O/9 8,000—5-8-04.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 45-88

DATED 23rd November 98.

[Despatch Abstract.]

Recording G. O. Financial Department, accepting the budget estimates of receipts and charges on account of Cattle Pounds for 1899-1900.

BACK PAPERS.

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

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Revenue Dept

Government (1898) of Madras.

FINANCIAL.

Current No 7909

Recd. 19/11 } 1898. *Enclosures*

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

Order nisi No 4583 dt 23rd Nov 1898

NOVEMBER.

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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.)

A Bedgington

for *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
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.																
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.
EXPENDITURE.*																*Budget Estimate for* 1899-1900.—The revised estimate has been repeated.
Detailed Account No. 20-G. Police—Cattle Pounds.																
Provincial.																
Establishment—																
Special Fund clerks in Collectors' offices inclusive of the Local Audit clerks—Part salary transferred from 3. Land Revenue ..	†40	†40	937		937		1,040				2,306					
Special Fund clerks in Taluk offices—Part salary transferred from 3. Land Revenue ..	146	147	2,248		2,248		2,414		6,668							
Special Fund clerks in Deputy Tahsildars' offices—Part salary transferred from 3. Land Revenue	21	21														
Poundkeepers ‡	8949	9007	3,611		3,611		3,283				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.
Watchmen and sweepers ‡	1793	1800	1,28,300		1,28,300		1,31,400		1,27,153		5,537	12,309	12,584	12,077	12,265	
Add—for rounding ..			13,000		13,000		12,263		12,584		60,577					
			4		4		..		..							
				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					
				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	81,550					

	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	2,63,120	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	2						
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	26	..	25	26	23	27	
	..	..	100	26						

* 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 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. Ganjám	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	
3. Gódávari	2	1 „ 30 1 „ 15	540	(a) 10	15	1,800	(b) 4	15	720	150	6	I. Si are determined in the proportions shown in column 12 of cost of—
4. Kistna	3	1 „ 35 1 „ 25 1 „ 15	900	12	15	2,160	1	15	180	150	11	Rs. (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 (Bhadrachalam) .. 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	..	..	..	75	10	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	..	..	..	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	21	..	3,780	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 1898, 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.

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