Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1250.

DATED 19-12-98.

INDEXED. 9/19

[Despatch Abstract.]

Budget Estimate

Passing orders on the revised & budget Estimates of the Village Service Funds for 1898-99 + 1899-1900 respectively

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1250, 19th December 1898.

DECEMBER.

Budget Estimate.

Passing orders on the revised and budget estimates of the Village Service Fund for 1898–99 and 1899–1900 respectively.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), No. 311, dated 18th November 1898.

Resolution—No. 311, dated 18th November 1898.

The Board submits to Government the revised estimate of the Village Service Fund for 1898–99, together with the budget estimate for 1899–1900.

2. The Village Service Fund opened with a balance of Rs. 13,89,884 at the beginning of the current official year. According to the revised estimates herewith submitted, the balance on 1st April 1899 will be just under 8 lakhs of rupees. If the receipts for 1899–1900 were calculated at the rate of 7 pies in the rupee as in 1898–99, there would be a deficit of more than a lakh on 31st March 1900. The Board accordingly proposes to raise the rate of cess for fasli 1309 (July 1899—June 1900) to 8 pies in the rupee: and a draft notification to this effect will be submitted for the approval of Government in due course.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—No. 1250, Financial, dated 19th December 1898.

The estimates are accepted subject to the following modifications:—

(1) The budget estimate of receipts for 1899–1900 under VI. Provincial Rates—Local—Village Cess will be altered with reference to the figure adopted by Government under "I. Land Revenue—Miscellaneous—Local—Government Contributions."

(2) The budget estimate of charges under "Contribution from Local to Provincial" on account of Controlling and Audit establishments at the Presidency will be calculated at ·24 per cent. of the receipts (*vide* G.O., No. 2250 L., dated 25th November 1890) and fixed at Rs. 10,500.

(True Extract.)

G. STOKES,
Chief Secretary.

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

[Appendix.

Exd. C. M. Thumbusamy.

RECEIPTS AND EXPENDITURE.

VILLAGE SERVICE FUND.

LOCAL.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
RECEIPTS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1-B. LAND REVENUE—MISCELLANEOUS.								
Government assignment	(a) 22,68,000		21,15,000		20,75,000		21,50,991	
Miscellaneous	..		..		..		33	
		22,68,000		21,15,000		20,75,000		21,51,024
VI. PROVINCIAL RATES.								
Rates and Cesses on Land.								
Cess on lands (Acts IV of 1864 and IV of 1893)	(b) 22,68,000		21,15,000		20,75,000		21,51,430	
Cesses collected over and above land assessment (Malabar).	88,000		88,000		92,000		87,356	
Miscellaneous	..		..		..		24	
		23,56,000		22,03,000		21,67,000		22,38,810
Total, Receipts ..	..	46,24,000	..	43,18,000	..	42,42,000	..	43,89,834
EXPENDITURE.								
I. REFUNDS AND DRAWBACKS.								
Village Service Funds	(c) 1,350		1,400		1,260		1,268	
		1,350		1,400		1,260		1,268
3-C. LAND REVENUE.								
Land Records and Agriculture.								

Numbers.								
1898-99.	1899-1900.							
14,463	14,243	Karnams 46 (20), 18 (19), 19 (18), 35 (17), 11 (16), 176 (15), 13 (14), 64 (13), 320 (12), 55 (11), 1,616 (10), 238 (9), (8½), 8,642 (8), 1,423 (7), 849 (6), 510 (5), 123 (4), 70 (3), (2), (1-6-8), 12 (1).	(d) 13,94,915		(e) 14,17,300		12,50,309		12,80,703
431	457	Assistant karnams (12), 24 (10), 54 (8), 17 (7), 254 (6), 107 (5).	(d) 34,344				32,604		
		Temporary menons in Malabar and temporary shanbogues in South Canara.	12,800		11,500		12,800		
		Provision for raising the pay of karnams ..	..		..		2,00,000		
			14,42,059		14,28,800		14,95,713		
		Add or *deduct* for rounding ..	+ 41		..		— 13		
				14,42,100		14,28,800		14,95,700	12,80,703
3-E. LAND REVENUE.								
Allowances to District and Village officers.								

Numbers.								
1898-99.	1899-1900.							
16,566	16,378	Munsifs 2 (20), 5 (15), 91 (12), 130 (10), 86 (9), 350 (8), (7½), 1,366 (7), 5,352 (6), 411 (5½), 5,407 (5), 251 (4), 863 (3½), (3-5-4), 500 (3), 1,561 (2), (1).	(h) 10,27,278				10,21,648		
1,021	1,021	Potails in South Canara paid annually in lump sums.	22,095				22,095		
1,308	1,225	Monigars 9 (10), 108 (8), 21 (7), 91 (6), 634 (5), 321 (4), 4 (3½), 24 (3), 13 (2).	74,556				80,346		
26,499	26,867	Vettis, 2 (7), 13 (6), 94 (5), 16,714 (4), 139 (3½), 895 (3¼), 6,602 (3), 49 (2½), 698 (2), 97 (1½), 1,557 (1), 7 (2 5/8).	(i) 11,26,309				10,88,005		
648	648	Forest watchmen 239 (6), 409 (5).	41,748	(f)	33,27,500 (g)		41,748	..	33,01,366
21,651	21,101	Taliaries 8 (6), 1,059 (5), 12,357 (4), 138 (3½), 975 (3¼), 4,179 (3), 49 (2½), 689 (2), 96 (1½), 1,551 (1).	8,89,863				8,93,679		
22	21	Taliaries on varying salaries from As. 8 to Rs. 1-5-4.	183				210		
668	668	Village constables 60 (7), 210 (6), 398 (5).	44,040				44,040		
1,833	1,836	Nirgantis (20), 87 (5), 1,397 (4), 329 (3), 22 (2).	84,888				82,680		
1	1	Superintendent (39) ..	468				468		
3	3	Overseers 3 (12)	432				432		
170	177	Nirgantis (temporary) for six months in a year.	4,278				4,092		
..	..	Belts and badges ..	142		132		..	(j)	..
..	..	Rents, rates and taxes ..	332		327		..		
		Carried over ..	33,16,612		33,27,959		32,79,443		33,01,366

EXPLANATORY REMARKS.

(a) and (b) These estimates are those adopted in the estimate of land revenue receipts. They have beenprepared on the assumption that the rate of village-cess for faeli 1309 will be 8 pies in the rupee, 7 pies being the present rate.

(c) The estimates represent the probable requirements as reported by Collectors.

(d) and (e) The budget estimates represent the cost of the sanctioned establishment and the revised estimates the sum of the actuals of the first six months and the proportionate cost for the remaining six months of the sanctioned establishment. Rs. 64,000 are added to the revised estimate thus arrived at for payment of increased salary to karnams from 1st April 1898 with reference to Government Order, No. 513, Revenue, dated 6th September 1898.

(f) and (g) *Vide* remarks (d) and (e) for explanation of the method of calculation adopted.

(h) Includes the additional allowance of Re. 1 *per mensem* for 8 months in the year to the munsif of Salihundam in the Ganjám district (*vide* Government Order, Mis. No. 2625, Revenue, dated 20th June 1898).

(i) Includes the pay of 2 vettis on Rs. 3 per mensem for 8 months in the year sanctioned in Government Order, Mis. No. 2625, Revenue, dated 20th June 1898.

(j) Included in the sanctioned estimate under "Travelling allowance of Local audit clerks" and "contingencies of Special Fund establishments" under ADJUSTING HEADS, *contribution* from Local to Provincial.

	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts 1897-98.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	33,16,612		33,27,959		32,79,443		33,01,366	
EXPENDITURE—*cont.*								
3-E. LAND REVENUE.								
Allowances to District and Village officers—*cont.*								
Provision for payment of arrear salaries of village officers.	40,000		40,000		40,800		..	
Anticipated increases owing to the revision of village establishments (*k*).	2,52,000		2,250		50,000		..	
	36,08,612		33,70,209		33,70,243		..	
Deduct—Probable savings ..	*30,712*		*27,009*		*24,843*		..	
		35,77,900		33,43,200		33,45,400	..	33,01,366
Total, 3. Land Revenue ..		50,20,600		(*l*) 47,95,500		48,41,100		45,82,069
45. CIVIL WORKS.								
In charge of Civil Officers.								
Original works (*m*)	24,000		20,000		20,000			
Repairs (*n*)	22,000		15,000		16,000		26,015	
		46,000		35,000		36,000		26,015
ADJUSTING HEADS.								
Contribution from Local to Provincial.								
Controlling and audit establishments at the Presidency (*o*).	10,500		6,700		12,600		14,419	
Number. 1898-99. 185	Number. 1899-1900. (*p*) 186 For establishment in Collector's office inclusive of the Local Audit establishment.	35,400		35,400		35,200		
.. ..	For establishment in taluk offices.						41,006	
Pension contributions on account of Special Fund clerks and Special and Local Fund audit establishments.		5,900		5,900		5,900		
Travelling allowance of Local Audit clerks.		400		600		500		
Contingencies of Special Fund establishments.		3,100		2,800		2,300	458	
							1,218	
Stationery supplied from the central stores .		18,500		17,500		17,000		
Printing at Government Presses, &c. ..		1,700		1,700		1,600	19,098	
							1,326	
		75,500		70,600		75,100		77,525
Contributions to other Local Funds.								
Travelling allowance of Local Fund Audit clerks.		750		700		800	313	
Contribution to the Irrigation Cess Fund ..		4,900		4,900		5,270		
							4,838	
		5,650		5,600		6,070		5,151
Total Charges ..		51,48,500		49,08,100		49,59,530		46,92,028

EXPLANATORY REMARKS.

(*k*) The bulk of the large increase under this item is rendered necessary owing to the probability of the Tanjore Scheme now before Government being brought into effect on 1st April 1899. The annual increase of expenditure anticipated in that scheme is Rs. 2·46 lakhs, of which the Board has allowed ½ in this estimate, being the portion that will fall due within the year.

The deductions on account of probable savings represent the totals of Collectors' estimates.

(*l*) Includes a provision of Rs. 23,500 for payment of famine batta.

(*m*) The budget estimate under "original works" represents the Collectors' estimates as modified by the Board, the principal adopted being that new chavadis should be sanctioned only in villages where the population exceeds 5,000, or the beriz is over Rs. 3,000 and the population not less than 1,000.

(*n*) Collectors' figures have been adopted.

(*o*) The revised estimate represents 0·15 per cent. of the Village Service Fund receipts of 1896-97 (*vide* G.O., No. 2473 L., dated 22nd December 1897). The budget estimate is fixed at 0·24 per cent. of the estimated receipts of the Village Service Fund for 1899-1900 under G.O., No. 2250 L., dated 25th November 1898.

(*p*) Inclusive of the Special Fund Clerk in the Deputy Tahsildar's office, Polavaram, Gódávari district.

Note.—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 figures. The Accountant-General's final statements could not be communicated to Collectors until after they had submitted their budget estimates of charges. It is however observed that the "actuals" reported by Collectors correspond very closely with the Accountant-General's final accounts; the total receipts differ by only Rs. 2,560 or 0·06 per cent. and the charges by Rs. 6,147 or 0·13 per cent.

Revenue

~~Marine~~ (189 8) Department.

CURRENT No. 7926

From Receiver Revenue
& Land Rev

Order

No. 311

Dated 18. 11. 98

Received 19/11

Registered 21/11

Enclosures —

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SUBJECT.

Submitting for sanction the revised and budget estimates of the Village Service Fund for 1898-99 and 1899-1900 respectively.

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November th.

Proceedings, No. 311, 18th November 1898.

NOVEMBER.

Submitting to Government the revised and budget estimates of the Village Service Fund for 1898-99 and 1899-1900 respectively.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

RESOLUTION—No. 311, dated 18th November 1898.

The Board submits to Government the revised estimate of the Village Service Fund for 1898–99, together with the budget estimate for 1899–1900.

2. The Village Service Fund opened with a balance of Rs. 13,89,884 at the beginning of the current official year. According to the revised estimates herewith submitted, the balance on 1st April 1899 will be just under 8 lakhs of rupees. If the receipts for 1899–1900 were calculated at the rate of 7 pies in the rupee as in 1898–99, there would be a deficit of more than a lakh on 31st March 1900. The Board accordingly proposes to raise the rate of cess for fasli 1309 (July 1899—June 1900) to 8 pies in the rupee: and a draft notification to this effect will be submitted for the approval of Government in due course.

(True Extract.) Lionel Davidson

Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Exd. P. Seetharam.

APPENDIX.

Revised Estimate for 1898-99 and Budget Estimate for 1899-1900 of the Village Service Fund.

Serial number.	Budget Items.	Budget Estimate for 1899-1900.		Revised Estimate for 1898-99.		Budget Sanctioned Estimate for 1898-99.		Accounts Actuals for 1897-98.	
	RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1. LAND REVENUE—MISCELLANEOUS—Local.								
1	Government contribution	22,87,000		21,15,000		20,75,000		21,50,991	
2	Miscellaneous	..	22,87,000	..	21,15,000	..	20,75,000	33	21,51,024
	VI. PROVINCIAL RATES—LOCAL.								
	Rates and Cesses on Lands.								
3	Village cess	22,87,000		21,15,000		20,75,000		21,51,430	
4	Cess collected over and above the Land assessment in Malabar.	88,000		88,000		92,000		87,356	
	Miscellaneous—Local.								
5	Miscellaneous	..	23,75,000	..	22,03,000	..	21,67,000	24	22,38,810
	Total, Revenue and Receipts ..		46,62,000	..	43,18,000	..	42,42,000	..	43,89,834
	EXPENDITURE.								
	REFUNDS AND DRAWBACKS—LOCAL.								
1	Refunds of village-cess, &c.	1,350	1,350	1,400	1,400	1,260	1,260	1,268	1,268
	3. LAND REVENUE—LOCAL.								
	Land Records and Agriculture.								
	Number for 1898-99. / Number for 1899-1900.								
2	14,463 / 1,4243 — Karnams 46 (20), 18 (19), 19 (18). 35 (17), 11 (16), 176 (15), 13 (14), 64 (13), 320 (12), 55 (11), 1,616 (10), 238 (9), (8½), 8,642 (8), 1,423 (7), 849 (6), 510 (5), 123 (4), 70 (3), (2), (1-6-8), 12 (1).	13,94,915		14,17,300		12,50,309		12,80,703	
3	431 / 457 — Assistant karnams (12), 24 (10), 54 (8), 17 (7), 254 (6), 107 (5).	34,344				32,604			
4	Temporary menons in Malabar and temporary shanbogues in South Canara.	12,800		11,500		12,800			
5	Probable cost of the scheme for raising the pay of karnams.	..		..		2,00,000			
	Add or deduct for rounding off ..	+ 41		..		— 13			
	Allowances to District and Village Officers.		14,42,100		14,28,830		14,95,700		12,80,703
	Number for 1898-99. / Number for 1899-1900.								
6	16,566 / 16,378 — Munsifs 2 (20), 5 (15), 91 (12), 130 (10), 86 (9), 350 (8), (7½), 1366 (7), 5,352 (6), 411 (5½), 5,407 (5), 251 (4), 863 (3½), (3-5-4), 500 (3), 1561 (2), (1).	10,27,278				10,21,648			
7	1,021 / 1,021 — Potails in South Canara paid annually in lump sums.	22,095				22,095			
8	1,308 / 1,225 — Monigars 9 (10), 108 (8), 21 (7), 91 (6), 634 (5), 321 (4), 4 (3½), 24 (3), 13 (2).	74,556				80,316			
9	26,499 / 26,867 — Vettis, 2 (7), 13 (6), 94 (5), 16,714 (4), 139 (3½), 895 (3½), 6,602 (3), 49 (2½), 698 (2). 97 (1½), 1,557 (1), 7 (2,5/2).	11,26,309				10,88,005			
10	648 / 648 — Forest watchmen 239 (6), 409 (5).	41,748		33,27,500		41,748		33,01,366	
11	21,651 / 21,101 — Taliaries 8 (6), 1,059 (5), 12,357 (4), 138 (3½), 975 (3¼), 4,179 (3), 49 (2½), 689 (2), 96 (1½), 1,551 (1).	8,89,863				8,93,679			
12	22 / 21 — Taliaries on varying salaries from As. 8 to Rs. 1-5-4.	183				210			
13	668 / 668 — Village constables 60 (7), 210 (6), 398 (5).	44,040				44,040			
14	~~1,837~~ / 1,836 — Nirgantis (20), 87 (5), 1,397 (4), 329 (3), 22 (2).	84,888				82,680			
15	1 / 1 — Superintendent (39) ..	468				468			
16	3 / 3 — Overseers 3 (12)	432				432			
17	170 / 177 — Nirgantis (temporary) for six months in a year.	4,278				4,092			
18	.. / .. — Belts and badges ..	142		132		~~120~~		..	
19	.. / .. — Rents, rates and taxes ..	332		327		~~200~~			
	Carried over ..		33,16,612		33,27,959		32,79,703		33,01,366

EXPLANATORY REMARKS.

Receipts.

The estimates (items 1 and 2) are those adopted in the Board's estimate of land revenue receipts (*vide* Board's Proceedings, No. 310, Land Revenue, dated 17th November 1898). They have been prepared on the assumption that the rate of village-cess for fasli 1309 will be 8 pies in the rupee, 7 pies being the present rate.

Expenditure.

Item No. 1.—The estimates represent the probable requirements as reported by Collectors.

Items Nos. 2 and 3.—The budget estimates represent the cost of the sanctioned establishment and the revised estimates the sum of the actuals of the first six months and the proportionate cost for the remaining six months of the sanctioned establishment. Rs. 64,000 are added to the revised estimate thus arrived at for payment of increased salary to karnams from 1st April 1898 with reference to Government Order, No. 513, Revenue, dated 6th September 1898.

Items Nos. 6 to 17.—*Vide* remarks against items 2 and 3 for explanation of the method of calculation adopted.

(h) Includes the additional allowance of Re. 1 *per mensem* for 8 months in the year to the munsif of Salihuntam in the Ganjám district (*vide* Government Order, Mis. No. 2625, Revenue, dated 20th June 1898).

(i) Includes the pay of 2 vettis on Rs. 3 per mensem for 8 months in the year sanctioned in Government Order, Mis. No. 2625, Revenue, dated 20th June 1898.

(j) Included under "Travelling allowance of Local and Village Establishments" and compensation allowance "Village clerk" in the sanctioned estimate ~~have been transferred from item No. 30 *infra* to correct~~ a mistake in classification.

Revised Estimate for 1898–99 and Budget Estimate for 1899–1900 of the Village Service Fund—*cont.*

Serial number.	Budget items.	Budget Estimate for 1899–1900.		Revised Estimate for 1898–99.		Sanctioned Estimate for 1898–99.		Actuals for 1897–98.	
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..		33,16,612		33,27,959		32,79,763		33,01,366
	EXPENDITURE—*cont.*								
	Allowances to District and Village Officers—cont.								
20	Provision for payment of arrear salaries of village officers.	40,000		40,000		40,800		..	
21	Anticipated increases owing to the revision of village establishments.	2,52,000		2,250		50,000		..	
			36,08,612		33,70,209		33,70,563		33,01,366
	Deduct for probable savings ..	30,712		27,009		24,843			
			35,77,900		33,43,200		33,45,720		
	Total, 3. Land Revenue—Local ..		50,20,000		47,95,500*		48,41,420		45,82,069
	45. CIVIL WORKS.								
	In charge of Civil Officers.								
22	Original works	24,000		20,000		20,000			
23	Repairs	22,000		15,000		16,000			
24	Miscellaneous	..		..		..		..	
			46,000		35,000		36,000		26,015
	ADJUSTING HEADS.								
	Contribution from Local to Provincial.								
25	Controlling and audit establishments at the Presidency.	6,000		6,700		12,600		14,419	
	Number for								
	1898-99. | 1899-1900.								
26	185 | 186 For establishment in Collector's office inclusive of the Local Audit establishment.	35,400		35,400		35,200			
27	.. | .. For establishment in taluk offices.							41,006	
28	Pension contributions on account of Special Fund clerks and Special and Local Fund audit establishments.	5,900		5,900		5,900			
29	Travelling allowance of Local Audit clerks.	400		600		500		458	
30	Contingencies of Special Fund establishments.	3,100		2,860		1,980		1,218	
31	Printing at Government Presses &c.	1,700		1,700		1,600		1,326	
32	Stationery supplied from the central stores .	18,500		17,500		17,000		19,098	
			75,500		70,600		74,780		77,525
	Contributions to other Local Funds.								
33	Travelling allowance of Local Fund Audit clerks.	750		700		800		313	
34	Contribution to the Irrigation Cess Fund ..	4,900		4,900		5,270		4,838	
			5,650		5,600		6,070		5,151
	Grand Total of Charges ..		51,48,500		49,08,100		49,59,530		46,92,028

* Inclusive of the Special Fund Clerk in the Deputy Tahsildar's office, Polavaram, Gódávari district.

EXPLANATORY REMARKS.

Item No. 21.—The bulk of the large increase under this item is rendered necessary owing to the probability of the Tanjore Scheme now before Government, being brought into effect on 1st April 1899. The annual increase of expenditure, anticipated in that scheme is Rs. 2·46 lakhs, of which the Board has allowed $\frac{1}{2}$ in this estimate, being the portion that will fall due within the year.

The deductions on account of probable savings represent the totals of Collectors' estimates.

* Includes a provision of Rs. 23,500 for payment of famine batta.

Item No. 22.—The budget estimate under "original works" represents the Collectors' estimates as modified by the Board, the principle adopted being that new chavadis should be sanctioned only in villages where the population exceeds 5,000, or the beriz is over Rs. 3,000 and the population not less than 1,000.

Item No. 23.—Collectors' figures have been adopted.

Item No. 25.—The revised estimate represents 0·15 per cent. of the Village Service Fund receipts of 1896–97 (*vide* G.O., No. 2473 L., dated 22nd December 1897). The budget estimate is fixed at 0·15 per cent. of the receipts of the Village Service Fund during 1897–98.

Items Nos. 26 *and* 27.—The estimates under this item represent the total cost of Special Fund establishments *minus* the amounts provided for in the Cattle Pounds budget (Board's Proceedings, No. 269, Land Revenue, dated 11th October 1898), and the Irrigation Cess Fund budget (Board's Proceedings, No. 376, Settlement, dated 5th October 1898).

Items Nos. 29 *and* 30.—The budget estimates represent the differences between the amounts provided for at page 20 of Board's Proceedings, No. 262, Land Revenue, dated 30th September 1898 (budget of "3. Land Revenue—Charges of District Administration and Land Records and Agriculture—Revenue Inspectors") and those provided for in Board's Proceedings, No. 269, Land Revenue, dated 11th October 1898 (Cattle Pounds budget). The revised estimates represent the requirements reported by Collectors.

Items Nos. 31, 32 *and* 33.—The estimates represent the requirements reported by Collectors.

Item No. 34.—This is taken from Board's Proceedings, No. 375, Settlement, dated 5th October 1898 (budget estimate of Irrigation Cess Fund Receipts for 1899–1900).

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 figures. The Accountant-General's final statements could not be communicated to Collectors until after they had submitted their budget estimates of charges. It is however observed that the "actuals" reported by Collectors correspond very closely with the Accountant-General's final accounts; the total receipts differ by only Rs. 2,560 or 0·06 per cent., and the charges by Rs. 6,147 or 0·13 per cent.

D/4 1,000—8-4-97.

REVENUE DEPARTMENT.

Cur No. 7926

From The Board of Rev. & R.

Dated 18th Nov. 1898.

FOR ORDERS.

To the Under Secretary.

With the paper read above, the Board of Rev. submits the revised estimate for 1898-99 and the budget estimate for 1899-19- of the Village Service Fund.

2. Receipts. — The Fund opened with a balance of Rs 13,89,884 at the beginning of the current official year, and the balance at the end of the year will according to the revised estimate be about 8 lakhs* of rupees.

At the end of the next year (1899-1900) there will be a deficit of more than a lakh[θ] of Rupees, if the cesses were calculated during the year at the present rate.

	Rs
Bal. on 1st April 98	13,89,884
Revised estimate of receipts for 1898-99	43,18,000
	57,07,884
Revised estimate of charges for 1898-99	49,08,100
Bal. on 1st April 99	7,99,784

θ vide next page.

rate of 7 pies in the rupee. The Board proposes, therefore, to raise the rate of Cess for fasli 1309 (July 1899 – June 1900) to 8 pies in the rupee and to submit a notification for the approval of Govt. in due course. The budget estimate for 1899-1900 has been framed on the assumption that the increased rate of cess will be sanctioned by Govt. As the receipts of the Village Service Fund depend upon land revenue receipts, the figures adopted in the budget under receipts may be allowed to stand pending orders on B. P. No 310 d/17. Nov. 98

3. Expenditure. – The budget estimate for the next year compares with the sanctioned estimate and the revised estimate for the current year as shown below :-

FOR ORDERS.

		Rs
Bal. on 1st April 99.		7,99,784
Budget estimate of Govt contribution from April to June 99	4,88,000	
from July 99 to 31st March 1900	15,74,000	20,62,000
Budget estimate of cess collections		20,62,000
Cess in Malabar		88,000
		50,11,784
Budget estimate of charges for 1899-1900		51,44,600
Deficit		1,32,816

The Land Rev Receipts & Budget Estimates for 1899-1900 filed

Refunds

	Budget estimate for 1898-99	Revised estimate for 1898-99	B.E. for 1899-19
	Rs	Rs	Rs.
Refunds and Drawbacks – Local	1,260	1,400	1,350
3. Land Revenue Local.			
Land Records & Agriculture	14,95,700	14,28,800	14,42,100
Pay of Kurnams & Asst. Kurnams &c.			
Allowances to Dist & Village offices. – Pay of Munsiffs, monigars, vettis, Talayaris &c.	33,45,720	33,43,200	35,77,900
Famine Batta	"	23,500	"
45. Civil Works. –			
in charge of civil offices	36,000	35,000	46,000
Adjusting Heads			
Contributions from Local to Provincial	74,780	70,600	71,600
To other Local Funds	6,070	5,600	5,600
Total. of charges	49,59,530	49,08,100	51,44,600

fo 918 6-11-97

The sanctioned estimates include a sum of 2 lakhs of Rupees for raising the pay of karnams. It will be seen that it is not exhausted much with it needs.

4. The only items that call for remarks are :- (a) The budget estimate for 1899-1900 on account of Kurnams and Asst. Kurnams have been fixed at Rs 14,29,259 against the sanctioned estimate of Rs 12,82,913 (+2 lakhs) /. The difference is mainly due to the revision

revision of Village Establishments in Bellary and Tinnevelly and to the grant of increased rate of pay of to Karnams. The revised estimates have been arrived at by taking the actuals of the first six months of the current year and the proportionate cost for the remaining six months of the sanctioned establishments, and adding to the estimates thus arrived at Rs 64,000 for payments of increased salary to Karnams from 1st April to 31st August. The additional expenditure on account of increased salary to Karnams being Rs 13,254-8-0 per mensem (vide para 1 of letter No 208 d/15-4-98), the amount to be added for five months is Rs 66,000 in round figures. The difference of Rs 2,000 is due to the fact that in Tinnevelly the increased rate of pay to

Vide telephone attached. flagged Z.

to Karnams was allowed only from 1st July '98 instead of from 1st April '98.

(b) The budget estimate for next year on account of the pay of the Village officers other than Karnams and Asst. Karnams (excluding the provision for payment of arrears salaries of Village officers and anticipated increase owing to revision of village establishments) is Rs 33,16,612 against the sanctioned estimate of Rs 32,79,763. The difference is due, as noticed above, mainly to the revision of village establishments in Bellary and Tinnevelly. The revised estimate has been fixed in accordance with the method adopted in the case of Karnams and Asst. Karnams.

(c) A sum of Rs 2,52,000 is provided in the budget estim-

estimate for next year on account of anticipated increases owing to the provision of village establishments. The bulk of the provision is intended for Tanjore. The scheme for the provision of village establishments in this district is now under the consideration of Govt., and the Board has provided on the assumption that effect will be given to it from 1st April 1899. The increased expenditure anticipated in that scheme being about 2½ lakhs of rupees, the sanction of the Secretary of State will have to be obtained for its introduction. The allotment made by the Board may be allowed to stand.

~~[illegible]~~

(d) In the budget estimate for 1899-1900 the contribution from Local to Provincial

x p. 45 of B P 210/08-2-98

I.

Vide article 277 of the Civil Accounts Code Vol I.

Provincial on account of the controlling and audit establishments at the Presidency will be fixed at Rs 10,500 in round figures with reference to G.O. No 2250 Local dt 25th Nov '98.

5. The estimates may, if so submitted, be accepted subject to the modification indicated in para 4 (d) supra.

C.R.
7/12/98.

Secy

The estimates may be accepted subject to any modification in the L.R. Budget

[illegible]
11/12/98

[illegible]

Fin. Dept.

Submit draft for issue to the Financial Dept.

C.R.
7/12/98

[illegible]
17/12/98

To Mr. [illegible]

OFFICE SECRETARIAT
16 DEC 1898

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. Enclosures

Regd. Spare copies

G.O., No. 1250, 19th December 1898.

DECEMBER.

Budget Estimate.

Passing orders on the revised and budget estimates of the Village Service Fund for 1898–99 and 1899–1900 respectively.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), No. 311, dated 18th November 1898.

Resolution—No. 311, dated 18th November 1898.

The Board submits to Government the revised estimate of the Village Service Fund for 1898–99, together with the budget estimate for 1899–1900.

2. The Village Service Fund opened with a balance of Rs. 13,89,884 at the beginning of the current official year. According to the revised estimates herewith submitted, the balance on 1st April 1899 will be just under 8 lakhs of rupees. If the receipts for 1899–1900 were calculated at the rate of 7 pies in the rupee as in 1898–99, there would be a deficit of more than a lakh on 31st March 1900. The Board accordingly proposes to raise the rate of cess for fasli 1309 (July 1899—June 1900) to 8 pies in the rupee: and a draft notification to this effect will be submitted for the approval of Government in due course.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—No. 1250, Financial, dated 19th December 1898.

The estimates are accepted subject to the following modifications:—

(1) The budget estimate of receipts for 1899–1900 under "VI. Provincial Rates—Local—Village Cess" will be altered with reference to the figure adopted by Government under "I. Land Revenue—Miscellaneous—Local—Government Contributions."

(2) The budget estimate of charges under "Contribution from Local to Provincial" on account of "Controlling and Audit establishments at the Presidency" will be calculated at ·24 per cent. of the receipts (*vide* G.O., No. 2250 L., dated 25th November 1890) and fixed at Rs. 10,500.

(True Extract.)

for *Chief Secretary.*

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

[Appendix.

Exd. C. M. Thambuswamy.

RECEIPTS AND EXPENDITURE.

VILLAGE SERVICE FUND.

LOCAL.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
RECEIPTS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1-B. LAND REVENUE—MISCELLANEOUS.								
Government assignment	(a) 22,68,000		21,15,000		20,75,000		21,50,991	
Miscellaneous	..		..		..		33	
		22,68,000		21,15,000		20,75,000		21,51,024
VI. PROVINCIAL RATES.								
Rates and Cesses on Land.								
Cess on lands (Acts IV of 1864 and IV of 1893)	(b) 22,68,000		21,15,000		20,75,000		21,51,430	
Cesses collected over and above land assessment (Malabar).	88,000		88,000		92,000		87,356	
Miscellaneous	..		..		..		24	
		23,56,000		22,03,000		21,67,000		22,38,810
Total, Receipts ..	..	46,24,000	..	43,18,000	..	42,42,000	..	43,89,834
EXPENDITURE.								
I. REFUNDS AND DRAWBACKS.								
Village Service Funds	(c) 1,350		1,400		1,260		1,268	
		1,350		1,400		1,260		1,268
3-C. LAND REVENUE.								
Land Records and Agriculture.								
Numbers. 1898-99. 1899-1900.								
14,463 14,243	Karnams 46 (20), 18 (19), 19 (18), 35 (17), 11 (16), 176 (15), 13 (14), 64 (13), 320 (12), 55 (11), 1,616 (10), 238 (9), (8½), 8,642 (8), 1,423 (7), 849 (6), 510 (5), 123 (4), 70 (3), (2), (1-6-8), 12 (1).	(d) 13,94,915	(e) 14,17,300		12,50,309		12,80,703	
431 457	Assistant karnams (12), 24 (10), 54 (8), 17 (7), 254 (6), 107 (5).	(d) 34,344			32,604			
Temporary menons in Malabar and temporary shanbogues in South Canara.		12,800		11,500		12,800		
Provision for raising the pay of karnams ..		..		..		2,00,000		
		14,42,059		14,28,800		14,95,713		
Add or *deduct* for rounding ..		+ 41		..		— 13		
			14,42,100		14,28,800		14,95,700	12,80,703
3-E. LAND REVENUE.								
Allowances to District and Village officers.								
Numbers. 1898-99. 1899-1900.								
16,566 16,378	Munsifs 2 (20), 5 (15), 91 (12), 130 (10), 86 (9), 350 (8), (7½), 1,366 (7), 5,352 (6), 411 (5½), 5,407 (5), 251 (4), 863 (3½), (3-5-4), 500 (3), 1,561 (2), (1).	(h) 10,27,278			10,21,648			
1,021 1,021	Potails in South Canara paid annually in lump sums.	22,095			22,095			
1,308 1,225	Monigars 9 (10), 108 (8), 21 (7), 91 (6), 634 (5), 321 (4), 4 (3½), 24 (3), 13 (2).	74,556			80,346			
26,499 26,867	Vettis, 2 (7), 13 (6), 94 (5), 16,714 (4), 139 (3½), 895 (3½), 6,602 (3), 49 (2½), 698 (2), 97 (1½), 1,557 (1), 7 (2-6-8).	(i) 11,26,309	(g) 33,27,500		10,88,005	..	33,01,366	
648 648	Forest watchmen 239 (6), 409 (5).	41,748			41,748			
21,651 21,101	Taliaries 8 (6), 1,059 (5), 12,357 (4), 138 (3½), 975 (3¼), 4,179 (3), 49 (2½), 689 (2), 96 (1½), 1,551 (1).	8,89,863			8,93,679			
20 21	Taliaries on varying salaries from As. 8 to Rs. 1-5-4.	183			210			
668 668	Village constables 60 (7), 210 (6), 398 (5).	44,040			44,040			
1,833 1,836	Nirgantis (20), 87 (5), 1,397 (4), 329 (3), 22 (2).	84,888			82,680			
1 1	Superintendent (39) ..	468			468			
3 3	Overseers 3 (12)	432			432			
170 177	Nirgantis (temporary) for six months in a year.	4,278			4,092			
.. ..	Belts and badges ..	142		132	..	(j) 1	..	
.. ..	Rents, rates and taxes ..	332		327	..			
	Carried over ..	33,16,612		33,27,959	32,79,443		33,01,366	

EXPLANATORY REMARKS.

(a) and (b) These estimates are those adopted in the estimate of land revenue receipts. They have beenprepared on the assumption that the rate of village-cess for fasli 1309 will be 8 pies in the rupee, 7 pies being the present rate.

(c) The estimates represent the probable requirements as reported by Collectors.

(d) and (e) The budget estimates represent the cost of the sanctioned establishment and the revised estimates the sum of the actuals of the first six months and the proportionate cost for the remaining six months of the sanctioned establishment. Rs. 64,000 are added to the revised estimate thus arrived at for payment of increased salary to karnams from 1st April 1898 with reference to Government Order, No. 513, Revenue, dated 6th September 1898.

(f) and (g) *Vide* remarks (d) and (e) for explanation of the method of calculation adopted.

(h) Includes the additional allowance of Re. 1 *per mensem* for 8 months in the year to the munsif of Salihundam in the Ganjám district (*vide* Government Order, Mis. No. 2625, Revenue, dated 20th June 1898).

(i) Includes the pay of 2 vettis on Rs. 3 per mensem for 8 months in the year sanctioned in Government Order, Mis. No. 2625, Revenue, dated 20th June 1898.

(j) Included in the sanctioned estimate under "Travelling allowance of Local audit clerks" and "contingencies of Special Fund establishments" under ADJUSTING HEADS, *contribution* from Local to Provincial a mistake in classification.

	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts 1897–98.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	33,16,612		33,27,959		32,79,443		33,01,366	
EXPENDITURE—*cont.*								
3-E. LAND REVENUE.								
Allowances to District and Village officers—*cont.*								
Provision for payment of arrear salaries of village officers.	40,000		40,000		40,800		..	
Anticipated increases owing to the revision of village establishments (*k*).	2,52,000		2,250		50,000		..	
	36,08,612		33,70,209		33,70,243		..	
Deduct—Probable savings ..	*30,712*		*27,009*		*24,843*		..	
		35,77,900		33,43,200		33,45,400		33,01,366
Total, 3. Land Revenue ..		50,20,000		(*l*) 47,95,500		48,41,100		45,82,069
45. CIVIL WORKS.								
In charge of Civil Officers.								
Original works (*m*)	24,000		20,000		20,000			
Repairs (*n*)	22,000		15,000		16,000		26,015	
		46,000		35,000		36,000		26,015
ADJUSTING HEADS.								
Contribution from Local to Provincial.								
Controlling and audit establishments at the Presidency (*o*).	10,500		6,700		12,600		14,419	

Number.								
1898–99.	1899–1900.							
185	(*p*) 186	For establishment in Collector's office inclusive of the Local Audit establishment.	35,400		35,400		35,200	
..	..	For establishment in taluk offices.						141,006
Pension contributions on account of Special Fund clerks and Special and Local Fund audit establishments.			5,900		5,900		5,900	
Travelling allowance of Local Audit clerks.			400		600		500	
Contingencies of Special Fund establishments.			3,100		2,800		2,300	458
Stationery supplied from the central stores .			18,500		17,500		17,000	1,218
Printing at Government Presses, &c. ..			1,700		1,700		1,600	19,098
				75,500		70,600		1,326
								75,100
Contributions to other Local Funds.								77,525
Travelling allowance of Local Fund Audit clerks.			750		700		800	313
Contribution to the Irrigation Cess Fund ..			4,900		4,900		5,270	4,838
				5,650		5,600		6,070
								5,151
Total Charges ..				51,48,500		49,08,100		49,59,530
								46,92,028

EXPLANATORY REMARKS.

(*k*) The bulk of the large increase under this item is rendered necessary owing to the probability of the Tanjore Scheme now before Government being brought into effect on 1st April 1899. The annual increase of expenditure anticipated in that scheme is Rs. 2·46 lakhs, of which the Board has allowed $\frac{1}{12}$ in this estimate, being the portion that will fall due within the year.

The deductions on account of probable savings represent the totals of Collectors' estimates.

(*l*) Includes a provision of Rs. 23,500 for payment of famine batta.

(*m*) The budget estimate under "original works" represents the Collectors' estimates as modified by the Board, the principal adopted being that new chavadis should be sanctioned only in villages where the population exceeds 5,000, or the beriz is over Rs. 3,000 and the population not less than 1,000.

(*n*) Collectors' figures have been adopted.

(*o*) The revised estimate represents 0·15 per cent. of the Village Service Fund receipts of 1896–97 (*vide* G.O., No. 2473 L., dated 22nd December 1897). The budget estimate is fixed at 0·24 per cent. of the estimated receipts of the Village Service Fund for 1899–1900 under G.O., No. 2250 L., dated 25th November 1898.

(*p*) Inclusive of the Special Fund Clerk in the Deputy Tahsildar's office, Polavaram, Gódávari district.

Note.—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 figures. The Accountant-General's final statements could not be communicated to Collectors until after they had submitted their budget estimates of charges. It is however observed that the "actuals" reported by Collectors correspond very closely with the Accountant-General's final accounts; the total receipts differ by only Rs. 2,560 or 0·06 per cent. and the charges by Rs. 6,147 or 0·13 per cent.

(A) Read B.P. (Lib.) No 3118, 18 Nov'98

G.O. (Financial) No 1250
of 19th Dec.r 1898.

The estimates are accepted subject to the following modifications:-

(1) The budget estimate of receipts for 1899-1900 under "VI Provincial rates Local – Village Cess." will be altered with reference to the figure adopted by Government under "I Land Revenue Miscellaneous – Local. Prov.l Contribution".

(2) The budget estimate of charges under "Contribution from Local to Provincial" on account of "controlling & audit establishments at the Presidency will be calculated at 24 p.c. of the receipts (vide fn. Rs 2250 Local dt 25-11-98) & fixed at Rs 10,500.

17/12/98

18/12/98.

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" Board of Revenue (Lib)
" Accountant General –
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7/1/99.

[F.B.]
4

300—20-8-18.

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Date.

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