Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1021

DATED 8-11-98

INDEXED. 19/20

[Despatch Abstract.]

Budget Estimates

Accepting the ——— of receipts & charges on account of "Battle Bonuds" for 1899-1900.

T/DF

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
~~G.O.~~ 210 3680/98							

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1021, 8th November 1898.

NOVEMBER.

Budget Estimates.

Accepting the — of receipts and charges on account of Cattle Pounds for 1899–1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue (Land Revenue), No. 269, dated 11th October 1898.

Proceedings of the Board of Revenue (Land Revenue), R. No. 2663, dated 28th October 1898.

Order—No. 1021, Financial, dated 8th November 1898.

The estimates are accepted.

2. The attention of the Board will be drawn to rule 12 of the instructions for the preparation of budget estimates. The figures quoted as those of the revised estimates for 1897–98 in the column of explanatory remarks are those of the revised estimates proposed by the Board and not the figures in the Civil Budget estimates. The actuals for 1895–96 and 1896–97 do not correspond with those given in the Civil Budget estimates as required by rule 40-A. The necessary alterations have been made.

(True Extract.)

G. STOKES,
Chief Secretary.

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

Exd. C. M. Thumbuswamy.

[Appendix.

APPENDIX.

Details.	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 5 months, 1898-99.	Average.	Actuals, 1897-98.	Actuals, 1896-97.	Actuals, 1895-96.	Explanatory Remarks.
1				2		3		4		5		6	7	8	9	10	11
			RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Detailed Account No. XVII-C. Police—Fees, Fines and Forfeitures.														
			Provincial.														
			Fines on stray cattle	2,95,200		2,95,200		2,97,000		2,87,748		1,22,718	2,89,249	2,87,748	2,82,884	2,97,114	*Revised Estimate and Actuals for* 1897-98.—The actuals for 1897-98 (Rs 3,51,154) exceeded the revised estimate for the same year (Rupees 3.48,000) by Rs. 3,154 owing chiefly to the fact that the revised estimate was based on the actuals of 1896-97 which showed a large falling off on account of the unfavourable season.
			Sale-proceeds of forfeited or impounded cattle	21,800		21,800		24,000		20,714		8,142	23,002	20,714	23,951	24,341	
			Fees on account of feeding	40,700		40,700		37,000		40,547		17,378	37,333	40,547	35,070	36,381	
			Other pound receipts	2,300		2,300		2,000		2,145		921	1,905	2,145	1,740	1,831	
					3,60,000		3,60,000		3,60,000		3,51,154	1,49,159					*Sanctioned and Revised Estimates for* 1898-99.—The revised estimate, which represents the actuals of five months of the current year and of the last seven months of 1897-98, agrees with the sanctioned estimate which was based on the actuals of 1895-96, a normal year.
																	Budget Estimate for 1899-1900.—The revised estimate has been repeated.
			EXPENDITURE.*														
			Detailed Account No. 20-G. Police—Cattle Pounds.														
			Provincial.														
Establishment—	†40	†40	Special Fund clerks in Collectors' offices inclusive of the Local Audit clerks—Part salary transferred from 3. Land Revenue ..	937		937		1,040				2,306					
	146	147	Special Fund clerks in Taluk offices—Part salary transferred from 3. Land Revenue ..	2,248		2,248		2,414		6,668							
	21	21	Special Fund clerks in Deputy Tahsildars' offices—Part salary transferred from 3. Land Revenue	3,611		3,611		3,283									
	8949	9007	Poundkeepers ‡	1,28,300		1,28,300		1,31,400		1,27,153		52,734	1,27,914	1,27,153	1,26,000	1,30,589	*Establishments.*—For details of establishments—*vide* accompanying statement. The revised estimate for 1898-99 on account of clerks has been arrived at by distributing the cost of sanctioned establishments between Cattle Pounds, the Village Service Fund and the Irrigation Cess Fund in the ratio of their receipts for 1897-98, the ratio being determined and the distribution made separately for each district. The revised estimates on account of poundkeepers, watchmen and sweepers represent the sum of the actuals of five months of the current year and of seven months of 1897-98. The revised estimates have been adopted as the budget estimates for 1899-1900 also.
	1793	1800	Watchmen and sweepers ‡ ..	13,000		13,000		12,263		12,584		5,537	12,309	12,584	12,067	12,265	
			Add—for rounding ..	4		4		..		..		60,577					
					1,48,100		1,48,100		1,50,400		1,46,405	45					
Allowances—			Travelling allowances of clerks other than Local Audit clerks transferred from 3. Land Revenue	200		200		100		103							
					200		200		100		103						
Supplies and Services—			Construction and repair of pounds	90,000		86,400		87,700		75,514		6,317	77,352	75,514	79,642	76,899	*Supplies and Services.*—Under revised estimate for the construction and repair of pounds, a sum of Rs. 88,110 was applied for by Collectors. But in order to keep the total revised estimate of expenditure within the sanctioned grant, the Board has fixed the revised estimate at Rs. 86,400 by disallowing the increased allotments applied for by some Collectors in their revised estimates and by modifying the sanctioned allotments for other districts as shown below :—
			Feeding charges	40,700		40,700		37,000		40,461		17,315	37,251	40,461	34,956	36,337	
			Rewards for impounding cattle—Part cost transferred from 3. Land Revenue ..	300		300		300		302		182	302	302	..	..	
			Refunds	400		400		500		335		114	450	335	778	238	
					1,31,400		1,27,800		1,25,500		1,16,612	23,928					
			Carried over ..		2,79,700		2,76,100		2,76,000		2,63,120	84,550					

	Sanctioned grant.	Revised grant.
	Rs.	Rs.
Anantapur	8,300	8,000
South Arcot	8,500	8,350
South Canara	600	450
Tanjore	5,300	4,660
Tinnevelly	5,300	5,200
Chingleput	2,000	2,040

For the budget estimate of outlay on the construction and repair of pounds, the amounts applied for by Collectors have been adopted. As regards the variations in respect of the actuals and estimates of "Feeding charges"—*vide* explanation under "Receipts." The outlay on the construction and repair of pounds for the five months ending August 1898 is small as compared with the sanctioned grant. The attention of Collectors has been drawn to the matter.

* The expenditure is controlled by the Board of Revenue (Land Revenue).

† Special Fund clerks only. ‡ Paid at a percentage of the collections.

Details.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 5 months, 1898-99.	Average.	Actuals, 1897-98.	Actuals, 1896-97.	Actuals, 1895-96.	Explanatory Remarks.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*cont.*										
Detailed Account No. 20-G. Police—Cattle Pounds—*cont.*										
Provincial—cont.										
Brought forward ..	2,79,700	2,76,100	2,76,000	2,63,122	84,550					
Contingencies— (Part cost transferred from 3. Land Revenue)										
Hospital charges	330	320	320	113						
Rents, rates and taxes	674	610	637	510						
Service telegrams	33	31	19	2						
Hot and cold weather charges	28	27	28	8						
Purchase of books	11	11	16	7						
Purchase and repair of furniture ..	267	334	40	292						
Binding charges	103	111	133	86						
Record-room charges, ...	7	7	14	4						
Carriage of stationery, &c.	172	186	250	58						
Purchase of country articles each costing not less than Rs. 50 ..	..	..	..	..	252	1,855	1,200	1,585	2,779	*Contingencies.*—The revised and budget estimates are based on requirements as reported by Collectors. An increased provision against "Hospital charges" is made for the establishment of hospital pounds in connection with cattle fairs in some districts.
Purchase of country articles each costing less than Rs. 50 ..	211	113	55	97						
Purchase of European articles each costing not less than Rs. 5	5	5	10	..						
Purchase of European articles each costing less than Rs. 5 ..	15	14	..	2						
Lighting charges	9	7	8	2						
Tom-tom charges	14	13	7	2						
Money-order commission	20	10	..	6						
Office expenses	1	1	..	..						
Burial charges	..	..	..	5						
Printing at private presses	..	..	..	8						
Total ..	1,900	1,800	1,900	1,202	252					
	2,81,600	2,77,900	2,77,900	2,64,322	84,802					
ADJUSTING HEADS.										
Contributions to Local Funds for the travelling allowance of District Audit clerks	*.. ..	*.. ..	100 100	26 26	..	25	26	23	27	

* Provided under Allowances.

Certificate of agreement between the Accountant-General's final statements of transactions for 1897–98 *and the actuals adopted in this estimate.*—The figures adopted as the "Actuals" of 1897–98 are those reported by Collectors after they had an opportunity of reconciling their accounts with the Accountant-General's preliminary accounts. The Accountant-General's final statements were only recently received and they have been duly communicated to Collectors with instructions to carry out the necessary reconciliations. It may, however, be observed that the "Actuals" of receipts reported by Collectors correspond absolutely with the Accountant-General's final accounts and that the total charges only differ by Rs. 152 or 0·006 per cent.

STATEMENT showing Establishments in Collectors' and Taluk offices for which provision is required in the Cattle Pound, &c., Budget Estimates for 1899-1900.

Districts.	Clerks in Collectors' offices.			Clerks in Deputy Tahsildars' offices			Cattle Pounds and Special Funds Share of the annual cost of local audit clerks.	Percentage of the Cattle Pound receipts of 1897-98 to the total receipts of Cattle Pounds, the Village Service Fund and the Irrigation Cess Fund for that year.	Remarks.
	Number.	Rate of pay.	Annual cost.	Number	Rate of pay.	Annual cost.			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.		Rs.	Rs.	Rs.		
1. Ganjam	2	1 on Rs. 20 1 ,, 15	420	..	..	..	75	7	
2. Vizagapatam	1	1 ,, 20	240	..	..	..	105	12	
3. Gódávari	2	1 ,, 30 1 ,, 15	510	1	15	720	150	6	(b)
4. Kistna	3	1 ,, 35 1 ,, 25 1 ,, 15	900	12	15	2,160	150	11	
5. Nellore	2	1 ,, 25 1 ,, 15	480	9	15	1,620	75	5	
6. Cuddapah	2	1 ,, 25 1 ,, 15	480	11	15	1,980	60	6	
7. Anantapur	2	1 ,, 20 1 ,, 15	420	8	15	1,440	75	6·5	
8. Bellary	2	1 ,, 20 1 ,, 15	420	8	15	1,440	60	6	
9. Kurnool	2	1 ,, 25 1 ,, 15	480	8	15	1,440	75	10	
10. Chingleput	2	1 ,, 25 1 ,, 15	480	6	15	1,080	105	9	
11. North Arcot	2	1 ,, 30 1 ,, 15	540	9	15	1,620	75	6·5	
12. South Arcot	2	1 ,, 30 1 ,, 15	540	8	15	1,440	60	6	
13. Tanjore	2	1 ,, 30 1 ,, 15	540	9	15	1,620	165	5	
14. Trichinopoly	2	1 ,, 25 1 ,, 15	480	5	15	900	75	7	
15. Madura	2	1 ,, 25 1 ,, 15	480	6	15	1,080	120	11	
16. Tinnevelly	2	1 ,, 30 1 ,, 15	540	9	15	1,620	120	6	
17. Coimbatore	2	1 ,, 25 1 ,, 15	480	10	15	1,800	165	4	
18. Nilgiris	..	..	..	..	..	..	240	22·5	
19. Salem	2	1 on Rs. 30 1 ,, 15	510	9	15	1,620	105	8	
20. South Canara	2	1 ,, 20 1 ,, 15	420	5	15	900	75	3	
21. Malabar	2	1 ,, 25 1 ,, 15	480	1	(c) 22½	270	150	4·5	
Total ..	40	..	9,900	147	..	26,550	2,310	..	

(a) Inclusive of the pound clerk in Bhadráchalam taluk who was specially sanctioned for pound work—*vide* G.O., Mis. No. 1289, Revenue, dated 6th April 1893, though his pay has hitherto been debited to the "Road Fund."

(b) The Collector reports that the pay of the pound gumastah in the Polavaram Deputy Tahsildar's office is apportioned between Cattle Pounds and the Village Service Fund, as the clerk has much work to do in connection with the Village Service Fund.

(c) Includes a local allowance of Rs. 7½.

I. Share determined in the proportions shown in column 12 of cost of—

	Rs.
(1) Special Fund clerks in Collectors' offices	729
(2) Local Audit clerks	208
(3) Special Fund clerks in Taluk offices exclusive of one clerk in Kistna (Nuzvid) and one in Gódávari (Bhadrachalam) ..	1,888
(4) Pound gumastah in the Polavaram Deputy Tahsildar's office.	11
II. Special Fund clerks in Bhadrachalam and Nuzvid	360
III. Pound gumastahs in Deputy Tahsildars' offices exclusive of that at Polavaram	3,600
Total ..	6,796

The portion chargeable to 20-G. Police—Cattle Pound of the annual cost of establishment shown in this statement is Rs. 6,796 as shown below:—

Revenue

~~Financial~~ (1898) Department.

CURRENT No. 7063

1

From The Board of Revenue, 2R

Order

No. 265 P

Dated 11th Oct 1898

Received 17.10.98

Registered 17.10.98

Enclosures

Spare copies

SUBJECT.

Submitting to Govt the revised and budget estimates for 1898-99 and 1899-1900, respectively, of the receipts & charges of Cattle pounds.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed October th.

Proceedings, No. 269, 11th October 1898.

OCTOBER.

Submitting to Government the revised and budget estimates for 1898–99 and 1899–1900, respectively, of the receipts and charge of cattles pounds.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

RESOLUTION—No. 269, dated 11th October 1898.

The Board resolves to submit to Government the revised estimate for 1898–99 and the budget estimate for 1899–1900 on account of "Cattle Pounds."

2. It is requested that, with reference to the estimates now submitted, the following alterations may be made under "Local and Special Fund establishments in Collectors' offices" in the estimates submitted with Board's Proceedings, No. 262, dated 30th September 1898 :—

		For	*Read*
Deduction from the budget provision for Local Audit establishment of amount chargeable to "20, Police"	Rs.	215	Rs. 208
Deduction from the budget provision for Special Fund establishment of amount chargeable to "20. Police"	„	8,850	„ 8,888 *
Budget provision for Special Fund clerks in Taluk offices	{ 146 clerks Rs. 26,280		147 clerks. † Rs. 26,460

* Cattle pound share of cost of clerks in Collectors' offices .. .. Rs. 729
Do. do. in Taluk offices 2,248
Do. do. in Deputy Tahsildars' offices 3,611
Do. of travelling allowance of Special Fund clerks 100
Rewards for impounding cattle 300
Cattle pound share of contingencies 1,900
Total .. 8,888

† Includes pound gumastah in the Bhadráchalam Taluk office.

(True Extract.)

Lowell Davidson

Acting Secretary. 14 OCT 1898

To the Secretary to Government, Revenue Department.
„ Accountant-General.
Copies to all Collectors (except Madras).

Exd. P. Seetharam.

Revised Estimate for 1898–99 and Budget Estimate for 1899–1900

Serial number of items.	Details.	Budget estimate for 1899–1900.		Revised estimate for 1898–99.		Sanctioned estimate for 1898–99.		Accounts for 1897–98.	
1	2	3		4		5		6	
	EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	20. POLICE—PROVINCIAL—*cont.*								
	Cattle Pounds—cont.								
	Contingencies.								
	(Part cost transferred from 3. Land Revenue pages)								
11	Hospital charges	330		320		320		113	
12	Rents, rates and taxes	674		610		637		510	
13	Service telegrams	33		31		19		2	
14	Hot and cold weather charges	28		27		28		8	
15	Purchase of books	11		11		16		8	
16	Purchase and repair of furniture ..	267		334		403		7	
17	Binding charges	103		111		133		292	
18	Record-room charges, ...	7		7		14		86	
19	Carriage of stationery, &c.	172		186		250		4	
20	Purchase of country articles each costing not less than Rs. 50 .. less than Rs. 50 .	.. 211		.. 113		.. 55		58 ..	
21	Purchase of European articles each costing not less than Rs. 5 .. less than Rs. 5 ..	5 15		5 14		10 ..		97 ..	
22	Lighting charges	9		7		8		2	
23	Tom-tom charges	14		13		7		2	
24	Money order commission	20		10				2	
25	Office expenses	1		1		..		6	
26	Burial charges	..		..		..		..	
27	~~Printing at private presses~~							5	
	Total ..	2,81,500	1,900	2,77,900	1,800	2,77,900	1,900	2,64,322	1,262
	Adjusting Heads.								
28	Contributions to Local Funds for the travelling allowance of District Audit clerks	100	100	100	100	100	100	26	26

of the receipts and charges of cattle pounds (Detailed accounts XVII-C and 20-G—Police)—*cont.*

Accounts, 5 months, 1898–99.	Average.	Actuals, for 1897–98.	Actuals for 1896–97.	Actuals for 1895–96.	Explanatory Remarks.
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	
252	~~1,628~~	1,200	905	2,779	*Contingencies.*—The revised and budget estimates are based on requirements as reported by Collectors. An increased provision against "Hospital charges" is made for the establishment of hospital pounds in connection with cattle fairs in some districts.
252					
~~84802~~	31	26	~~86~~ 23	27	

Certificate of agreement between the Accountant-General's final statements of transactions for 1897–98 *and the actuals adopted in this estimate.*—The figures adopted as the "Actuals" of 1897–98 are those reported by Collectors after they had an opportunity of reconciling their accounts with the Accountant-General's preliminary accounts. The Accountant-General's final statements were only recently received and they have been duly communicated to Collectors with instructions to carry out the necessary reconciliations. It may, however, be observed that the "Actuals" of receipts reported by Collectors correspond absolutely with the Accountant-General's final accounts and that the total charges only differ by Rs. 152 or 0·006 per cent.

APPENDIX B.

STATEMENT showing establishments in Collectors' and Taluk offices for which provision is required in the Cattle Pound, &c., Budget Estimates for 1899-1900.

Districts.	Clerks in Collectors' offices.			Clerks in Taluk offices.			Cattle Pounds and Special Funds Share of the annual cost of local audit clerks.	Percentage of the cattle pound receipts of 1897-98 to the total receipts of cattle pounds, the Village Service Fund and the Irrigation Cess Fund for that year.	Remarks.
	Number.	Rate of pay.	Annual cost.	Number.	Rate of pay.	Annual cost.			
1	2	3	4	5	6	7	8	12	13
		Rs.	Rs.		Rs.	Rs.	Rs.		
1. Ganjám ..	2	1 on Rs. 20 1 „ 15	420	3	15	540	75	7	The portion chargeable to 20 Police—Cattle Pounds of the annual cost of establishment shown in this statement is Rs. 6,796 as shown below :— I Share determined in the proportions shown in column 12 of cost of— Rs. (1) Special Fund clerks in Collectors' offices .. .. 729 (2) Local Audit clerks .. .. 208 (3) Special Fund clerks in Taluk offices exclusive of one clerk in Kistna (Nuzvid) and one in Godávari (Bhadrachalam) .. 1,888 (4) Pound gumastah in the Polavaram Deputy Tahsildar's office. 11 II Special Fund clerks in Bhadrachalam and Nuzvid .. 360 III Pound gumastahs in Deputy Tahsildars' offices exclusive of that at Polavaram .. .. 3,600 Total .. 6,796
2. Vizagapatam ..	1	1 „ 20	240	1	15	180	105	12	
3. Gódávari ..	2	1 „ 30 1 „ 15	540	(a) 10	15	1,800	150	6	
4. Kistna ..	3	1 „ 35 1 „ 25 1 „ 15	900	12	15	2,160	150	11	
5. Nellore ..	2	1 „ 25 1 „ 15	480	9	15	1,620	105	11	
6. Cuddapah ..	2	1 „ 25 1 „ 15	480	11	15	1,980	75	5	
7. Anantapur ..	2	1 „ 20 1 „ 15	420	8	15	1,440	60	6	
8. Bellary ..	2	1 „ 20 1 „ 15	420	8	15	1,440	75	6·5	
9. Kurnool ..	2	1 „ 25 1 „ 15	480	8	15	1,440	60	6	
10. Chingleput ..	2	1 „ 25 1 „ 15	480	6	15	1,080	75	10	
11. North Arcot ..	2	1 „ 30 1 „ 15	540	9	15	1,620	105	9	
12. South Arcot ..	2	1 „ 30 1 „ 15	540	8	15	1,440	120	8	
13. Tanjore ..	2	1 „ 30 1 „ 15	540	9	15	1,620	165	5	
14. Trichinopoly ..	2	1 „ 25 1 „ 15	480	5	15	900	75	7	
15. Madura ..	2	1 „ 25 1 „ 15	480	6	15	1,080	120	11	
16. Tinnevelly ..	2	1 „ 30 1 „ 15	540	9	15	1,620	120	6	
17. Coimbatore ..	2	1 „ 25 1 „ 15	480	10	15	1,800	105	4	
18. Nilgiris ..	..	..	..	..	..	..	240	22·6	
19. Salem	2	1 on Rs. 30 1 „ 15	540	9	15	1,620	105	8	
20. South Canara ..	2	1 „ 20 1 „ 15	420	6	15	900	75	3	
21. Malabar ..	2	1 „ 25 1 „ 15	480	1	(c) 22½	270	150	4·5	
Total ..	40	..	9,900	147	..	26,550	2,310	..	

(a) Inclusive of the pound work in Bhadrachalam taluk who was specially sanctioned for pound work—*vide* G.O., Mis. No. 1289, Revenue, dated 6th April 1893, though his pay has hitherto been debited to the "Road Fund."

(b) The Collector reports that the pay of the pound gumastah in the Polavaram Deputy Tahsildar's office is apportioned between Cattle Pounds and the Village Service Fund, as the clerk has much work to do in connection with the Village Service Fund.

(c) Includes a local allowance of Rs. 7½.

D/4 1,000—8-4-27.

REVENUE DEPARTMENT.

No. 7063 of 98.

From The Board of Revenue (L.R.)

Dated 11th October 1898.

FOR ORDERS.

With the Proceedings read above, the Board submits the budget estimates ~~for the year~~ of the receipts and charges of Cattle Pounds for 1899-1900. They compare as shown below with the budget and revised estimates for 1898-99.

Abstract.	B.E 1898-99.	R.E 1898-99.	B.E 1899-1900.
Receipts.	3,60,000.	3,60,000.	3,60,000.
Expenditure.			
Establishment { Special Fund clerks.	6,737.	6,800.	6,800.
Establishment { Pound Keepers.	1,43,663.	1,41,300.	1,41,300.
Travelling allowance.	100.	100.	100.
Supplies & Services.	1,25,500.	1,27,800.	1,31,400.
Contingencies.	1,900.	1,800.	1,900.
Total.	277,900.	277,800.	281,500.
Contributions to Local Funds.	100.	100.	100.

2. Receipts. The sanctioned estimate for 1898-99 was based on the actuals of 1895-96, a normal year. The revised estimate which

vide remark at page 5 of G.O. 988, 26-11-97.

represents the actuals of the first five months of the current year and of the last seven months of 1897-98 agrees with the sanctioned estimate for 1898-99 and has been adopted as the budget estimate for 1899-1900.

3. Expenditure

(1). Establishment. In the case of Special fund clerks, the revised estimate for 1898-99 has been arrived at by distributing the cost of establishment between Cattle Pounds, the village Service fund and the Irrigation Cess fund in the ratio of their receipts for 1897-98, the ratio being determined and the distribution made separately for each district. But in the case of poundkeepers &c, the revised estimate represents the sum of the actuals of five months of the current year and of seven months of 1897-98. In both the cases the budget estimate is fixed at the same figure as the revised estimate.

(2). Supplies and Services. The increased provision under this head in the budget estimates for the next year ~~over this head~~ occurs under 'Construction and repair of pounds' & 'Feedingcharges'.

× Appendix B to the current under revised estimate for the construction and repair of pounds the Collectors appear to have applied for Rs 88,110, but in order to keep the total revised estimate of expenditure within the ~~sanctioned~~ sanctioned grant the Board has fixed the revised estimate at Rs 86,400 by disallowing the increased allotments applied for by some Collectors and by modifying the sanctioned allotments for other districts. The budget estimate for 1899-1900 is based on the amounts applied for by Collectors. As regards feeding charges, the revised estimate which represents the actuals of the first five months of the current year and of the last seven months of 1897-98, has been adopted as the budget estimate for the next year.

(3) Contingencies. The revised estimate for the current year and the budget estimate for the next year are based on requirements as reported by

Collectors.

4. Submitted that the estimates may be accepted.

C.A.
25/10/98.

Levy
25/X/98

The only point calling for notice is the increase proposed for the next year in the construction & repair of pounds. This comes to only 3600 Rs (from Rs 86,400 to Rs 90000) & may, it is submitted be allowed; the total receipts show a substantial surplus over & above the total charges under this head (Cattle Pounds)

25.X.98

The estimates may be accepted. The increase in est. for construction of pounds is small & is much wanted

26/10/98

Financial
Rev Dept no CURRENT NO. 3050
Rev Reg 26.X.98

Revenue
~~Political~~ (1898) Department.

CURRENT No. 4436

REV. DEPT. 29 OCT 98

From The Board of Revenue, Land Revenue, Madras.

Order

No. 2663 Routine

Dated 28th October 1898.

Received 29/x

Registered 31/x

Enclosures

Spare copies

SUBJECT.

Requesting that certain alterations may be made in the budget estimates of charges of Cattle Pounds & Land Revenue for 1899-1900.

As errors corrected in G.O.
30.9.98
1.11.98

BACK PAPERS.

G.O.	No.	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

2,000
15-7-98.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Land Revenue).

No.2665 Routine, Dated 28th October 1898.

Resolution.

In continuation of its Proceedings No.269,dated - 11th October 1898,the Board requests that the following further - alterations may be made in the estimates submitted with Board's - Proceedings No.262,dated 30th September 1898.

Serial No. of items.	Items of Contingencies of Special Fund Establishments under "5-A-Land Revenue- Charges of District Administration."	For--Rs.	Read Rs.
1.	Purchase of country and European articles.	1400	1128
2.	Repairs of furniture----------		
3.	Rents,rates and taxes----------	510	724
4.	Telegram charges----------	30	36
5.	Record room charges----------	..	7
6.	Purchase of books----------	..	11
7.	Tom Tom charges----------	10	14
8.	Hospital charges----------	320	330
9.	Money order commission----------	..	20

The revision of the estimates in the case of items 2 to 9 is necessary with reference to the detailed allotments provided under these heads in the Cattle Pounds estimate.The revised figures entered against items 2 and 3 also leave a margin for expenditure connected with the Village Service Fund.The increased provision - for items 2-9 will be met by the reduction proposed in item 1.

2.

2. In the estimates submitted with Board's Proceedings No. 269, dated 11th October 1898, provision for the cattle pounds' share of cost of travelling allowance of Local Audit clerks was made under "Adjusting heads" in accordance with instructions issued by the Accountant-General in 1897, when it was assumed that the charge would in the first instance be incurred from Local Funds. As in a recent letter the Accountant-General has stated that the charge should in the first instance be met from Provincial Revenues and as the necessary provision has been made under "3A-Land Revenue:-Charges of District Administration--Local Fund establishments in Collectors' offices", it is requested that the provision of Rs.100 made under "Adjusting heads" may be transferred to "Allowances 20-Police-Cattle Pounds", a deduction of Rs.308 instead of Rs.208 being made under "3A Land Revenue---Charges of District Ad--ministration-Local Fund Establishments."

	Rs.
Share of cost of Establishments-----	208
----,,----Travelling allowance-----	100
	Rs.308

(True Extract)

Donell Davidson
Ag. Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General.

Q.B.

D 1,000—8-4-97.

REVENUE DEPARTMENT.

Financial C No. 3050 of 98.
Rev. C no. 7436 of 98.

From The Board of Revenue (3A).

Dated 28th October 1898.

FOR ORDERS.

With reference to para 2 of the draft order proposed by the Financial Department on the budget estimates of receipts and charges of cattle pounds for 1899-1900, it is submitted that rule 12 of the instructions for the preparation of budget estimates prescribes what figures should be entered as sanctioned estimate and does not refer to the figures of the revised estimates quoted in the column of explanatory remarks. The Board's figures re Sanctioned estimates are entered exactly as given in the printed Civil estimates and it seems unnecessary to draw the attention of the Board to rule 12. The first portion of para 2 of the draft order should,

Ltr to Fin
Ltr

it is submitted, be omitted. The actuals for 1895-96 entered in the B.P. agree with those given in the Civil Budget estimates. As only the figure under the adjusting head has not been entered, the words '1895-96 and' may also be omitted.

2. In Proceedings No 2663 of 28-10-98 since received, the Board requests that the provision for the Cattle pounds' share of cost of travelling allowance of Local audit clerks should be transferred from 'Adjusting heads' to 'Allowances'. The necessary alterations will be made in the budget.

Secy.

2/11/98.

Para 2 of the first draft may be submitted as accepted; it is for that Department to decide the meaning of the Budget Rules.

But any better to include the matter mentioned in para 2 of the note (A) above in the Budget'

C.S.

This has been done. The order below may issue?

C.M.S
5/11/98

Yes

Yes. 8/11/98

A

Yes

8/11/98

To Fin: Dept.

Government (1898) of Madras.

FINANCIAL.

Recd.	1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1021, 8th November 1898.

NOVEMBER.

Budget Estimates.

Accepting the — of receipts and charges on account of "Cattle Pounds" for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue (Land Revenue), No. 269, dated 11th October 1898.

Proceedings of the Board of Revenue (Land Revenue), R. No. 2663, dated 28th October 1898.

Order—No. 1021, Financial, dated 8th November 1898.

The estimates are accepted.

2. The attention of the Board will be drawn to rule 12 of the instructions for the preparation of budget estimates. The figures quoted as those of the revised estimates for 1897–98 in the column of explanatory remarks are those of the revised estimates proposed by the Board and not the figures in the Civil Budget estimates. The actuals for 1895–96 and 1896–97 do not correspond with those given in the Civil Budget estimates as required by rule 40-A. The necessary alterations have been made.

(True Extract.)

for *Chief Secretary.*

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

Exd. C. M. Thumbuswamy.

[Appendix.

Details.	Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.	Accounts, 5 months, 1898-99.	Average.	Actuals, 1897-98.	Actuals, 1896-97.	Actuals, 1895-96.	Explanatory Remarks.
1	2	3	4	5	6	7	8	9	10	11
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
Detailed Account No. XVII C. Police—Fees, Fines and Forfeitures.										
Fines on stray cattle	2,95,200	2,95,200	2,97,000	2,87,748	1,22,718	2,89,249	2,87,748	2,82,884	2,97,114	*Revised Estimate and Actuals for* 1897-98.—The actuals for 1897-98 (Rs. 3,51,154) exceeded the revised estimate for the same year (Rupees 3,48,000) by Rs. 3,154 owing chiefly to the fact that the revised estimate was based on the actuals of 1896-97 which showed a large falling off on account of the unfavourable season.
Sale-proceeds of forfeited or impounded cattle	21,800	21,800	24,000	20,714	8,142	23,002	20,714	23,951	24,341	
Fees on account of feeding	40,700	40,700	37,000	40,547	17,378	37,333	40,547	35,070	36,381	
Other pound receipts	2,300	2,300	2,000	2,145	921	1,905	2,145	1,740	1,831	
	3,60,000	3,60,000	3,60,000	3,51,154	1,49,159					*Sanctioned and Revised Estimates for* 1898-99.—The revised estimate, which represents the actuals of five months of the current year and of the last seven months of 1897-98, agrees with the sanctioned estimate which was based on the actuals of 1895-96, a normal year.
Numbers. 1898-99. 1899-1900.										*Budget Estimate for* 1899-1900.—The revised estimate has been repeated.
EXPENDITURE.*										
PROVINCIAL.										
Detailed Account No. 20-G. Police—Cattle Pounds.										
Establishment—										
† † 40 40 Special Fund clerks in Collectors' offices inclusive of the Local Audit clerks—Part salary transferred from 3. Land Revenue ..	937	937	1,040							
146 147 Special Fund clerks in Taluk offices—Part salary transferred from 3. Land Revenue ..	2,248	2,248	2,414	6,668	2,306					
21 21 Special Fund clerks in Deputy Tahsildars' offices—Part salary transferred from 3. Land Revenue	3,611	3,611	3,283							EXPENDITURE.
8949 9007 Poundkeepers ‡	1,28,300	1,28,300	1,31,400	12,584	52,734	1,27,914	1,27,153	1,26,000	1,30,589	*Establishments.*—For details of establishments—*vide* Appendix. The revised estimate for 1898-99 on account of clerks has been arrived at by distributing the cost of sanctioned establishments between Cattle Pounds, the Village Service Fund and the Irrigation Cess Fund in the ratio of their receipts for 1897-98, the ratio being determined and the distribution made separately for each district. The revised estimates on account of poundkeepers, watchmen and sweepers represent the sum of the actuals of five months of the current year and of seven months of 1897-98. The revised estimates have been adopted as the budget estimates for 1899-1900 also.
1793 1800 Watchmen and sweepers ‡ ..	13,000	13,000	12,263		5,537	12,309	12,584	12,077	12,265	
Add—for rounding ..	4	4	..		60,577					
	1,48,100	1,48,100	1,50,400	1,46,405						
Allowances—										
Travelling allowances of clerks other than Local Audit clerks transferred from 3. Land Revenue	200	200	100	103	45					
Supplies and Services—										
Construction and repair of pounds	90,000	36,400	87,700	75,514	6,317	77,352	75,514	79,642	76,899	*Supplies and Services.*—Under revised estimate for the construction and repair of pounds, a sum of Rs. 88,110 was applied for by Collectors. But in order to keep the total revised estimate of expenditure within the sanctioned grant, the Board has fixed the revised estimate at Rs. 86,400 by disallowing the increased allotments applied for by some Collectors in their revised estimates and by modifying the sanctioned allotments for other districts as shown below :—
Feeding charges	40,700	40,700	87,000	40,461	17,315	37,251	40,461	34,956	36,337	
Rewards for impounding cattle—Part cost transferred from 3. Land Revenue ..	300	300	300	302	182	302	302	..	..	
Refunds	400	400	500	335	114	450	335	778	238	
	1,31,400	1,27,800	1,25,500	1,16,612	23,928					
Carried over ..	2,79,700	2,76,100	2,76,000	2,63,120	84,550					

	Sanctioned grant.	Revised grant.
	Rs.	Rs.
Anantapur	8,300	8,000
South Arcot	8,500	8,350
South Canara	600	450
Tanjore	5,300	4,660
Tinnevelly	5,300	5,200
Chingleput	2,000	2,040

For the budget estimate of outlay on the construction and repair of pounds, the amounts applied for by Collectors have been adopted. As regards the variations in respect of the actuals and estimates of "Feeding charges"—*vide* explanation under "Receipts." The outlay on the construction and repair of pounds for the five months ending August 1898 is small as compared with the sanctioned grant. The attention of Collectors has been drawn to the matter.

* The expenditure is controlled by the Board of Revenue (Land Revenue).

† Special Fund clerks only.

‡ Paid at a percentage of the collections.

Details.	Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.	Accounts, 5 months, 1898-99.	Average.	Actuals, 1897-98.	Actuals, 1896-97.	Actuals, 1895-96.	Explanatory Remarks.
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL—*cont.*										
Detailed Account No. 20-G. Police—Cattle Pounds—*cont.*										
Brought forward ..	2,79,700	2,79,100	2,76,000	2,63,129	84,550					
Contingencies— (Part cost transferred from 3. Land Revenue)										
Hospital charges	330	320	320	113						
Rents, rates and taxes	674	610	637	610						
Service telegrams	33	31	19	2						
Hot and cold weather charges	28	27	28	8						
Purchase of books	11	11	16	7						
Purchase and repair of furniture ..	267	331	30	292						
Binding charges	103	111	133	86						
Record-room charges, ...	7	7	14	4						
Carriage of stationery, &c.	172	186	250	58						
Purchase of country articles each costing not less than Rs. 50 ..	..	..	..	..						
Purchase of country articles each costing less than Rs. 50 ..	211	113	55	97	252	1,855	1,200	1,585	2,779	* *Contingencies.*—The revised and budget estimates are based on requirements as reported by Collectors. An increased provision against "Hospital charges" is made for the establishment of hospital pounds in connection with cattle fairs in some districts.
Purchase of European articles each costing not less than Rs. 5	5	5	..	..						
Purchase of European articles each costing less than Rs. 5 ..	15	14	10	..						
Lighting charges	9	7	..	2						
Tom-tom charges	14	13	8	2						
Money-order commission	20	10	7	2						
Office expenses	1	1	..	6						
Burial charges	..	..	..	5						
Printing at private presses	--	--	--	5						
	1,900	1,800	1,900	1,202	252					
Total ..	2,81,600	2,77,900	2,77,900	2,64,322	84,802					
ADJUSTING HEADS.										
Contributions to Local Funds for the travelling allowance of District Audit clerks	..	..	100	26	..	25	26	23	27	
	..	..	100	26						

* Provided under Allowances.

STATEMENT showing Establishments in Collectors' and Taluk offices for which provision is required in the Cattle Pound, &c., Budget Estimates for 1899-1900.

Districts.	Clerks in Collectors' offices.			Clerks in Taluk offices.			Clerks in Deputy Tahsildars' offices.			Cattle Pounds and Special Funds Share of the annual cost of local audit clerks.	Percentage of the Cattle Pound receipts of 1897-98 to the total receipts of Cattle Pounds, the Village Service Fund and the Irrigation Cess Fund for that year.	Remarks.
	Number.	Rate of pay.	Annual cost.	Number.	Rate of pay.	Annual cost.	Number.	Rate of pay.	Annual cost.			
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.		
1. Ganjam	2	1 on Rs. 20 1 ,, 15	420	3	15	540	..	..	..	75	7	The portion chargeable to 20-G. Police—Cattle Pound of the annual cost of establishment shown in this statement is Rs. 6,796 as shown below :—
2. Vizagapatam	1	1 ,, 20	240	1	15	180	..	..	..	105	12	I. Share determined in the proportions shown in column 12 of cost of—
3. Godávari	2	1 ,, 30 1 ,, 15	540	(a) 10	15	1,800	(b) 4	15	720	150	6	Rs.
4. Kistna	3	1 ,, 35 1 ,, 25 1 ,, 15	900	12	15	2,160	1	15	180	150	11	(1) Special Fund clerks in Collectors' offices 729
5. Nellore	2	1 ,, 25 1 ,, 15	480	9	15	1,620	3	15	540	105	11	(2) Local Audit clerks 208
6. Cuddapah	2	1 ,, 25 1 ,, 15	480	11	15	1,980	..	..	..	75	5	(3) Special Fund clerks in Taluk offices exclusive of one clerk in Kistna (Nuzvid) and one in Gódávari (Bhádrachalam) .. 1,888
7. Anantapur	2	1 ,, 20 1 ,, 15	420	8	15	1,440	..	..	..	60	6	(4) Pound gumastah in the Polavaram Deputy Tahsildar's office. 11
8. Bellary	2	1 ,, 20 1 ,, 15	420	8	15	1,440	..	..	..	75	6·5	II. Special Fund clerks in Bhadrachalam and Nuzvid 360
9. Kurnool	2	1 ,, 25 1 ,, 15	480	8	15	1,440	..	..	..	60	6	III. Pound gumastahs in Deputy Tahsildars' offices exclusive of that at Polavaram 3,600
10. Chingleput	2	1 ,, 25 1 ,, 15	480	6	15	1,080	..	..	..	105	9	Total .. 6,796
11. North Arcot	2	1 ,, 30 1 ,, 15	540	9	15	1,620	6	15	1,080	105	9	
12. South Arcot	2	1 ,, 30 1 ,, 15	540	8	15	1,440	..	..	..	120	8	
13. Tanjore	2	1 ,, 30 1 ,, 15	540	9	15	1,620	..	..	..	165	5	
14. Trichinopoly	2	1 ,, 25 1 ,, 15	480	5	15	900	..	..	..	75	7	
15. Madura	2	1 ,, 25 1 ,, 15	480	6	15	1,080	7	15	1,260	120	11	
16. Tinnevelly	2	1 ,, 30 1 ,, 15	540	9	15	1,620	..	..	..	120	6	
17. Coimbatore	2	1 ,, 25 1 ,, 15	480	10	15	1,800	..	..	..	105	4	
18. Nilgiris	..	..	..	..	..	..	..	..	..	240	22·5	
19. Salem	2	1 on Rs. 30 1 ,, 15	540	9	15	1,620	6	15	1,080	105	8	
20. South Canara	2	1 ,, 20 1 ,, 15	420	5	15	900	..	..	..	75	3	
21. Malabar	2	1 ,, 25 1 ,, 15	480	1	22½	270	..	..	..	150	4·5	
Total ..	40	..	9,900	147	..	26,550	21	..	3,780	2,310	..	

(a) Inclusive of the pound clerk in Bhadrachalam taluk who was specially sanctioned for pound work—*vide* G.O., Mis. No. 1289, Revenue, dated 6th April 1893, though his pay has hitherto been debited to the "Road Fund."
(b) The Collector reports "that the pay of the pound gumastah in the Polavaram Deputy Tahsildar's office is apportioned between Cattle Pounds and the Village Service Fund, as the clerk has much work to do in connection with the Village Service Fund.
(c) Includes a local allowance of Rs. 7½.

[G/24]
200—12-10-98.

Financial DEPARTMENT.

Papers to be read in Proceedings :—

Again G.O., No. , dated 189 .

Again G.O., No. , dated 189 .

Current No. 3050 of 1898, dated 11-10-98, from the Board of Rev (L.R.)
" " 7436 " 1898, " 29-10-98 (No 269), " "
" " " 189 , " (2663 R.), " "

CS.

ORDER No 1021 dt 8-11-98.

P.S.

CS.

Revenue may be asked to accept para 2?

Cms 31.X.98. Y.S. 1/21/10/98.

No 2333, dt 31-10-98.

To Rev no.

The estimates are accepted.

2. The attention of the Board will be drawn to rule 12 of the instructions for the preparation of budget estimates. The figures quoted as those of the revised estimates for 1897-98 in the column for explanatory remarks are those of the revised estimates proposed by the Board and not the figures in the Civil Budget estimates. The actuals for 1895-96 and 1896-97 do not correspond with those given in the Civil Budget estimates as required by rule 40 A. The necessary alterations

alterations have been made.

Circ. 25.x.48

1/2/11/48.

The Rev dept.
" Board of Edn (L.R.)
A. G.
Editor Jails.

mb
21-10-48.

Board's hrs. and appendix

PRESS, Print heading of Current only in proceedings and treat the Estimate as an appendix to the order.

First copy sent to Press: 6

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Despatched in print.

Number of copies required: Order complete. 50 / Letter only. / Order complete with Letter.

Read again G.O., No. 192 , dated

four hours
1/11/48

Current No.

Enclosure to C. No.

Order of Government

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch as original.

N.B.—

A = Print in full.
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