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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 503	Press / Mis.
78-79.	
Dated 18-4-	1873.

21/27

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
18th April 1873.

Read the following papers:—

No. 78. Proceedings of the Board of Revenue, dated 27th November 1872, No. 2283.

Read the following letter from the President of the Local Fund Board, Canara Circle, dated 21st October 1872, No. 462.

ABSTRACT.—Submitting, with remarks, Local Fund Budget Estimates of the Canara Circle for 1873-74.

THE Budget Estimates of the Canara Circle for 1873-74 are submitted for the orders of Government.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The total Local Fund receipts of the year are estimated at Rupees 1,87,680, made up of—

		RS.
1.	Balances	2,690
2.	Allotments from general revenue	72,830
3.	Rates and Taxes...	1,05,900
4.	Fees in Schools, etc....	1,330
5.	Contributions, etc.	530
6.	Endowments, etc.	2,000
7.	Miscellaneous	2,400
	Total...	1,87,680

3. The grant from Provincial Funds on account of schools has been raised from Rs. 1,870 to Rupees 2,780. The increase is owing to the inclusion in Statement III. of grants to three* more Union Schools than are entered in the current year's budget with reference to G. O., Financial Department, dated 28th February 1872, No. 196. The grants are said to have been calculated with reference to the amounts which it has been ascertained from the Director of Public Instruction are likely to be paid to the schools during the current year.

* Kandukur, Basuru, and Gungoli.

4. The estimated receipts from Avenues, Rupees 300, are shown under 7, Miscellaneous instead of under (3) Special Funds. The exhibition of the amount under the latter head does not preclude its being credited to the General Fund. The necessary transfer has now been made.

5. The receipts from House-tax are estimated at Rupees 13,420 against Rupees 12,940 shown in the current year's budget. The Local Board do not wish, at present, to form any more new Unions than the twenty-five established† in 1871-72, as considerable discontent and opposition have been met with in all the localities where house-tax has been levied.

G. O., Financial Department, dated 7th March 1872, No. 250.

6. STATEMENT I.-B., EXPENDITURE.—The total estimated expenditure of the year is Rupees 1,79,655, and is made up of—

		RS.
Grant	I.	1,44,775
Do.	II.	21,270
Do.	III.	11,450
Do.	IV.	2,160
	Total...	1,79,655

7. Grant I., Public Works.—The share of the cost of the Public Works General Establishment chargeable to the circle is entered at Rupees 24,485, which is made up of Rupees 23,600, the sum provided in the current year's budget, and Rupees 885 being 3¾ per cent. on the former amount. This calculation is not in accordance with paragraph 2 of the G. O., Financial Department, dated 5th September 1872, No. 1,183, which directs that in making provision for the charge in the budget, the Local Boards should enter sums bearing the same ratio to the budgetted expenditure on works, as in this year's sanctioned budget, plus 3¾ per cent. The ratio of the cost of establishment to expenditure in the last budget was 25·1816. The cost of the new Public Works Establishment is 3·5845 in excess of the cost of the old establishment, hence the ratio taken in these budgets must be 26·0842. The total expenditure by the Public Works Department is Rupees 82,340, which at 26·0842 per cent. gives Rupees 21,480, of which Rupees 20,360 are chargeable to the Road Fund and Rupees 1,120 to the General Fund.

8. Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are estimated at Rupees 1,34,400.

9. The share of the cost of the Public Works Department supervision chargeable to the Road Fund has been altered to Rupees 20,360, as shown above.

10. The allotment for tools and plant is calculated at 2 per cent. on the proposed expenditure. The necessity for the increased provision has been already explained by the President in his letter of the 11th September 1872, No. 413, which was separately disposed of.

Board's Proceedings, dated 1st October 1872, Miscellaneous No. 6,610.

11. Statement II.-A., Part I., New Works.—Part I. contains twenty-two items with an aggregate allotment of Rupees 45,840.

12. Items Nos. 4, 7, 11 and 12 are unsanctioned works. Item No. 10 is an incomplete work for which a revised estimate is promised. The President will expedite the submission of the estimates for these works.

13. The 14th to 18th items are for the construction of five Union School houses as per margin. The Board's Proceedings, dated 16th February 1872, Miscellaneous No. 1,147, is quoted as the authority sanctioning these works, but this is a mistake, as none of them are mentioned in the President's letter recorded in those Proceedings. Perhaps it is meant that the same plan and estimate as were sanctioned for the Basrur and Mudbidry Schools are to be adopted for those mentioned above. Even if this is the case, the President should apply to the Board for sanction. In doing so, the President will report whether any modification in the plan of the building, as suggested by the Director of Public Instruction, is necessary.

At Manjeshwar. At Pudubidri.
„ Khambadkone. „ Suratakalla.
„ Kapu.

14. Part II., Repairs.—Part II. contains fifteen items with a total assignment of Rupees 54,140. None of these call for remark.

15. Grant II., Education.—This grant consists of the following charges:—

	Rs.
1. Payment for inspection	2,410
2. Training Schools	1,070
3. Local Fund do.	13,790
4. Results grants	2,000
5. Purchase of School books...	2,000
Total...	21,270

Proceedings of the Madras Government, Financial Department,
18th April 1873.

16. Statement III. shows large balances to the credit of the Buntwulu and Mulky Unions, but the explanation the Local Fund Board give on this subject are satisfactory.

17. Grant III., Sanitation, etc.—Grant III. is made up of—

	Rs.
1. Hospitals and Dispensaries	4,890
2. Vaccine establishment	3,900
3. Sanitary establishment, etc.	1,660
4. Miscellaneous	1,000
Total...	11,450

18. The first item (Rupees 4,890) is an allotment for the charges of the four Dispensaries noted in the margin. The first two were opened in rented buildings at the commencement of the current official year, and the Local Fund Board propose to establish the remaining two similarly from 1st April 1873. In the list* of incomplete works of the past year, and in the current year's budget, the following provision is made for the construction of the Dispensaries :—

At Udipi. At Cassergode.
„ Upinangady. „ Kundapur.

* Board's Proceedings, dated 18th September 1872, No. 1,865.

	Rs.
1. Udipi	1,750
2. Upinangady	1,750
3. Cassergode	1,500
4. Kundapur	1,500

The President should expedite the submission of the plans and estimates for these buildings, now that the standard plan for Dispensaries has been approved of by Government and circulated to the Local Boards for adoption.

G. O., Financial Department, dated 18th October 1872, No. 1,136.

19. The 2nd item (Rupees 3,900) is Rupees 1,270 in excess of the provision in the current year's budget. It is the wish of the Local Board to increase the staff of Vaccinators, to re-organize the Vaccine Department, and to place it under the control of the Revenue authorities. The President will submit the Circle Board's proposals for the employment of additional Vaccinators, and explain carefully the way in which it is proposed that they should be supervised.

20. The particulars of the 3rd item (Rupees 1,660) are furnished in Statement IV.-B. Rupees 370 are for sanitary arrangements to be made at festivals in six towns ; Rupees 890 for carrying out general measures of sanitary improvement and conservancy in the Circle in accordance with the G. O., Public Department, dated 15th July 1872, No. 794 ; and Rupees 400 for payment as travelling allowance to the Zillah Surgeon when on tours of inspection. As regards the last item, the Board observe that the question of the allowances to be paid from Local Funds to Zillah Surgeons proceeding to inspect Dispensaries has been referred to the Local Boards for their opinion. Perhaps their replies are now before Government. It is very desirable that some general rule should be laid down on this subject.

Vide G. O., Financial Department, dated 26th July 1872, No. 989.

21. The 4th or last item (Rupees 1,000) consists of Rupees 600, the contribution for the Civil Dispensary at Mangalore and Rupees 400 for the purchase of medicine for gratuitous distribution. In the current year's budget, a contribution of Rupees 800 is provided for the Dispensary,

but it has been reduced to Rupees 600 in accordance with the views of Government expressed in the concluding part of paragraph 4 of their order, (Financial Department,) dated 10th September 1872, No. 1,198.

22. Grant IV., Miscellaneous.—The several items of charges shown under this grant need no remark.

23. An abstract of the budget is as follows:—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund	1,34,400	Grant I....	Road Fund	1,27,950	
Union Fund	19,850		Union Fund	1,940	
General Fund	33,430		General Fund ...	11,880	
					1,41,770
		Grant II...	Union Fund	13,790	
			General Fund ...	7,480	
					21,270
		Grant III..	General Fund ...	11,450	
					11,450
		Grant IV ..	Road Fund	1,560	
			General Fund ...	600	
					2,160
					1,76,650
		Balances.			
		Road Fund		4,890	
		Union Fund		3,850	
		General Fund		2,290	
				.....	11,030
Total...	1,87,680		Total...	.....	1,87,680

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 78-A. Proceedings of the Board of Revenue, dated 7th April 1873, No. 2109 (Miscellaneous).

Read the following letter from H. S. THOMAS, Esq., President of the Local-Fund Board, Canara Circle, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Mangalore, 1st April 1873, No. 173 :—

I have the honour to request that the Board of Revenue will be pleased to obtain the early sanction of Government to the Budget-Estimates of this Circle for the current official year (1873-74) submitted to Government with the Revenue-Board's Proceedings, dated 27th November 1872, No. 2283.

2. The official year has already commenced, and funds are urgently required for monsoon repairs to buildings and such other emergencies.

Submitted to Government with reference to the Board's Proceedings, dated 27th November 1872, No. 2283.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 79. Order thereon, 18th April 1873, No. 503.

With their Proceedings above recorded, the Board of Revenue submit the Local-Fund Budget of the Canara Circle for 1873-74.

2. The Order of Government, lately issued, directing the discontinuance of the house-tax, will necessitate a special grant for the support of the sanctioned schools during the year 1873-74. The total estimated expenditure on the Local-Fund Schools amounts to Rupees 15,730, which the Government would reduce to Rupees 15,130 by disallowing the allotment of Rupees 600 for the commencement of a new school at Kaph. The following funds appear to be available to meet this expenditure without altering the other allotments :—

	Rs.
Old Union balance which may now be merged in the General Fund ...	2,320
Provincial Grant for schools	2,780
School-fees	1,330
Unallotted General-Fund balance	2,060
Total ...	8,490

leaving a deficit of Rupees 6,640, which, for the present year, will be defrayed from Provincial Funds, in order that the Local-Fund Board may have ample time for consideration of the new educational arrangements which will be necessitated by the discontinuance of the house-tax. Amongst other modes of retrenchment the Government would strongly advise that middle-class education in Local-Fund Institutions should be confined to the old rate schools which were established under Act VI. of 1863, and which are consequently in receipt of a grant-in-aid from Provincial Funds. The scheme of having the whole district delimitated into unions, so that there may be a school within two-and-a-half miles of every house,

must now necessarily be held in abeyance, and as a consequence it will be unadvisable for the present to give full effect to the provisions contained in Rule XI. for the permanent establishment of Result Grant Schools.

3. Statement III. may ow be omitted from the accounts. Statement III.-A must be retained. Where a school has a grant from Provincial Funds, the amount should be shown in the remark column.

4. The Government will now proceed to notice the details of the budget as submitted by the Board of Revenue.

5. The grant for Public Works, and the cost of Public-Works Establishment, have been correctly calculated in accordance with the instructions laid down in G. O., dated 5th September 1872, No. 1183, and will be allowed to stand. That for schools is entered as Rupees 910 in excess of the grant for last year in accordance with sanction given by Government in the case of three schools established under Act VI. of 1863. To this will now be added, as above stated, a special grant for the year 1873-74 of Rupees 6,640.

6. The cess on land is expected to produce very much the same as in 1872-73. Under Tolls an increase of Rupees 890 is looked for from raising the rates at the Sulliya toll-gate under Government instructions. A new receipt of Rupees 2,000 is expected from the sale of books, but this is merely a matter of account, as the books have to be paid for, in the first instance, from the funds of the circle. The market-rents have been reduced to Rupees 2,000 on a revised estimate, and the other items remain very much the same as in the previous year.

7. The Road Fund has fallen from Rupees 1,35,320 to Rupees 1,34,400 owing chiefly to the Board having been unable to make any appropriation from the land-cess in addition to the two-thirds collections.

8. The proposed expenditure, compared with the previous year, is as follows:—

	1872-73.	1873-74.
	RS.	RS.
Grant I.—		
New Works	51,470	45,840
Repairs	61,660	54,140
Public-Works Establishment	23,600	21,480
Petty Establishment	4,860	4,860
Tools and Plant	4,130	1,850
Other items	200	200
Reserve	13,470	13,400
Total	1,56,390	1,41,770

	1872-73.	1873-74.
	RS.	RS.
Grant II.—		
Inspection	2,410	2,410
Local-Fund Schools	12,570	13,790
Other items	3,070	5,070
	18,050	21,270
Grant III.—		
Dispensaries	2,530	4,890
Vaccination	2,630	3,900
Other items	2,100	2,660
	7,260	11,450
Grant IV.	2,100	2,160
Total	1,83,800	1,76,650
Balances	4,760	11,030
Grand Total	1,88,560	1,87,680

9. The decrease in New Works is under "Educational" and "Sanitary and Miscellaneous," there being an increase of Rupees 3,040 in the allotments for New Communications, but in Repairs the decrease entirely arises under "Communications." The President explains a reduction in the allotments for Roads Nos. 1 and 2, but no reason is given for the reduction of that for Road No. 3 by Rupees 2,530. The Government also observe that no provision is made, as in the previous year's budget, for the repair of timber platform-bridges. It seems scarcely probable that there was no necessity for an allotment for the purpose. Explanation should be submitted on this point. The allotment for Public-Works Establishment has been referred to above. That for Tools and Plant has been estimated at two per cent. on the expenditure on works for reasons which have satisfied the Board of Revenue.

10. Under Grant II. the proposed expenditure in Local-Fund Schools is increased by Rupees 1,220, and a further addition of Rupees 2,000 is made to cover an allotment for the purchase of school-books to be replaced by their sale. The allotment for the Kaph School has been disallowed above.

11. The Dispensary charges under Grant III. are enhanced by the establishment of two new Dispensaries. The provision for Vaccination has been increased by Rupees 1,270, and the Government await the detailed proposals for the improved supervision desired by the President. The reduction in the contribution to the Mangalore Dispensary is approved.

12. An abstract of the budget as now modified is given below:—

Receipts.			Expenditure.		
	Rs.	Rs.		Rs.	Rs.
Balances—			Grant I.—		
Road Fund	370		Road Fund...	1,27,950	
General Fund	2,320		General	13,220	
		2,690			1,41,170
Allotments.			Grant II.—		
Provincial—			General	21,270	
Roads	47,350		Grant III.—		
Ordinary School Grant	2,780		General	11,450	
Special School Grant for 1873-74	6,640		Grant IV.—		
Special Funds	23,000		Road Fund	1,600	
		79,770	General	560	
Rates and Taxes—					2,160
Land-Cess	85,790				1,76,050
Tolls	6,690		Balances—		
		92,480	Road Fund...		4,850
School-fees		1,330			
Contributions		530			
Miscellaneous—					
Markets		4,100			
		1,80,900			
Road Fund		1,34,400			
General Fund		46,500			
Total ...		1,80,900	Total ...		1,80,900

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Local-Fund Board, Canara Circle.
,, Board of Revenue.
,, Revenue Department.
,, Public-Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, Accountant-General.
,, President of the Municipal Commission, South Canara.

Exd. J. Wright.

Govt. of {1873} Madras.

FINANCIAL.

To

The PRESIDENT OF THE
LOCAL-FUND BOARD,
Canara Circle,
&c., &c.,

Dated April, 18*th*.

Recd.

G. O., 18th April 1873, No. 503.

APRIL.
Nos. 78-79.

Reviewing the Local-Fund Budget of the
Canara Circle for 1873-74.

MISCELLANEOUS No. 2109. REVENUE DEPARTMENT.

11 1

79

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 7th April 1873.

Read the following

From

No. 173.
H. L. Thomas Esqr.
President of the Local Fund Board
Canara Circle

To

J. Grove Esqr.
Secretary to the Board of Revenue
Madras

Sir,

I have the honor to request that the Board of Revenue will be pleased to obtain the early sanction of Government to the Budget Estimates of this Circle for the current Official Year (1873-74) submitted to Government with the Revenue Board's Proceedings dated 27th November 1873 No. 2283.

2. The Official Year has already commenced and funds are urgently required for monsoon repairs to buildings and such other emergencies.

I have &c.

(signed) B. L. Leggatt
for President.

President's Office
Bangalore
1st April 1873.

Submitted

Submitted to Government with preference to the Board's Proceedings dated 27th November 1873 No. 2283.

(True Copy & Extract)

J. Gole.
Secretary.

To

The Chief Secretary to Government.
Financial Department.

Bailey

Fwd 6th Nov 1872

PROCEEDINGS OF THE BOARD OF REVENUE.

S.O. 503.

Recd 6th Nov 2104

Despatch No 2104 of 1872

Dated 5th Nov 1872

Despatched 8th " "

Answering the

Mr. Stewart's letter

SUBJECT.

Submitting Statement with reference to Local Funds Report for 1872-73 Remarks on letter from the Revenue Board No 2283 dated 24th October 1872 Local Fund Board, Canara Circle Enquiring Early Estimates &c &c &c

Revenue Department

15

Proceedings of the Board of Revenue
Dated 27th November 1872.

Read letter from the President
Local Fund Board. Canara Circle.
Dated 21st October 1872. No 462.-

The Budget Estimates of
the Canara Circle for 1873-74 are
submitted for the orders of Government.

Statement IA
Revenue Receipts

2. The total Local Fund Receipts
of the year are estimated at Rs. 1,87,680
made up of.

		Rs
1.	Balances	2,690
2.	Allotments from General revenue	72,830
3.	Rates and Taxes	1,05,900
4.	Fees in Schools &c.	1,330
5.	Contribution &c.	530
6.	Endowments &c.	2,000
7.	Miscellaneous	2,400
	Total	1,87,680

3. The grant from Provincial
Funds on account of Schools has
been raised from Rs. 1,870 to Rs 2,780.

The

The increase is owing to the inclusion in Statement III of grants to three* more Union Schools than are entered in the current year's Budget with reference to Government Order, Financial Department, dated 28th February 1872, No 196. The grants are said to have been calculated with reference to the amounts which it has been ascertained from the Director of Public Instruction are likely to be paid to the Schools during the current year.

* Kandakur Basavanagangoli

4. The estimated receipts from Avenues Rs. 300. are shown under 7— Miscellaneous instead of under (6) Special Funds. The exhibition of the amount under the latter head does not preclude its being credited to the General fund. The necessary transfer has now been made.

5. The receipts from House-tax are estimated at Rs. 13.420 against Rs. 12,940 shown in the current year's Budget. The Local Board do not wish at present to form any more new Unions than the 25 established in 1871-72, as considerable discontent and opposition have been met with in all the localities where House-tax has been levied.

* G.O. F.D. dated 7th March 1872, No 250.

The

Statement IB Expenditure.

6. The total estimated expenditure of the year is Rs 1,79,655 and is made up of.

	Rs
Grant I	1,44,775
Do. II	21,270
Do. III	11,450
Do. IV	2,160
Total	1,79,655

Grant I Public Works.

7. The share of the cost of the Public Works General Establishment chargeable to the Circle is entered at Rs. 24,485, which is made up of Rs 23,600. the sum provided in the current year's Budget and Rs 885 being 3¾ per cent on the former amount. This calculation is not in accordance with para 2 of the Government Order, Financial Department, dated 5th September 1872, No 1183, which directs that in making provision for the charge in the Budget, the Local Boards should enter sums bearing the same ratio to the budgetted expenditure on works, as in this year's sanctioned Budget, plus 3¾ per cent. The ratio of the cost of establishment to expenditure in the last Budget was 25·1816. The cost of the new Public Works establishment is 3·5848[5] in excess of the cost of the old establishment, hence the ratio taken in these Budgets must be ~~28·7~~ 26·0842. The total expenditure by the

Public

Public Works Department is Rs. 82,340 which at ~~26·0842 Current~~ gives Rs. ~~21,480~~ 20,360. of which Rs ~~20,360~~ are chargeable to the Road Fund and Rs ~~1,240~~ 1120 to the General Fund.

8. The Assets of the Road Fund are estimated at Rs. 1,34,400. — Statement II Road Fund Receipts & Expenditure

9. The share of the cost of the Public Works Department supervision chargeable to the Road Fund has been altered to Rs. ~~20,400~~ 20360 as shown above. — I

10. The allotment for tools and plant is calculated at 2 per cent on the proposed expenditure. The necessity for the increased provision has been already explained by the President in his letter of the 11th September 1872, No. 413, which was separately disposed of. — X 1995 dated 18th

Bd's Pro: dated 1st October 1872, Miscs: No. 6610.

11. Part I contains 22 items with an aggregate allotment of Rs. 45,840. — Statement III A Part I New Works

12. Items Nos. 4. 7. 11 & 12 are unsanctioned works. Item No. 10 is an incomplete work, for which a revised Estimate is promised. The President will expedite the submission of the Estimates for these works.

13. The 14th to 18th items are for the construction of five Union School-houses as per margin. The Board's Proceedings dated 16th February 1872, Miscellaneous No. 1147, is quoted as the authority for sanctioning these works but this is a mistake as none of them are mentioned in the Presidents' letter recorded in those Proceedings. Perhaps it is meant that the same Plan and Estimate as were sanctioned for the Basrur and Mudbidry Schools are to be adopted

Mt Manjeshwar
" Khambadkone
" Kapu
" Pudubidri
" Suratakalla.

adopted for those mentioned above. Even if this is the case, the President should apply to the Board for sanction. In doing so, the President will report whether any modification in the Plan of the building, as suggested by the Director of Public Instruction, is necessary.

Part II Repairs

14. Part II contains 16 items with a total assignment of Rupees 54,140. None of these call for remark.

Grant II Education

15. This grant consists of the following charges:

	Rupees
1. Payment for inspection	2,410
2. Training schools	1,070
3. Local Fund schools	13,790
4. Results grants	2,000
5. Purchase of school books	2,000
Total	21,270

16. Statement III shows large balances to the credit of the Buntwala and Mulky Unions but the explanations the Local Fund Board give on this subject are satisfactory.

Grant III Sanitation &c.

17. Grant III is made up of,

	Rs
1. Hospitals and Dispensaries	4,890
2. Vaccine Establishment	3,900
3. Sanitary Establishment &c.	1,660
4. Miscellaneous	1,000
Total	11,450

18. The first item (Rupees 4,890) is an allotment for the charges of the four Dispensaries noted in the margin. The first two were opened in rented buildings at the commencement of the current official year and the Local Fund Board propose to establish the remaining two similarly from 1st April 1873. In the list* of incomplete works of the past year, and in the current year's budget, the following provision is made for the construction of the Dispensaries

	Rs.
1. Udipi	1,750
2. Upinangady	1,750
3. Cassergode	1,500
4. Kundapur	1,500

The President should expedite the submission of the Plans and Estimates for these buildings, now that the Standard Plan for Dispensaries has been approved of by Government and circulated to the Local Boards for adoption.

At Udipi
" Upinangadi
" Cassergode
" Kundapur.

*Board's Proceedings dated 18th September 1872, No. 1865.

G. O. P. D. dated 18th October 1872, No. 1136.

19. The 2nd item (3,900) is Rupees 1,270 in excess of the provision in the current year's budget

budget. It is the wish of the Local Board to increase the staff of Vaccinators, to re-organize the Vaccine Department, and to place it under the control of the Revenue Authorities. The President will submit the Circle Board's proposals for the employment of additional Vaccinators and explain carefully the way in which it is proposed that they should be supervised.

20. The particulars of the 3rd item (Rupees 1,660) are furnished in Statement IV B. Rupees 370 are for sanitary arrangements to be made at festivals in six towns - Rupees 890 for carrying out general measures of sanitary improvement and conservancy in the Circle in accordance with the Government Order P. D. dated 15th July 1872, No. 794, and Rupees 400 for payment as Travelling allowance to the Zillah Surgeon when on tours of inspection. As regards the last item, the Board observe that the question of the

the allowances to be paid from Local Funds to Zillah Surgeons proceeding to inspect Dispensaries has been referred to the Local Boards for their opinion. Perhaps their replies are now before Government. It is very desirable that some general rule should be laid down on this subject. Vide G.O. F. D. dated 26th July 1872, No. 989.

21. The 4th or last item (Rupees 1,000) consists of Rupees 800, the contribution for the Civil Dispensary at Mangalore and Rupees 400 for the purchase of medicine for gratuitous distribution. In the current year's budget, a contribution of Rupees 800 is provided for the Dispensary, but it has been reduced to Rupees 800 in accordance with the views of Government expressed in the concluding part of para 4 of their order dated 10th September 1872 × F.D.

1872, No. 1198.

Grant IV Miscellaneous

22. The several items of charges shown under this grant need no remark.

23. An abstract of the budget is as follows:-

Receipts.	Rs	Charges.		Rs	Rs
Road Fund	134,400	Grant I	Road Fund	~~127950~~	
Union D°	~~19850~~		Union D°	1940	
General D°	33430		General D°	~~4860~~	
					141770 ~~146900~~
		Grant II	Union D°	13790	
			General D°	7480	
					21270
		Grant III	General D°	11450	11,450
		Grant IV	Road D°	1560	
			General D°	600	
					2160
					~~178960~~
					176650
		Balances		~~4890~~	
		Road Fund		~~4890~~	
		Union D°		3850 ~~3850~~	11080
		General D°		2290 ~~2290~~	~~8740~~
				6140	~~8820~~
Total	187,680		Total		187,680

True Extract

J Grole
Secretary

To,

The Chief Secretary to Government
Financial Department
with original letters & Budget

C. Naughton
Del by
Mc Narasimma Charry

Financial Department

27

Memorandum
re Mr. W. Sims remarks
in Draft F.C.

In the Canara Union budget for 1873-74 it is not proposed to throw any additional burden on the people by an increased House-tax only the establishment of new unions, but the rates and incidence are to remain the same as in 1871-72 and in the current year. No resolution of the Local Fund Board was taken on the subject of the rates of House-tax, as Section 52 & 61 of the Act leaves the rating entirely in the hands of the Collector, but the opinion of the Board was obtained on the subject, and the present rates adopted after full

If the terms are now explained to pay what they used to pay. This is not intelligible. They must surely be

Financial 1872 Vol. 2

Proceedings of the Board of Revenue

Dated 27th November 1872
Read 2nd "
Received 28th "
Dec 3.

50/503

No 24132

Submitting Estimate for orders Budget estimate of House (Rent Fund) Income Cesse for Canara Circle for 1873/74.

Ge 18 Sept/Feb. 18-12

Rec'd: 2nd: January 1873. Nos 240-244.
" 28th February 1873. " 106-108
" 7th March 1872 " 45-46
" 5th April 1872 " 37-38
" 8th " 1872 " 39-43 Pub
" 18th July 1873 " 22-23 Pub
" 24th July 1872 " 44-45-47.
" 10th September 1871 " 59-60.

Ge/R7/3
Vol 2 c. 28/3
Vol 11

full discussion during which the majority of the native members gave their opinion that they would not be oppressive. It is now reported (para 18 of the President's letter) that considerable discontent and opposition have been met with, and in consequence the Local Fund Board have resolved to defer the establishment of any more Unions for the present, but they do not appear to have considered it necessary to make any proposals for a reduction of taxation or of the number of the existing unions, and it is therefore submitted that if any addition is to be made to the allotments from the 1/3rd land Cess for educational purposes it

either an increase in the taxes - or an alteration in their character. or villages must be taxed which have not so taxed before. I should like some information on this point.

Meanwhile I leave the draft

Lor

WE

2

I would include Bombay

I do not quite see that the expenditure should appear in the Imperial Budget. The decision so arising ought to be provided for at the expense of the local and Provincial Budgets and I do not suppose it will be necessary, or may be necessary, to ask for a Govt. grant.

JW

(29)

it might be made in the shape of appropriations for the erection of school houses in the poorer unions instead of being applied to the reduction of an existing House tax which the Local Board appear to be watching as if upon its trial but have not yet resolved to denounce. Appropriations for the above purpose have been permitted in the Karwar budget lately passed.

The assistance to education already proposed to be given from the 1/3rd land Cess is however already considerably in excess of the sum of Rs 2360 estimated by the Honorable Mr. Sinclair surplus union balances being credited to the Union in which they are raised

and

and thus not available for expenditure on general educational purposes, which are all provided for from the 1/3rd land Cess.

The items are as follows.

Grant II.

Payment for inspection	2410
Training schools	1070
Results Grants	2100
Purchase of School books	2000
	7480
Deduct	
Proceeds of sale of books	2000
	5480

In addition to the above the estimated deficiency of Rs 1240 in the Kundapur Union will have to be met temporarily from the General Fund and recovered next year. It is believed that the other unions will be solvent at the end of the year with an aggregate balance to credit

Put the 1/3 is 28000 Rs.

credit of Rs 3850 and if a reduction of the House-tax be decided upon the amount raised might be at once diminished by this sum without any further assignment from General Funds, but in para 18 of his covering letter the President states "in the meantime the small surplus balances at each must be allowed to accumulate so as to form a nucleus for a building fund". Appropriations for the erection of school houses would meet this, but it is also to be noted that in the present budget no provision has been made to meet from the House-tax the cost of the conservancy of the Unions as directed in G.O. dated

28th

28th April 1871 No 563 para 6.

The only objection to the proposal to throw the charges for avenues on the Road Fund, is that it would be a departure from the general rule followed in the preparation of the budgets of the various circles under which neither the avenue charges nor the assignment from special funds on their account find a place in the Road Fund accounts.

I would make the change from next year. We also have each allotting 1/3d for Education & Sanitation.

GL

Financial Department.

(35)

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue dated 27th November 1872 Order thereon ~~20th February 1873 No 245~~ With their proceedings above recorded the Board of Revenue submit the Local Fund Budget of the Canara Circle for 1873/74.

I do not understand the Educational part of the Budget. The total charges are Rs 21.210- the receipts are Rs 19.850- of which Rs 2350 are derived from last years balance Rs 2780 from pot Rs 13.420 from Ho

"establishment grants-in-aid from Provincial Funds and the cost of Public Works Establishment have been calculated in accordance with the instructions laid down in G.O. dated 5th September 1872 No 1183. These will be allowed to stand for the present subject to revision at a later period

of

Canara Circle
Educational
charges for 1873/74

Keep these with the Budget

of the year when the actual amount available from Provincial Funds and the requirements of each circle have been ascertained by Government. The allotment from Educational Funds has been increased by Rupees 910 in consequence of grants having been allowed to three more Union schools. The Cess on land is expected to produce very much the same as last year. Under Tolls an increase of Rupees 890 is looked for from ~~the~~ raising ~~of~~ the rates at the Sultipa toll-gate ~~and the house tax~~ estimate has been raised from Rupees 12,940 to Rupees 13,820 without the establishment of any new Unions as the experience of 1871/72 showed that the amount had originally been somewhat underestimated. The Government approve the resolution of the Local Fund Board to refrain from introducing the House-tax into any new localities until the present discontent has subsided and the feelings of the people, with reference to existing Union schools, has been more clearly ascertained. A new receipt of Rs 2000 is expected from the sale of books, but this is merely a matter of account as the books have to be paid for in the first instance from the funds of the circle. The market rents have been reduced to Rs 200 on a revised estimate, and the other items remain as last year, the comparative abstract being as follows

Tax - L Rs	1330		
from Schools			
fees. The difference			
between the re-			
ceipts (Rs 19850/			
and the Expendi-			
ture (Rs 21250/			
is Rs 2360 L			
this apparently			
represents all			
that is adjusted			
out of the 1/3d			
Land Cess - which			
third is $\frac{85790}{3} = 28,597$.			
Under Miscella-			
neous I see an item			
"Avenues. Rs 3000." I			
think this may			
very probably be			
debited to the			
Road Fund -			
which can meet			
the charge at			
of its balance			
of Rs 4690. This			
sum might be			
transferred to Edu-			
cation - in lieu of			
her allotment			
of 3000 - or therefrom			
out of the 1/3d			
which will admit			
of the rate			
fixation of the			
incidence of			
the house tax being			
diminished - the			
time for the Schools be-			
come necessary, be			

follows.

	1872-73	1873-74
Opening Balances	6810	2690
Allotments	72220	73130
Rates & Taxes.	104570	105900
School Fees	1320	1330
Contributions &c	530	530
Endowments	-	2000
Miscellaneous	3100	2100
	188550	187680

The Road Fund has fallen from Rs 135320 to 134400 owing chiefly to the Board having been unable to make any appropriation from the Land Cess in addition to the two-thirds collections.

The proposed expenditure, compared with last year, is as follows.

Grant I.	1872-73	1873-74
New Works	51470	45840
Repairs	61660	54140
P.W. Establishment	23600	21480
Petty Establishment	4860	4860
Tools & Plant	1130	1850
other Items	200	200
Reserve	13470	13400
	156390	141770

Grant

May I be told the probable of these villages will be appreciate these schools we may then decide then under Grant 2 to transfer the Grant of these schools

L. D.

Yesterday letter on Grant

	1872-73	1873-74
Grant II.		
Inspection	2410	2410
Local Fund Schools	12570	13790
other Items	307	5170
	18050	21270
Grant III.		
Dispensaries	2530	4890
Vaccination	2630	3900
other Items	2100	2660
	7260	11450
Grant IV	2100	2160
	183800	176650
Balances	4760	11030
Grand Total	188560	187680

The decrease in new works is under "Education" and "Sanitary and Miscellaneous" there being an increase of Rs 3040 in the allotments for new Communications but in Repairs the decrease entirely arises under "Communication" The President explains a reduction in the allotments for Roads No 1 & 2, but no reason is given for the reduction of that

that for Road No 3 by Rupees 2530. The Government also observe that no provision is made as in last year's budget for the repair of timber platform bridges. It seems scarcely probable that there was no necessity for an allotment for the purpose. Explanation should be submitted on this point. The allotment for Public Works Establishment has been referred to above. That for Tools and plant is said to have been estimated at 2 per cent on the expenditure on works for reasons which have satisfied the Board of Revenue but the Govt observe that the expenditure on works is put down at Rupees 99,980, 2 per cent of which is Rs 1999 and not Rupees 1850.

Under Grant II the Local Fund expenditure on Aroma schools is increased by Rs 1920. The further sum of Rs 2000 is entered for an allotment for the purchase of school books to be replaced by their sale. The allotment for the Basle school has been disallowed above.

The Dispensary charges under Grant III are enhanced by the establishment of two new dispensaries. The provision for Vaccination has been increased by Rupees 270 and the Govt await the detailed proposals for the improved supervision desired by the President. The reductions in the contributions to the Mangalore Dispensary is approved.

To the Board of Revenue with minutes as to
— Revenue Dept —
— Accountt General.
— Public Works Dept.
— Inspr Genl Instn Medl Dept.
— Director of Public Instn
— Sanitary Comrs.
— Presidt Local Fd Board Canara Circle
— Presidt Municl Commrs Canara.

Canara Local Budget for 1873-74

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

Dated. Feb. } 1873, No.
Recd. }

Nos.

Returning the Local Fund Budget of the Canara Circle for 1873-74.

No Statistics

C 24/4 R7/3
F 2142

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 27th November 1873 No 462 and 27th April 1873 No 684

Order thereon 18 April 73 No 583

With their Proceedings above recorded, the Board of Revenue submit the Local Fund Budget of the Canara Circle for 1873-74.

The Order of Govt lately issued directing the discontinuance of the House tax will necessitate a special grant for the support of the sanctioned schools during the ~~coming~~ 1873-74 year. The total estimated expenditure on the Local Fund Schools amounts to Rs 15730 which the Govt would reduce to Rs 15130 by disallowing the allotment of

80

I. D.S

R. I. G

of Rs 600 for the commencement of a new school at Kaplı. The following funds appear to be available to meet this expenditure without altering the other allotments:—

Old Union balance which may now be merged in the General Fund — 2320

Provincial Grant for schools 2750

School Fees — 1330

Unallotted General Fund balance 2060

Total 8490

leaving a deficit of Rs 6640

which for the present year will be defrayed from Provincial Funds in order that the Local Fund Board may have ample time for consideration of the new Educational arrangements which will be necessitated by the discontinuance of the house tax. Amongst other modes of retrenchment the

the Government would strongly advise that middle class educative institutions should be confined to the Old rate schools which were established under Act XI of 1863 and which are consequently in receipt of a Grant-in-aid from Provincial Funds. The scheme of having the whole district delimitated into previnces so that there may be a school within 2½ miles of every house must now necessarily be held in abeyance and as a consequence it will be inadvisable for the present to give full effect to the provisions contained in rule XI. for the permanent establishment of result grant schools, ~~[illegible] restricted with the [illegible] nature~~

letter sent

of

of the funds now available for education, that the cases of the permanent institutions should be determined in such a manner that a central School may be available for every important section of the tax-payers.

Statement III may now be omitted from the accounts. Statement III A must be retained. When a school has a grant from Provincial funds the amount should be shown in the remarks column

The Government will now proceed to notice the details of the budget as submitted by the Board of Revenue.

The grant for Public Works, and the cost of Public Works establishment have been correctly calculated in accordance with the instructions laid down in G.O dated 5th September 1872 No 1183 and will be allowed to stand. That for schools is entered as Rs 910 in excess of the grant for last year in accordance with sanction given by Govt in the case of three schools established under Act XI of 1863. To this will now be added, as above stated, a special grant for the year 1873-74 of Rs ~~1040~~ 640

The Cess on land is expected to produce very much the same as in 1872-73 ~~last year~~. Under Tolls an increase of Rs 890 is looked for from raising the rates at the Sulliya toll-gate under Govt instructions. A new receipt of Rs 2000 is expected from the sale of books, but this is merely a matter of account as the books have to be paid for in the first instance from the funds of the circle. The market rents have been reduced

to

to Rs 2000 on a revised estimate and the other items remain very much the same as ~~last~~ in the previous year.

The Road Fund has fallen from Rs 135,320 to Rs 134,400 owing chiefly to the Board having been unable to make any appropriation from the Land Cess in addition to the two-thirds collections.

The proposed expenditure compared with the previous ~~last~~ year is as follows.

	1872-73	1873-74
Grant I		
New Works —	51470	45840
Repairs —	61660	54140
P.W. Establishment	23600	21480
Petty Establishment	4860	4860
Tools & plant —	1130	1850
other items —	200	200
Reserve —	13470	13400
	156390	141770
Grant II.		
Inspection —	2410	2410
Local Fund Schools	12570	13790
other items —	3070	5070
	18050	21270

Grant

49 55

	1872-73	1873-74
Grant III.		
Dispensaries —	2530	4890
Vaccination —	2630	3900
other items —	2100	2660
	7260	11450
Grant IV.	2100	2160
Total.	183800	176650
Balances	4760	11030
Grand Total	188560	187680

The decrease in New Works is under "Educational" and "Sanitary and Miscellaneous" these being an increase of Rs 3040 in the allotments for new Communications, but in Repairs the decrease entirely arises under "Communications". The President explains a reduction in the allotments for Roads No 142, but no reason is given for the reduction of that for Road No 3 by Rs 2530. The Govt also observe that no provision is made

as

the previous
as in last year's budget, for
the repair of timber platform
bridges. It seems scarcely
probable that there was no
necessity for an allotment
for the purpose. Explanation
should be submitted on this
point. The allotment for
Public Works Establish-
-ment has been referred
to above. That for Tools
and Plant ~~is said to have~~ has
been estimated at 2 per Cent
on the expenditure on works
for reasons which have
satisfied the Board of Revenue,
~~& the Govt. believe that~~
~~the expenditure on works is~~
~~put down at Rs 99,950 two~~
~~per Cent, of which is Rs 1999~~
~~and not Rs 1850.~~

Under Grant II
the proposed expenditure in
~~Local Fund~~ Schools is
increased by Rs 1220, and
a

a further addition of
Rs 200 is made to cover ~~an~~
allotment for the purchase
of school books to be replaced
by their sale. The allotment
for the Kaph school has been
disallowed above.

The Dispensary
charges under Grant III are
enhanced by the establishment
of two new dispensaries. The
provision for Vaccination
has been increased by Rs 1270
and the Govt await the details
proposals for the improved
supervision desired by the
President. The reduction
in the contribution to the
Mangalore Dispensary is
approved.

An abstract of
the budget as now modi-
-fied is given below.

Receipts

Receipts

Balances

Road Fund	270	
General Fund	~~2520~~	~~2690~~

Allotments.

Provincial — Road ~~Fund~~ ~~Contribution~~	47350	
Ordinary School Grant	2780	
Special School grant for 1875-76	6640	~~57770~~
Special Funds	23000	79770 ~~81570~~

Rates & Taxes.

Land Cess	85790	
Tolls	6690	92480
School Fees		1330
Contributions		630

Miscellaneous

Markets	4100	
		180900

Road Fund 134400
General Fund 46500
180900

Expenditure

Grant I.

Road Fund	127950	
General	13220	
		141170

Grant II

General		21270

Grant III

General		11450

Grant IV

Road Fund	1600	
General	560	
		2160
		176050

Balances

Road Fund	~~4850~~ 4850	4850
~~General Fund~~	~~40~~	
		180900

E. N. H.

To
1. The Board of Revenue with Enclosures &c. 14
2. " " " 6
3. Revenue Department 6
4. Accountant General 21
5. Public Works Department 6
6. Inspector Genl. S. Med. Dept 6
7. Director of Public Instruction 6
8. Sanitary Commissioner 6
9. President, Local Fund Board Canara Circle 6
10. " President, Municipal Commrs. S. Canara 6

dispd 11/80 ~~1.24~~ 80

11-8-46 R.L.

Govt. of {1873} Madras.

Financial

To

The Board of Revenue

F. Dr. 881.

Dated April 18 }
Recd. } 1873, No. 503

Nos. 78-79

Reviewing the Local Fund Budget of the Canara Circle for 1873-74.

Despatch

4/8/30