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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Judl DEPARTMENT

G.O. No. ~~B.P. No.~~ 204 ~~Press.~~ ~~Mis.~~

Balk No (1-2)

Dated 2 2 1881 ~~197~~.

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B.S. 21

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

2nd February 1881, No. 204.

Local Funds—Budgets.

Read the following paper :—

No. 1. *Proceedings of the Board of Revenue, dated 18th November* 1880, *No.* 1756, *reviewing the Local Fund Budget Estimates of Calicut Circle for* 1881-82.

No. 2. ORDER THEREON, 2nd February 1881, No. 204.

The estimated receipts and charges of the Calicut Circle for 1881-82 are compared below with the sanctioned and regular estimates for the current year :—

RECEIPTS.

	Estimate, 1880-81. RS.	Regular Estimate. RS.	Estimate, 1881-82. RS.
Balances—			
Road Fund		20,587	27,000
General Fund	1,140	7,757	8,010
Allotments from General Revenue—			
Special Funds	36,400	37,200	40,200
Cess on Land	1,52,610	1,56,0[illegible]	1,48,000
Tolls	42,000	42,000	42,000
Fees in Schools	4,680	4,680	1,100
Contributions from other Circles, &c. ..	7,000	7,000	7,000
Receipts from Endowments, &c. ..	410	510	510
Miscellaneous	3,000	3,150	3,400
Total ..	2,47,240	2,78,884	2,77,220

CHARGES.

	Estimate, 1880-81. RS.	Regular Estimate. RS.	Estimate, 1881-82. RS.
GRANT I.			
New Works—			
Communications	12,580	17,271	25,210
Civil Buildings	330	830	3,000
Repairs—			
Communications	1,07,860	1,09,911	1,17,500
Civil Buildings	2,680	2,560	3,250
Miscellaneous Public Improvements	300	300	300
Local Fund Board's Engineering Establishment	26,810	26,957	28,410
Tolls and Ferries	1,000	1,000	1,000
Tools and Plant	3,110	3,270	3,730
Road Fund Reserve	18,420	8,801	18,570
Contributions to other Circles, &c. ..	3,730	3,730	5,300
Miscellaneous	7,610	7,767	7,400

CHARGES—*continued.*

	Estimate, 1880-81.	Regular Estimate.	Estimate, 1881-82.
	RS.	RS.	RS.
GRANT II.			
Inspection	3,590	3,590	3,490
Training Schools	2,230	2,230	2,120
Local Fund Schools	10,400	9,110	5,940
Salary Grants	8,140	8,140	8,930
Results Grants	7,000	6,000	7,000
Miscellaneous	2,600	2,600	2,540
GRANT III.			
Hospitals and Dispensaries	8,600	9,055	7,370
Vaccination	2,520	3,620	3,510
Sanitation	2,600	2,955	2,600
Choultries	950	950	950
Travellers' Bungalows	1,110	1,110	1,110
Miscellaneous	9,080	9,080	9,060
GRANT IV.			
Establishment	3,040	3,040	5,840
Balances—			
Road Fund	950	27,000	4,100
General Fund	..	8,007	— 1,010
Total	2,47,240	2,78,884	2,77,220

2. The regular estimate for 1880-81 as revised by the Board of Revenue is accepted by Government.

3. In the estimated receipts for 1881-82 the Land Cess estimate is incorrectly framed, the correct demand being Rs. 1,54,950 (or Rs. 7,150 arrears and 1,47,800 current) against Rs. 1,65,000 as entered. The arrears demand has been taken as Rs. 15,350 in the foot-note to Statement I-A—a palpable error which should not have escaped notice in the Board's office.

4. The Tolls revenue for 1881-82 is set down at a considerably reduced figure, without adequate reason being assigned. The Board have called on the Collector to report, but the Government think it safe to adopt the figure shown by the regular estimate.

5. The Board's remarks on the expenditure items of the budget are approved. The provision for furniture for Hospitals should be struck out for the reason stated by the Surgeon-General, subject to renewed application if necessary.

6. With the above remarks the Right Honorable the Governor in Council passes the Budget of the Calicut Circle for 1881-82.

(True Extract.)

C. D. MACLEAN,
Under Secretary.

To the Board of Revenue,
„ Revenue Department,
„ Accountant-General,
„ Sanitary Commissioner,
„ Surgeon-General with the Government of Madras,
„ Director of Public Instruction,
„ Public Works Department,
„ President of the Municipal Commissions,
Malabar District,

with Board's Procs., No. 1756, dated 18th November 1880.

Exd. J. Wright.

Govt. of [1881] Madras.

FINANCIAL.

To

The BOARD of REVENUE,
&c., &c., &c.

Dated February, 2nd.

Issued

Recd. *Encl.*

G.O., 2nd February 1881, No. 204.

FEBRUARY.
Nos. 1-2.

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget Estimates of Calicut Circle for 1881-82.

No. 1,756.

Proceedings of the Board of Revenue, dated 18th November 1880.

Read the following letters:—

From the President of the Local Fund Boards, Malabar District, dated 28th September 1880, No. 561-A:—

Abstract.—Submitting the Local Fund budget estimates of the Calicut Circle for 1881-82.

From Surgeon A. J. STURMER, Secretary, Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 23rd October 1880, No. 5,902.

I have the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1881-82 Local Fund budget estimate of the Calicut Circle for the maintenance of the three Dispensaries is adequate, and calls for no remarks, save in the items of "Medical Subordinates" and "Funiture."

2. The pay and allotment of the Civil Apothecary attached to the Vayitri Dispensary should be reduced from Rs. 750 to Rs. 450, as mentioned in this Office letter, No. 5,361, of 28th October 1879, and recorded in your Board's Proceedings, No. 3,131, of 6th November 1879.

3. A sum of Rs. 1,300 is provided for "Furniture, &c.," against Rs. 500, the current year's grant, but no explanation as to the necessity for the excess provision has been afforded by the President of the Circle in paragraph 26 of his letter, No. 561-A, of 28th September 1880, to your Board. The Surgeon-General does not think it necessary that such a large increase should be allowed. It is observed that the expenditure in 1879-80 under the item referred to was Rs. 1,288, and furniture should not be required every year.

4. The totals of the current year's grant are incorrect, and a sum of Rs. 500 is inadvertently entered under the heading "Rents."

5. A sum of Rs. 1,780 is entered as the contribution towards the expenses of the Medical College.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Vellore, 28th October 1880, No. 1,107.

I have the honor to state, for the information of the Board of Revenue, that a provision of Rs. 2,600 has been made for sanitation in the Calicut Local Fund Circle for the year 1881-82. This gives a percentage of only five on the available income. Although the allotment is very low in proportion to income, it may be accepted, as the conditions of the Circle and the habits of rural life in Malabar are peculiar.

2. I find a sum of Rs. 3,550 entered against "Civil Buildings" and "Miscellaneous Public Improvements," for which no particulars are given to enable me to determine how much of it will be devoted to sanitary works that may come under these heads.

3. Rs. 3,510 are allotted for vaccination, which is an improvement over the grant, viz., Rs. 2,520, of the current year. No details of the establishment employed have been given. In the review of the estimate for 1880-81, the inadequacy of the staff then employed was pointed out in letter, No. 1,337, dated 8th November 1879. I find now, however, from a revised list furnished to me by the Inspector of Vaccination and Deputy Sanitary Commissioner that even that establishment has since been reduced from four to three First-class Vaccinators. The reasons adduced last

year, in the letter above quoted, for increasing the vaccine staff of the Calicut Circle, still hold good, and I would urge upon the Local Board the necessity of raising it up to the standard laid down in the Rules. It is to be hoped that this will be done with the increased allotment for 1881-82.

THE Local Fund budget of the Calicut Circle for 1881-82 will be submitted for the orders of Government.

2. REGULAR ESTIMATE FOR 1880-81.—The opening Local Fund balance is given by the President as Rs. 31,673* against a balance of Rs. 1,140 in the budget, but the Accountant-General, in a statement recently furnished, gives Rs. 28,344 as the approximate balance. In the absence of the details of this latter amount, the General Fund balance according to the Circle Report for 1879-80 as revised in this Office will be taken as Rs. 7,757, and the difference, Rs. 20,587, will be entered under the Road Fund. The increase in the balance over the estimate, which is not explained by the President, is due to the actual receipts under Tolls, Ferry-rents, and Public Works Receipts and Refunds having exceeded, and the expenditure under Grants I and II having fallen short of the regular estimate of 1879-80.

Receipts.

	RS.
* Road Fund	22,583
General Fund	9,090
Total ...	31,673

3. The cess on land is estimated at Rs. 1,52,610 as in the budget, but according to the Demand, Collection, and Balance Statement appended to the regular estimate the collections are expected to amount to Rs. 1,56,000, which figure may safely be adopted.

4. The total receipts are—

	RS.
Road Fund	2,07,887
Endowment Fund	360
General Fund	70,637
Total ...	2,78,884

5. EXPENDITURE.—The regular estimate of expenditure is prepared without any regard to the subsequent additions to, and alterations in, the budget allotments. Under most of the items the budget grants are repeated. The provision for works will be altered with reference to the allotments sanctioned to date according to the register maintained in this Office. The cost of Tools and Plant should be Rs. 3,270. The Road Fund reserve of Rs. 18,420, as in the budget, will be reduced to Rs. 8,801 as the provision does not appear to have been made with reference to the actual requirements. It is stated in the report accompanying the regular estimate that on the objection of the Accountant-General the allotment for Result grants to masters in Local Fund Schools is included under Result grants to Hindu and Moplah Schools. The Board do not understand the ground of objection. Result grants to masters in Local Fund Schools should not be included with those payable to other schools, it being very necessary to show the entire cost of the former schools separately. The provision for Result grants to Local Fund Schools has accordingly been entered in its proper place. The President having omitted to take into account the alterations made in the budget allotments for the items noted in the margin in consequence of the Circle Board's proposal sanctioned in the Proceedings of the Board of Revenue, dated 4th August 1880,† No. 1,085, the necessary alterations have now been made in this Office. The regular estimate of expenditure as revised by the Board is as follows :—

Local Fund Schools.
Results Grants.
Salaries of Medical Subordinates.
Vaccination.
Sanitation.

---

† Recorded in G.O., Financial Department, dated 8th September 1880, No. 1,708.

—	Road Fund.	Endowment Fund.	General Fund.
New Works—	RS.	RS.	RS.
Communications	17,271	...	...
Civil Buildings	...	...	830
Miscellaneous Public Improvements	...	...	...
Repairs—			
Communications. D. P. W.	588	...	...
Communications. Other Agency	1,09,323	...	...
Civil Buildings	...	...	2,560
Miscellaneous Public Improvements	...	...	300
Public Works Department Supervision	147	...	...
Local Fund Engineering Establishment	26,810	...	...
Tolls and Ferries	1,000	...	...
Tools and Plant	3,180	...	90
Contingencies	157	...	...
Road Fund Reserve	8,801	...	...
Contributions	3,730	...	...
Payment of Loan	7,610	...	...
Grant I	1,78,617	...	3,780
Do. II	...	...	31,670
Do. III	...	360	26,410
Do. IV	2,270	..	770
Total Expenditure ...	1,80,887	360	62,630
Total Receipts ...	2,07,887	360	70,637
Balance ...	27,000	...	8,007

These balances will be taken to the budget for 1881-82.

6. BUDGET FOR 1881-82—STATEMENT I-A, REVENUE AND RECEIPTS.—Ferry-rents are estimated at Rs. 36,000 against Rs. 32,000 in the current year's budget, the increase being calculated with reference to the actual amounts for which ferries in the Circle were sold for the current year. The Land-cess is put down at Rs. 1,56,000 against Rs. 1,52,610 in the budget for 1880-81. The estimate appears fair, and may be accepted, considering the actuals of 1879-80 which amounted to Rs. 1,56,233. Tolls are expected to yield Rs. 37,500, or Rs. 4,500 less than the estimate for the current year, the reason assigned for the decrease being that the sales of tolls for 1880-81 have fallen below the estimate, but the regular estimate does not show any falling off in the toll receipts, the budget estimate being repeated. The President will report on this point. There is a decrease of Rs. 3,580 in the estimate under School-fees, which is due to the abolition of the Middle-class Schools at Kongad and Tánúr and to the proposed reduction of the other Middle-class Schools to the lower class with reference to G.O., Financial Department, dated 24th July 1880, No. 1,433.

Sanctioned in G.O., Financial Department, dated 8th September 1880, No. 1,708.

7. The total receipts are—

	RS.
Road Fund	2,12,750
Endowment Fund	360
General Fund	67,610
Total ...	2,80,720

8. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The allotment for New Works, Communications, will, for reasons stated further on, be reduced by Rs. 5,640 and that for repairs raised by Rs. 2,640. The total cost of the Local Fund Engineering Establishment debitable to the Circle is Rs. 28,410, of which Rs. 27,160 are charged to the Road Fund in proportion to the proposed expenditure from that Fund. The share of the cost of general management

chargeable to the Road Fund and the allotment for Tools and Plant should be Rs. 4,440 and Rs. 3,570, respectively. No provision is made for the usual contribution of Rs. 1,000 to the Cochin Circar for ferries. The President will explain the cause of the omission. The Road Fund reserve is incorrectly calculated: it should be Rs. 18,570 at 10 per cent. of the total Road Fund receipts excluding the opening balance. For repayment of loan and interest thereon, Rs. 7,400 are provided. The total Road Fund expenditure amounts to Rs. 2,07,850, leaving a balance of Rs. 4,900.

9. STATEMENT II-A, PART I, NEW WORKS.—The allotment for New Works, Communications, is Rs. 30,850. Item No. 3 with an assignment of Rs. 2,640 is a special repair work and should have been entered in Part II. The necessary alteration has been made. Item No. 5 with an allotment of Rs. 3,000 is for the purchase of quarters for the Assistant Engineer at Vayitri which should be shown under "Civil Buildings" and the cost thereof debited to the General Fund.

10. PART II, REPAIRS.—The grant for Road repairs is Rs. 1,14,860, which will be raised to Rs. 1,17,500 for reasons stated in the preceding paragraph. The allotments for Items Nos. 12, 15, 16, 21 to 24 in Part II and Nos. 14, 20, 35, 36, 38 to 42 in the Appendix are raised.

11. Statement II-B of the budget is not correctly prepared. Two-thirds of the Land-cess instead of the whole should have been distributed in Column 2 of the statement. The total of Column 3 is Rs. 1,40,650, which is not the allotment for works as per Statement II. The President will prepare and submit a revised statement.

12. Grant I is—

	RS.
Road Fund	2,03,410
General Fund	10,260
Total ...	2,13,670

13. GRANT II, EDUCATION.—The estimated cost of inspection is Rs. 3,490, or Rs. 100 less than that in the current year's budget. The list of the particulars of the inspecting staff has not been furnished. The cost of the Moplah Training School is Rs. 2,204, which includes a sum of Rs. 84 for repairing the school-house. This amount being comprised in the lump provision of Rs. 700 for the repair of school-houses under Grant I, the cost of the Normal School will be reduced by Rs. 84. The grant for Local Fund Schools is Rs. 5,940 against Rs. 10,400 in the current year's budget. The decrease in the estimate is due to the Circle Board's proposal to reduce all the existing Middle-class Schools to the lower class. For each of the schools thus reduced three masters on Rs. 20, 15, and 5, respectively, are allowed.

14. Grant II is Rs. 30,020 chargeable to the General Fund.

15. GRANT III, SANITATION, &c.—The allotment for the salaries of medical subordinates as entered in Statement B is Rs. 1,710 as in the current year's budget, but in Statement IV-A, it is given as Rs. 2,010, showing an excess of Rs. 300. The excess has been caused by raising the provision for the medical subordinate attached to the Vayitri Dispensary from Rs. 450 to Rs. 750. No explanation for this increase is given, and it will be disallowed with reference to paragraph 2 of the Surgeon-General's letter. The allotments for furniture, &c., are raised from Rs. 500 for the current year to Rs. 1,300. The Surgeon-General does not think that this large increase is necessary. The President will explain. The cost of vaccination is Rs. 3,510 against Rs. 2,520 in the current year's budget. The increase is owing to the addition to the vaccine staff detailed in Board's Proceedings,* dated 4th August 1880, No. 1,085, a copy of which will now be furnished to the Sanitary Commissioner. He will, in a separate communication, be informed of the particulars of the allotment of Rs. 3,550 in the budget for Civil Buildings and Miscellaneous Public Improvements. A sum of Rs. 2,300 is provided as a moiety of the contribution by the Local Fund Board to the Pálghat Municipality for the construction of a building for their Dispensary. The President will submit a separate report showing the estimated cost of the building and the grounds on which the contribution is promised. Meanwhile the item will be allowed to stand, but removed to Grant I, that being the grant under which contributions for works should be shown. The contribution to the Medical College and the Inspecting Vaccine Agency should be Rs. 1,230 each. As directed by Government, a separate head "Contributions to (*a*) Provincial, (*b*) Other Circles, (*c*) Municipalities" under Grants II and III has not been exhibited. The omission has been supplied in this Office.

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* Recorded in G.O., Financial Department, dated 8th September 1880, No. 1,708.

16. Grant III is—

	RS.
Endowment Fund	360
General Fund	25,540
Total ...	25,900

17. GRANT IV, MISCELLANEOUS.—The contribution to the controlling establishments at the Presidency and that for the establishments in the Collector's Office should be Rs. 1,820 and 630 respectively. The share of the cost of the district audit establishment chargeable to the funds of this Circle is Rs. 830.

18. Grant IV is—

	RS.
Road Fund	4,440
General Fund	1,400
Total ...	5,840

19. No provision is made for general reserve for want of funds.

20. The following is an abstract of the budget as revised by the Board of Revenue:—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	2,12,750	Grant I ...	Road Fund ...	2,03,410	
Endowment Fund ...	360		General Fund ...	10,260	
General Fund	67,610				2,13,670
		Do. II ...	General Fund ...	...	30,020
		Do. III ...	General Fund ...	25,540	
			Endowment Fund...	360	
					25,900
		Do. IV ...	Road Fund ...	4,440	
			General Fund ...	1,400	
					5,840
		General Reserve		...	...
		Balances—			
		Road Fund		4,900	
		Endowment Fund		...	
		General Fund		390	
					5,290
Total ...	2,80,720		Total ...	...	2,80,720

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Chief Secretary to Government, Financial Department,
with original letter and enclosures to be returned.
" President of the Local Fund Boards, Malabar District.
" Director of Public Instruction.
" Sanitary Commissioner, with copy of Board's Proceedings,
4th August 1880, No. 1,085.
" Surgeon-General with the Government of Madras.

Exd. A. Grubert.

1880.

Board of Revenue,

MADRAS.

To

The Chief Secy. to Govt.,
Financial Department,
&c., &c., &c.

Dated November 18th.
Printed December 2nd.
Received

Proceedings, 18th November 1880, No. 1,756.

NOVEMBER.
No. 1,756.

Local Fund Budget — of Calicut Circle, Malabar District, for 1881-82.—Reviewing and submitting to Government —.

Emergent

No. 204/6 F. L. Department.

MEMORANDUM.

Proceedings of the Board of Revenue No. 1756 dated 18th November 1880.

It is requested that 8 spare copies of the paper noted in the margin may be furnished for reference.

In future 8 copies of all reviews on Local Fund Budgets may be supplied for communication to the officers concerned.

C. P. Maclean

Under Secretary.

Madras 3 Feby 1881

To The Sub Secretary to the Board of Revenue

Register No. 1522
ORDERED ACCORDINGLY
BOARD OF REVENUE
14 – 2 – 1881

Act Sub Secretary

To
The Under Secretary
to Government F. D.
with 8 copies of Bd. Prog.
d 18 Nov. 1880 No. 1756.

Mmo no 307

EMERGENT

Fm
The Under Secy to Govt.
F D

Dd February 1881
No 12

Requesting supply of 8 copies of Bd's Pro. no 1756 d 18th Novr 1880 & stating that in future 8 copies of all reviews on Local Fund Bud Ets may be supplied for comm.n to the officers concerned.

Revenue Department

2

No 1756

204/7

Proceedings of the Board of Revenue
Dated 18th November 1880.

Read the following letters:—

From the President Local Fund Board, Malabar District dated 28th September 1880 No 581 A submitting the Local Fund Budget Estimates of the Calicut Circle for 1881–82.

From A. Sturmer, Surgeon, Secretary to Surgeon General with the Government of Madras to the Secretary to the Board of Revenue dated Fort St George 22nd October 1880 No 5902.

I have the honor by desire of the Surgeon General to report to your Board that the sum set apart in Grant III of the 1881–82 Local Fund Budget Estimate of the Calicut Circle for the maintenance of the three Dispensaries is adequate and calls for no remarks save in the items of Medical Subordinates' Furniture

2. The pay and allotment of the Civil Apothecary attached to the Vytere Dispensary should be reduced from Rs 750 to Rs 450, as mentioned in this office letter No. 530 of 28th October 79 and recorded in your Board's Proceedings No. 3131 of 6th November 1879.

3. A sum of Rs 1300 is provided for "Furniture &c" against Rs 500 the current year's grant but no explanation as to the necessity for the excess provision has been afforded by the President of the Circle in para 26 of his letter No. 561 A of 28th September 1880 to your Board. The Surgeon General does not think it necessary that such a large increase should be allowed. It is observed that the expenditure in 1879-80 under the item referred to was Rs 1288 and furniture should not be required every year.

4. The totals of the current year's grant are incorrect, and a sum of Rs 500 is inadvertently entered under the heading "Rents".

5. A sum of Rs 1780 is entered as the contribution towards the expenses of the Medical College.

From Surgeon Major M. C. Furnell M.D. F.R.C.S. Sanitary Commissioner for Madras to the Secretary to the Board of Revenue dated Vellore 28th October 1880 No. 1107

I have the honor to state for the information of the Board of Revenue that a provision of Rs 2600 has been made for Sanitation in the Calicut Local Fund Circle for the year 1881-82. This gives a percentage of only 5 on the available income. Although the allotment is very low in proportion to income, it may be accepted, as the conditions of the Circle and the habits of rural life in Malabar are peculiar.

I find a sum of Rs 3550 entered against "Civil Buildings" & "Miscellaneous Public Improvement" for which no particulars are given to enable me to determine how much of it will be devoted to Sanitary works that may come under these head.

Rs 3510 are allotted for Vaccination

which is an improvement over the grant, viz: 2520 of the current year. No details of the establishment employed have been given. In the review of the Estimate for 1880-81, the inadequacy of the Staff then employed was pointed out in letter No. 1337 dated 8th November 1879. I find now however from a revised list furnished to me by the Inspector of Vaccination and Deputy Sanitary Commissioner that even that establishment has since been reduced from 4 to 3. 1st class Vaccinators. The reasons adduced last year, in the letter above quoted, for increasing the vaccine staff of the Calicut Circle, still hold good and I would urge upon the Local Board the necessity of raising it up to the Standard laid down in the Rule. It is to be hoped that this will be done with the increased allotment for 1881-82.

The Local Fund budget of the

Calicut Circle for 1881-82 will be submitted for the orders of Government.

Regular Estimate for 1880-81.
Receipts.

	Rs
*Road fund	22,583
General do	9,090
	31,673.

2. The opening Local Fund balance is given by the President as Rs 31,673* against a balance of Rs 1,440 in the budget, but the Accountant General, in a Statement recently furnished gives Rs 28,344 as the approximate balance. In the absence of the details of this latter amount, the General Fund balance according to the Circle Report for 1879-80 as revised in this office will be taken as Rs 7,757 and the difference Rs 20,587 will be entered under the Road Fund. The increase in the balance over the estimate, which is not explained by the President, is due to the actual receipts under Tolls, Ferry rents and Public Works Receipts and Refunds having exceeded, and the expenditure under Grants I + II having fallen short of the Regular Estimate of 1879-80.

3. The Cess on Land is estimated at Rs 152,610 as per the budget but according to the D.C.B. Statement appended to the Regular Estimate the collections are expected to amount to Rs 156,000 which figure

may safely be adopted.

4. The total receipts are

	Rs
Road Fund	2,07,887
Endowment Fund	360
General Fund	70,637
	2,78,884

Expenditure:— 5. The Regular Estimate of expenditure is prepared without any regard to the subsequent additions to, and alterations in, the budget allotments. Under most of the items the budget grants are repeated. The provision for works will be altered with reference to the allotments sanctioned to date according to the Register maintained in this office. The cost of Tools and Plant should be Rs 3270. The Road Fund Reserve of Rs 18,420, as in the budget will be reduced to Rs 8,801 as the provision does not appear to have been made with reference to the actual requirements. It is stated in the report accompanying the Regular Estimate that on the objection of the Accountant General the allotment for Result grants to Masters in Local Fund Schools is included under Result grants to Hindu and Moplah Schools. The Board do not understand the ground of objection. Result grants to masters in Local Fund Schools should not be included with those payable to other schools, it being very necessary to show the entire cost of the former Schools separately. The provision for Result grants to Local Fund School has accordingly been entered in its proper place. The President having omitted to take into account the alterations made in the budget allotments for the items noted in the margin in consequence of the Circle Board's proposal sanctioned in the Proceedings of the Board of Revenue of * 4th August 1880 No 1085, the necessary alterations have now been made in this office. The Regular Estimate of expenditure as revised by the Board is as follows:—

Local Fund Schools.
Results grants.
Salaries of Medical Subordinates.
Vaccination.
Sanitation.

* Recorded in G.O. F.D. dated 8 September 1880 No 1708.

	Road Fund Rs	Endowment Fund Rs	General Fund Rs
New Works:—			
Communications	17,271	"	"
Civil Buildings	"	"	830
Miscellaneous Public Improvements	"	"	"
Repairs:—			
Communications { D. P. W.	588	"	"
Communications { Other Agency	107,323	"	"
Civil Buildings	"	"	2,560
Miscellaneous Public Improvement	"	"	300
D. P. W. Supervision	147	"	"
Local Fund Engineering Establishment	26,810	"	"
Tolls and Ferries	1,000	"	"
Tools and Plant	3,180	"	90
Contingencies	167	"	"
Road Fund Revenue	8,801	"	"
Contribution	3,730	"	"
Payment of Loan	7,610	"	"
Grant I	178,617	"	3,780
Do – II	"	"	31,670
Do – III	"	360	26,410
Do – IV	2,270	"	770
Total Expenditure	180,887	360	62,630
Total Receipts	207,887	360	70,637
Balance	27,000	"	8,007

These balances will be taken to the budget for 1881–82.

Budget for 1881–82 Statement I. A. Revenue & Receipts

6. Ferry Rents are estimated at Rs 36,000 against Rs 32,000 in the current years budget, the increase being calculated with reference to the actual amounts for which Ferries in the circle were sold for the current year. The Local Cess is put down at Rs 156,000 against Rs 152,610 in the budget for 1880–81. The estimate appears fair & may be accepted considering the actuals of 1879–80 which amounted to Rs 156,233. Tolls are expected to yield Rs 37500 or Rs 4,500 less than the estimate for the current year, the reason assigned for the decrease being that the sales of tolls for 1880–81 have fallen below the estimate but the Regular Estimate does not show any falling off in the toll receipts, the budget estimate being repeated. The President will report on this point. There is a decrease of Rs 3,580 in estimate under Schoolfees, & this is due to the abolition of the Middle Class Schools at Rongad & Tani[illegible] and to the proposed reduction of the other middle Class Schools to the lower class with reference to G.O. F.D. of 24th July 1880 No. 1433.

Sanctioned in G.O. F.D. of 8th Sept. 1880 No. 1708.

7. The total receipts are

	Rs.
Road Fund -	212,750
Endowment Fund -	360
General Fund -	67,610
	2,80,720

Statement B, Expenditure Grant I, Public Works, Statement II, Road Fund.

8. The allotment for New works, communications, will, for reasons stated further on, be reduced by Rs 5,620 & that for Repairs raised by Rs 2,640. The total cost of the Local Fund Engineering Establishment debitable to the Circle is Rs 28,410 of which Rs 27,160 charged to the Road Fund in proportion the proposed expenditure from that und. The share of the cost of general anagement chargeable to the Road Fund d the allotment for Tools and Plant ould be Rs 4440 and Rs 570, respectively. No provision is made for the usual contribution of Rs 1000 to the Cochin Sircar for Ferries. The President will explain the cause of the omission. The Road Fund Reserve is incorrectly calculated. It should be Rs 18,570 at 10 per cent of the total Road Fund receipts excluding the opening balance. For repayment of Loan and interest thereon, Rs 7400 are provided. The total Road Fund expenditure amounts to Rs 207,850 leaving a balance of Rs 2,490.

Statement II A. Part I, New Works.

9. The allotment for new works, communications, is Rs 30,850. Item No 3 with an assignment of Rs 2640 is a Special repair work and should have been entered in Part II. The necessary alteration has been made. Item No 5 with an allotment of Rs 3,000 is for the purchase of Quarters for the Assistant Engineer at Vythiri which should be shown under "Civil Buildings" and the cost thereof debited to the General Fund.

Part II, Repairs.

10. The grant for Road repairs is Rs 114,860 which will be raised to Rs 117,500 for reasons stated in the preceding paragraph. The allotments for Items Nos 12, 15, 16, 21 to 4 in Part II and Nos 14, 20, 35, 36, 38 to 42 in the Appendix are raised

11. Statement II B of the budget is not correctly prepared. Two-thirds of the Land Cess instead of the whole should have been distributed in Columns of the Statement. The total of Column 3 is Rs 140,650 which is not the allotment for roads as per Statement II. The President will prepare and submit a revised Statement.

12. Grant I is

	Rs
Road fund	203,410
General fund	10,260
	213,670

Grant II, Educatio

13. The estimated cost of Inspection is Rs 3,490 or Rs 100 less than that in the current year's budget. The list of particulars of the Inspecting Staff has not been furnished. The cost of the Mopla Training School is Rs 2,204 which includes a sum of Rs 84 for repairing the School house. This amount being comprised in the lump provision of Rs 700 for the repair of

School houses under Grant I, the cost of the Normal School will be reduced by Rs 84. The grant for Local Fund Schools is Rs 5,940 against Rs 10,400 in the current year's budget. The decrease in the estimate is due to the Circle Board's proposal to reduce all the existing middle class Schools to the Lower Class. For each of the Schools thus reduced three masters on Rs 20, 15 & 8 respectively are allowed.

14. Grant II is Rs 30,020 chargeable to the General Fund.

Grant III, Sanitation &c. - 15. The allotment for the salaries of Medical Subordinates as entered in Statement B is Rs 1,710 as in the current year's budget but in Statement IV A it is given as Rs 2010 showing an excess of Rs 300. The excess has been caused by raising the provision for the Medical Subordinate attached to the Tythiri Dispensary from Rs 450 to Rs 750. No explanation for the increase is given and it will be disallowed with reference to para 2 of Surgeon General's letter. The allotments for Furniture &c are raised from Rs 500 for current year to Rs 1500. The Surgeon General does not think that this large increase is necessary. The President will explain. The cost of Vaccination is Rs 3,510 against Rs 2,520 in the current year's budget. The increase is owing to the addition to the Vaccine staff detailed in Board's Proceedings⊕ dated 4th August 1880 No. 75, a copy of which will now be furnished to the Sanitary Commissioner. He will, in separate communication, be informed of the particulars of the allotment of Rs 3,550 in the budget for Civil Buildings and Miscellaneous Public improvements. A sum of Rs 2,300 is provided as a moiety of the contribution by the Local Fund Board to the Ongole Muni-

⊕ Recorded in G.O. F.D. of 8th September 80 No. 708.

-cipality for the construction of buildings for their Dispensary. The President will submit a further report showing the estimated cost of the buildings and the source from which the contribution is provided. Meanwhile the item will be allowed to stand, but removed to Grant III, that being the grant under which contributions for works should be shown. The contribution to the Medical College and the Inspecting Vaccine Agency should be Rs 1,230 each. As directed by Government, a separate head "Contribution to (a) Provincial, (b) other Circles, (c) Municipalities" under Grants II & V has not been exhibited. The omission has been supplied in this office.

16. Grant III is

	Rs
Endowment Fund	360
General Fund	25,540
	25,900

Grant IV, Miscellaneous. 17. The Contribution to the controlling establishment at the Presidency and that for the establishments in the Collector's office should be Rs 1820 & 630 respectively. The share of the cost of the District Audit establishment chargeable to the funds of the Circle is Rs 830.

18. Grant IV is

	Rs
Road fund	4440
General do	1400
	5840

19. No provision is made for General Reserve for want of funds

20. The following is an abstract of the budget as revised by Board of Revenue

Receipts	Rs		Charges	Rs	Rs
Road Fund	2,12,750	Grant I.	Road Fund	2,03,410	
Endowment do	360		General do	10,260	2,13,670.
General do	67,610	Do II.	General do	..	30,020
		Do III.	General do	25,540	
			Endowment do	360	25,900
		Do IV.	Road do	4,440	
			General do	1400	5,840
			General Reserve		..
			Balance		
			Road Fund	4,900	
			Endowment Fund	..	
			General Fund	390	5,290
Total	2,80,720		Total		2,80,720.

True

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1 (True Copies and Extract) 2

204/15

204/15

E. Gibson:
Ag Sub Secretary.

To

The Chief Secretary to Govt F.D.
with original letter and enclosures to be returned.

Cop'd Samuel Hendrick

Exd D.A. Fernandez

1

Finl. 1880 Dept
18/2/80 No 351.
8/9/80 No 1708
24/7/80 No 1433
Local Funds —
Budget Ests

R.D.

GO 204/81

Finl: 1880 Deptt
(L. Fds: Budget Ests:)

Proceedings of the
Board of Revenue

No. 3047.

Dated November 18, 1880.

Recd: 19th —

19/11

Reviewing the Local Fund
Budget Estimates of Calicut Circle for
1881-82.

GO Finl 204/81

FINANCIAL DEPARTMENT.

204/16

PROCEEDINGS *of the* MADRAS GOVERNMENT.

READ the following Proceedings

of the Board of Revenue, dated 18th November 1880 No 1750.
reviewing the L.F. Budget Ests. of Calicut Circle
for 1881/82.

ORDER. 2d July 1881, No 204

The estimated receipts & charges of the Calicut circle for 1881/82 are compared below with the sanctioned & regular estimates for the current year —

RECEIPTS.	Estimate 1880-81	Regular Estimate	Estimate 1881-82
Balances			
Road Fund	"	20,587	27,000
Endowment Fund	"	"	"
General Fund	1,140	7,757	8,010
Allotments from General Revenue ...			
Provincial Funds			
For Roads	"	"	"
,, Schools	"	"	"
,, General purposes ...	"	"	"
Special Funds	36,400	37,200	40,200
Cess on land	152,610	156,000	148,000
Tolls	42,000	42,000	42,000
Fees in Schools	4,680	4,680	1,100
Contributions from other Circles, &c. ...	7,000	7,000	7,000
Receipts from Endowments, &c. ...	410	510	510
Miscellaneous	3,000	3,150	3,400
Total ...	247,240	278,884	277,220

CHARGES.

GRANT I.				
New Works.				
Communications	12580	17271	25210	
Civil Buildings	330	830	3000	
Miscellaneous Public Improvements	"	"	"	
Repairs.				
Communications	107860	109911	117500	
Civil Buildings	2680	2560	3250	
Miscellaneous Public Improvements	300	300	300	
27th Supervising Establishment, ~~P. W. D.~~ ...	26810	26957	28410	
Petty Establishment	"	"	"	
Tolls and Ferries	1000	1000	1000	
Tolls and Plant	3110	3270	3730	
Road Fund Reserve	18420	8801	18570	
Contributions to other Circle, &c.	3730	3730	5300	
Miscellaneous	7610	7767	7400	
GRANT II.	184430	182397	213670	
Inspection	3590	3590	3490	
Training Schools	2230	2230	2120	
Local Fund Schools	10400	9110	5940	
Salary Grants	8140	8140	8930	
Results Grants	7000	6000	7000	
Miscellaneous	2600	2600	2540	
GRANT III.	33960	31670	30020	
Hospitals and Dispensaries ...	8600	9055	7370	
Vaccination	2520	3620	3510	
Medical Practitioners ...	"	"	"	
Sanitation	2600	2955	2600	
Markets	"	"	"	
Choultries	950	950	950	
Travellers' Bungalows ...	1110	1110	1110	
Miscellaneous	9080	9080	9060	
GRANT IV.	24860	26770	24600	
Establishment	3040	3040	5840	
General Reserve	"	"	"	
Balances				
Road Fund	950	27000	~~4690~~	4100
Endowment Fund	"	"	"	
General Fund	"	8007	- 1010 ~~[illegible]~~	-1010
Total ...	247240	278884	~~280720~~	277220

204/17

2. The Regular Estimate for 1880-81 as revised by the Board of Revenue is accepted by Government.

3. In the estimated receipts for 1881-82 the Land Cess estimate is incorrectly framed, the correct demand being Rs 154950 (or Rs 7150 arrears + 147800 current) against Rs 163000 as entered. The arrears demand has been taken as Rs 15350 in the foot note to Statement I A – a palpable error which should not have escaped notice of the Board. ~~The Govt consider that Rs 148000 may be taken as the estimated collections [illegible]~~ ~~collections of Rs 156600~~ The Government look to the Board to present the Local Fund Circle budgets in an accurate and final form before

before them.

4. The Tolls revenue for 1881-82 is set down at a considerably reduced figure, without adequate reason being assigned. The Board have called on the Collector to report, but the Govt think it ~~will be better~~ is safer to ~~restore~~ adopt the figure shown by the Regular estimate.

5. The Boards remarks on the expenditure items of the budget are approved. The provision for furniture for Hospital should be struck out for the reasons stated by the Surgeon General. Subject to [illegible] application of necessary

6. ~~Subject to~~ the above remarks the Right with Honorable the Governor in Council passes the

the budget of the Calicut circle for 1881-82.

204
18

[illegible]
24.1.81

To.

The Board of Revenue with Enclosures desp 16/2
" Revenue Departt
" Accountant General
" Sanitary Commissioner
" Surgeon Genl with the
Govt of Madras.
" Director of Public Instrn
" Public Works Departt
" President Municl Committee
Malabar &c

with Boards Pro: No 1756 desp 17/2 18 Nov /80.

Abst 40 - usual 40

204
19

[illegible]
Budget 1881-82

No 3047

Govt. of {188 } Madras.

To ____________

Dated }
Recd. } 188 , No.

Nos.

Despatch.
644
31.1.81

Calicut Circle
Budget 1881-82

Revenue

Govt. of {1881} Madras.

Fuel

G.O., ~~3rd~~ 2nd Feby 1881, No. 204

Nos: 1-2

L.F. Budgets. Orders passed on Pros. Bd. Rev. reviewing the L.F. budget estes of Calicut Circle for 1881/82.

11/2

Nos.