms

10th June 1897

With a view to avoid future misapprehensions regarding the exact nature of cattle-pound transactions, His Excellency the Governor in Council directs that the use of the terms "Special fund," "Pound fund," "Agricultural services," &c., shall be discontinued even in administration reports and departmental accounts, although separate statistics may continue to be maintained showing the receipts, charges and balances in each district.

Exd C M. Thumbarwamy.

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