No. 1,817.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 1880.

Read the following letters:—

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 18th October 1880, No. 5,806.

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 Canara Circle for the maintenance of the six Dispensaries is adequate and calls for no remarks save in the item of "Medical Subordinate."

2. A sum of Rs. 180 is provided for three-fourths of the pay of each of the Civil Hospital Assistants attached to the marginally-noted Dispensaries. It should be increased to Rs. 248 as the Medical Subordinates will be entitled to charge allowance of Rs. 10 per mensem from July 1881.

Udipi, Bantvál, and Karkal.

3. The President of the Circle has explained the variations between the current year's grant and the estimate in paragraph 26 of his letter, No. 1,035, of 2nd instant, to your Board.

4. Rs. 710 are 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 Madras, 18th October 1880, No. 1,072.

I HAVE the honor to report, for the information of the Board of Revenue, that the Canara Local Fund Board have made a provision of Rs. 1,220 or 4·2 per cent. of available income for sanitary purposes for the year 1881-82. The allotment is less than that of the current year by Rs. 150 or 0·5 per cent., the inadequacy of which was reported upon last year, but for want of funds the provision was allowed to stand, and the Board of Revenue were pleased to state that "the requirements of the district in regard to sanitation, owing to its special circumstances, do not seem to be so pressing as elsewhere."

2. As in the current year the Board propose to set apart only Rs. 300 for Conservancy Establishment to be employed in only a few of the larger villages, while the greater portion of the grant is to be devoted for sanitary arrangements during fairs and festivals.

3. The provision for improvement of water-supply has been reduced from Rs. 200 to Rs. 50. The Local Board consider this sum sufficient for the purpose, as the natural water-supply of the district is excellent and abundant. I would suggest that the amount thus saved be made available for extending the Conservancy Establishment.

4. I observe that a sum of Rs. 1,730 has been set against "Civil Buildings" and Rs. 200 against "Miscellaneous Public Improvements" under Grant I-b, "Repairs." Some of the works under these heads may be sanitary, but in the absence of details, I am unable to determine their nature and the amount proposed to be set apart for such works.

5. The vaccination grant amounts to Rs. 4,760. It may be accepted as ample. The distribution is satisfactory, except the number of Pupil Vaccinators; eight appears to me to be too large. Some of these men, if qualified and funds permitting, may be promoted to Second-class Vaccinators, so that there may be two second-class men and one Probationer for each First-class Vaccinator.

THE Local Fund Budget Estimate of the Canara Circle for 1881-82 will be submitted for the orders of Government.

2. REGULAR ESTIMATE FOR 1880-81—*Receipts.*—According to the Local Fund report for 1879-80, the current year opened with balances as per margin, but in a statement of approximate balances recently furnished by the Accountant-General, the total Local Fund balance is given as Rs. 54,656 or Rs. 15,659* less than that shown above. In the absence of the details of the latter figure, it will be assumed that the difference is due to further adjustments under the Road Fund, and that the balance under this fund should be Rs. 26,193 and that under the General Fund Rs. 28,463. These figures will be brought forward to the regular estimate. The balances however show an advance of Rs. 36,036 over the sanctioned estimate owing chiefly to short expenditure on Public Works as also under Education and Sanitation. Land-cess is expected to yield Rs. 67,835 against the budget estimate of Rs. 87,200, and the decrease is attributed to the employment of village officers on Census operations. The President is requested to arrange for the realization of the full amount of the estimate. Receipts from tolls are put down at Rs. 26,296 against Rs. 24,000 in the budget. The abolitions† of the two middle-class schools at Mulki and Tonse has affected the income from school fees by Rs. 430. The total receipts amount to Rs. 1,67,031 as shown below :—

	Rs.
Road Fund	41,852
General Fund	28,463
Total ...	70,315

	Rs.
*	70,315
	54,656
	15,659

† G.O., Financial Department, dated 15th March 1880, No. 557.

	Rs.
Road Fund	1,12,157
General Fund	54,874
Total ...	1,67,031

3. EXPENDITURE.—The probable expenditure on New Works, Communications is given as Rs. 44,677 and that under Repairs Rs. 58,597. The figures correspond with those shown in the register of allotments kept in this office. The whole of the amounts is expected to be utilized within the current year. The Road Fund balance having been reduced by Rs. 15,659 by the adoption of the figures given by the Accountant-General, it becomes necessary, in order to preserve equilibrium, to reduce the expenditure under this fund, and the Board have, therefore, thought it safe to curtail the allotment for New Works by Rs. 4,152, to disallow the reserve of Rs. 2,858 provided by the President, and to close the fund without a balance. The allotment of Rs. 12,762 for New Works under Civil Buildings will also be reduced by Rs. 409 to prevent the General Fund closing in deficit. The programme of expenditure under Education shows a saving of Rs. 3,854 owing chiefly to the abolition of the two schools above alluded to. The probable expenditure under Grant III appears to have been calculated with reference to actual requirements.

4. The following is the regular estimate of charges as revised by the Board :—

—	Road Fund.	General Fund.	Total.
New Works.	Rs.	Rs.	Rs.
Communications ... Public Works Department ...	— 71	...	— 71
Communications ... Other Agency	40,525	...	40,525
Civil Buildings ... Public Works Department ...	...	— 20	— 20
Civil Buildings ... Other Agency	...	12,353	12,353
Miscellaneous Public Improvements ... Other Agency	...	800	800
Repairs.			
Communications ... Other Agency	58,597	...	58,597
Civil Buildings ... Do.	...	2,453	2,453
Miscellaneous Public Improvements ... Do.	...	500	500
Establishment	7,840	4,916	12,756
Tools and Plant	2,496	412	2,908
	1,09,387	21,414	1,30,801
Grant I	..	14,946	14,946
Do. II	...	15,829	15,829
Do. III	2,770	1,359	4,129
Do. IV			
Total Expenditure ...	1,12,157	53,548	1,65,705
Receipts ..	1,12,157	54,874	1,67,031
Balance ...	...	1,326	1,326

These balances will be taken to the Budget of 1881-82.

5. Budget of 1881-82—Statement I-A, Revenue and Receipts.—Credit is taken for a lump Provincial Grant of Rs. 750 on account of middle-class schools, though the Government in paragraph 3 of their Order noted in the margin ruled that such schools will, after the close of the current official year, come under the ordinary grant-in-aid rules and receive the aid to which they may be entitled through the Educational Department. In the absence of any explanation regarding the amount, the Board presume that it represents the salary grants which the schools will be entitled to under G.O., Financial Department, dated 2nd October 1880, No. 1,902. The President will report on this point. The income from ferries is estimated at Rs. 18,900 against Rs. 14,400 in the budget. In the Canal and Ferry Fund Budget of the district for 1881-82 which is now before the Board, Rs. 18,925 are shown as the surplus amount to be transferred to the credit of Local Funds. Cess on land is to yield Rs. 86,420 against Rs. 87,200 in the current year. The estimate is equal to one year's current demand of the Circle and may be accepted as fair. Tolls are expected to yield Rs. 25,500 which appears to have been calculated with reference to the average collections of the past three years. The estimates under the other items do not seem to call for remark. The total receipts are—

Dated 3rd February 1880, No. 248, Financial Department.

	Rs.
Road Fund	1,02,130
General Fund	33,390
Total ...	1,35,520

6. Statement I-B, Expenditure—Grant I, Public Works—Statement II, Road Fund.—The share of the cost of general management chargeable to the Road Fund should be Rs. 4,010. The Road Fund Reserve should be Rs. 10,210, but only

Rs. 8,640 are available. The total Road Fund Expenditure amounts to Rs. 1,02,130 leaving no balance.

7. Statement II-A, Part I, New Works.—Part I contains six items with an aggregate allotment of Rs. 16,000. All the works in the list are sanctioned and appertain to the Road Fund. No provision is made for Civil Buildings nor for Miscellaneous Public Improvements.

8. Part II, Repairs.—The allotment for road repairs, Rs. 57,190, exceeds that of the current year by Rs. 430. The excess is due to the provision made for the maintenance of four of the salt roads* abandoned by Government which the Local Fund Board have resolved to treat as village roads in consideration of their utility to the adjoining villages. Rs. 1,730 are set apart for repairs to Civil Buildings and Rs. 200 for the maintenance of avenues.

* Items Nos. 19 to 22 in the Appendix.

9. In paragraph 18 of his letter, the President states that the Local Fund Board have decided upon granting travelling allowance to servants accompanying their Engineer on inspection duties at rates not exceeding half their salaries. No communication appears to have been made to the Board of Revenue on the subject. They think it desirable that, until the new Local Fund Code which is now under preparation is issued, the rules of the Department of Public Works should as far as possible be adopted in regulating the travelling allowance of the Local Fund Engineering Establishment.

10. Grant I is—

	Rs.
Road Fund	98,120
General Fund	2,350
Total ...	1,00,470

11. Grant II, Education.—Rs. 15,000 are allotted for education against Rs. 18,800 in the current year's budget. The provision for Inspection is reduced by Rs. 180 and the reduction is chiefly in the travelling allowance to the Inspecting Schoolmasters. No provision is made for Stationery and Postal charges, as they are expected to be met from the general savings under the grant. The cost of Local Fund Schools is reduced from Rs. 15,350 for the current year to Rs. 12,740. Two schools on the combined system have been established in place of the two middle-class schools, Mulki and Tonse, lately abolished. Salary grants to the Combined System Schoolmasters have been fixed with reference to the average attendance, and two Masters are allowed to schools whose average attendance exceeds forty and one in the case of the others. With reference to the actuals of the past two years, Rs. 600 are provided for payments to result grants against Rs. 1,100 in the current year.

12. Grant II is Rs. 15,000 chargeable to the General Fund.

13. Grant III, Sanitation, Medical Services, &c.—There are now at work six Dispensaries in the Circle, the upkeep of which is estimated to cost Rs. 5,870. The Surgeon-General considers that the provision is adequate except in the case of the salaries of the Medical Subordinates attached to the Dispensaries marginally noted which, he suggests, should be raised from Rs. 180 to Rs. 248 to provide for the charge allowance of Rs. 10 per mensem which these men will be entitled to from July 1881. The necessary alterations have now been made. The allotment for the salaries of the Dispensary servants has been reduced from Rs. 1,150 in the current year to Rs. 790, partly from want of funds and partly because only two instead of three servants provided for in the budget were actually entertained. Rs. 4,760 against Rs. 5,130 in the current year are provided for vaccine operations. The decrease is due to a slight reduction made in the item of travelling batta and to the omission of the provision for rewards to Vaccinators. The Sanitary Commissioner considers the allotment to be ample, but suggests that some of the Pupil Vaccinators, if qualified, may be promoted to Second-class Vaccinators, so that for every First-class Vaccinator

Udipi, Bantvál, and Karkal.

there may be two Second-class Vaccinators and one Probationer. The attention of the President is called to this point. The allotment of Rs. 1,220 for sanitation is Rs. 150 less than that provided for in the current year. The Sanitary Commissioner notices the inadequacy of the provision, but want of funds prevents the Local Fund Board from making any liberal provision in this direction. The allotment of Rs. 1,730 shown against Civil Buildings and referred to by the Sanitary Commissioner relates to certain repairs to be executed in connection with Dispensaries, School-houses, Chattrams, and Travellers' Bungalows, while that shown against Miscellaneous Public Improvements refers to maintenance of avenues. The contribution to the Medical College and Vaccine Agency should be Rs. 670 each.

14. GRANT III is Rs. 15,010 chargeable to the General Fund.

15. GRANT IV, MISCELLANEOUS.—Contribution for the Controlling Establishment at the Presidency including the Audit Establishment recently organized should be Rs. 1,090.

G.O., Financial Department, 22nd March 1880, No. 609.

16. GRANT IV is—

	Rs.
Road Fund	4,010
General Fund	1,030
Total ...	5,040

17. The annexed is an abstract of the budget as modified by the Board:—

Receipts.		Rs.	Charges.			Rs.	Rs.
Road Fund		1,02,130	Grant I.	Road Fund ...		98,120	
General Fund ...		33,390		General do. ...		2,350	1,00,470
			Grant II.	General do. ...		...	15,000
			Grant III.	Do. do. ...		...	15,010
			Grant IV.	Road do. ...		4,010	
				General do. ...		1,030	5,040
			General Reserve			...	...
			Balances.				
			Road Fund			...	...
			General do.			...	...
Total ...		1,35,520		Total ...		...	1,35,520

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Chief Secretary to Government, Financial Department,
with two original letters and their enclosures to be returned.
" President of the Local Fund Board, Canara Circle.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.

Exd. W. J. Lewis.

1880.

Board of Revenue,

MADRAS.

To

THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

Dated November 29th.

Printed December 22nd.

Received

PROCEEDINGS, 29TH NOVEMBER 1880, No. 1,817.

NOVEMBER.

No. 1,817.

Local Fund Budget Estimate — of Canara Circle for 1880-81 — Reviewing and submitting to Government —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th March 1881, No. 461.

Local Funds—Budgets.

Read the following papers:—

No. 86. *Proceedings of the Board of Revenue, dated 29th November* 1880, *No.* 1817 [*Current No.* 3157].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget Estimate of Canara Circle for 1881-82.

No. 87. *Proceedings of the Board of Revenue, dated* 10*th January* 1881, *No.* 16 [*Current No.* 29].

Read the following letter from H. B. GRIGG, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 15th December 1880, No. 5830:—

Adverting to the provision made for education in the Budget Estimate of the Canara Circle for 1881-82, I have the honor to state that the grant appears to be insufficient considering the actuals of 1879-80 and the current year's estimate.

2. The President writes as if the Inspector of Schools approved the proposed budget, but from a copy of a letter from that officer, dated 21st October, it will be observed that this is far from being the case. He has simply made the arrangement in obedience to the requirements of the Local Board, but he considers that any sum less than Rs. 17,000 cannot with safety be taken as the educational grant for 1881-82. He admits the high cost of the combined schools, but pleads that the present system of giving full results grants in addition to the fixed stipends should continue as the total remuneration is not too high to secure teachers. He adds that the small amount that has hitherto been drawn by results schools shows that the grants which can be obtained purely on the results system are too small to attract voluntary teachers.

3. From the statistics of 1879-80, it is observed that, out of a population of 918,362 in the South Canara District, the number of pupils attending the colleges and schools for which returns have been furnished is only 5,447, and in the statement of proportion of pupils to population this district occupies the fifteenth out of twenty-one places. This is not satisfactory, and I agree with the Inspector in thinking that the reductions contemplated by the Local Fund Board should, if possible, be avoided, and the provision for the combined schools raised, and that thus the danger of teachers giving up their schools may be averted.

4. No statement of the estimated receipts of Local Funds for 1881-82 has been furnished, but, taking the estimated revenue from Land Cess at Rs. 87,000 against Rs. 87,200 in the current year's budget estimate, the General Fund share is Rs. 29,000, and Rs. 1,000 will probably be required to meet the share of the cost of General Management. The legitimate share of one-third of the Land Cess for educational purposes will thus be Rs. 14,000. The provision for education in the budget is Rs. 15,000, or, deducting from this amount Rs. 350, allotted for the purchase of books, which will be recouped from sales, and Rs. 1,750 the estimated Government grant and fee receipts, the net grant for education is Rs. 12,900, or Rs. 1,100 less than the portion of one-third Land Cess to be appropriated to that purpose. Under these circumstances, I have the honor to recommend that the provision for results grants in combined schools be raised by Rs. 1,000 at least.

5. Whilst sympathising with the Inspector in his protest against the sudden reduction in the total provision for education, I do not share his opinion in regard to

the system of requesting the Inspector of the Division to frame the Educational Budget of the Circle so as to fall within a lump sum named by the Board. I consider the system an admirable one, but I think the Local Board should be restrained from making sudden reductions in the grant for education, and especially when the total provision is less than the proportion of the General Fund, which it is understood shall ordinarily be devoted to education.

ENCLOSURE No. 1.

From the Acting Inspector of Schools, Sixth Division, to the Director of Public Instruction, dated Mangalore, 21st October 1880, No. 3463.

I have the honor to bring to your notice that it is the practice of the Local Fund Board, South Canara, to allot a sum in gross for Grant II when submitting the budget to the Board of Revenue for sanction, leaving the details for subsequent consideration, but practically for the decision of the Inspector of Schools of the Division.

2. Such a practice requires very liberal working, otherwise the grant most sensitive to revision must suffer.

3. The grant made for education this year, that is for 1881-82, by the Local Fund Board is Rs. 15,000, and I was informed that it was my duty to work out the details. This I have done on the principle expressed in the enclosed copy of a letter addressed by me to the President.

4. Now, if the grant stands unchanged and my proposals as adopted by the Board are enforced, I have no doubt but that the grant will be found sufficient and more than sufficient, because teachers will give up their schools and elementary education will decline.

5. The very small amount that has hitherto been absorbed by purely results schools shows that the grants are too small to attract voluntary teachers. Hitherto only men, whether trained or not, who can draw full results and salaries together have taken any prominent part in teaching. The Normal School ought to add to these numbers and so necessitate a larger provision for combined system schools.

6. The Deputy Inspector has shown that the "saving" from the abolition of the middle schools at Mulki and Tonse is Rs. 250 a school. Every other item claims enlargement, and yet the grant is reduced from Rs. 18,500 in 1880-81 to Rs. 15,000 in 1881-82.

7. A special grant not made to every circle is made to South Canara, and that is in the shape of gratuitous education of the combined system teachers at a present cost of over Rs. 2,000 per annum to Government.

8. The scheme submitted by me to the Local Fund Board I protest against being adopted if there is any possibility of the grant of Rs. 15,000 being increased. I do not mean increased in the course of the year nor contingently increased, but increased in time to prevent the proposals for reduction of grants being published.

9. I do not think that a less sum than Rs. 17,000 can with safety be taken as the educational grant for 1881-82.

10. This letter is addressed to you instead of direct to the President, as certain principles are involved in it which necessitate, I think, reference to the Board of Revenue.

11. To the principle of giving a lump and arbitrary grant for education to which details are to be subordinate, I object unless all other grants are treated in the same way. But to put this grant in such a position as to render it possible that it shall be the balance after the amount of the others have been considered in detail is to jeopardise it altogether. And all reductions in grants for elementary education are self-justifying from the point of view that the grants are not expended but self-condemnatory when regarded as a question of expansion or contraction of operations.

Submitted to Government in continuation of the Board's Proceedings, dated 29th November 1880, No. 1817, reviewing the Local Fund Budget of the Canara Circle for 1881-82.

2. The attention of the President is called to the Director's remarks regarding the reduction in the provision for education.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Chief Secretary to Government.

No. 88. ORDER THEREON, 17th March 1881, No. 461.

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

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	10,310	26,193	..
General Fund	8,310	28,463	1,330
Allotments from General Revenue—			
Provincial Funds—			
For Schools	1,500	1,500	750
Special Funds	14,720	14,450	19,220
Cess on Land	87,200	67,?35	86,420
Tolls	24,000	26,296	25,500
Fees in Schools	1,180	750	1,000
Receipts from Endowments, &c.	..	50	..
Miscellaneous	1,250	1,494	1,300
Total	1,48,470	1,67,031	1,35,520

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	14,850	40,454	16,000
Civil Buildings	..	12,333	..
Miscellaneous Public Improvements.	1,000	800	..
Repairs—			
Communications	56,760	58,597	57,190
Civil Buildings	1,770	2,453	1,730
Miscellaneous Public Improvements.	500	500	200
Local Fund Board's Engineering Establishment	14,430	12,756	14,430
Tools and Plant	1,870	2,908	1,880
Road Fund Reserve	9,660	..	8,640
Miscellaneous	..	..	400
GRANT II.			
Inspection	1,440	1,563	1,260
Local Fund Schools	15,350	11,583	12,740
Results Grants	1,100	600	600
Miscellaneous	910	1,200	400
GRANT III.			
Hospitals and Dispensaries	5,950	5,707	6,070
Vaccination	5,130	5,334	4,760
Sanitation	1,370	1,300	1,220
Choultries	390	..	340
Travellers' Bungalows	820	1,082	680
Miscellaneous	2,080	2,406	1,940
GRANT IV.			
Establishment	2,960	4,129	5,040
General Reserve	2,170	..	..
Balances—			
Road Fund	7,960	..	..
General Fund	..	1,326	..
Total	1,48,470	1,67,031	1,35,520

2. The Regular Estimate for 1880-81, as revised by the Board of Revenue, is accepted. The excess of Rs. 12,333 in the Regular Estimate against "Civil Buildings" on the expenditure sanctioned under Grant I should have been explained.

3. Pending the submission of the report called for by the Board, the Provincial grant—Rs. 750—for schools will be retained. The principal variations in the estimated receipts for 1881-82 as compared with the Regular Estimate have been fully noticed by the Board, and are approved.

4. The estimated expenditure under Grant I has been carefully considered. The Government agree in the Board's remarks at paragraph 9 of their Proceedings, dated 29th November 1880, regarding travelling allowance to the Engineering Establishment being governed by the rules of the Department of Public Works pending issue of the new Local Fund Code. The amount proposed to be expended on Education, Rs. 15,000, is considered by the Director of Public Instruction and the Inspector of Schools to be inadequate. The President's attention will be drawn to the recommendation of the Director that the provision for results grants in combined schools be raised by Rs. 1,000, and endeavours should be made to meet the wishes of the Educational officers. The variations under the other grants have been satisfactorily explained, and are approved.

5. No provision for any closing balance is made. The budget should always provide for a working balance. At present the only reserve in hand is Rs. 8,640 under the Road Fund.

6. With these remarks, the Right Honorable the Governor in Council passes the Canara Circle Local Fund Budget for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue, with papers.
" Revenue Department,
" Public Works Department, } with copy of Revenue Board's Procs., No. 1817.
" Accountant-General,
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" President of the Municipal Commission, South Canara,
with copy of Revenue Board's Proceedings, No. 1817.

Exd. J. Wright.

This Rev 1099 W dy 26 April/81

Recorded

J Cck

S-E 20 Circle

Ex Bra

Govt. of {1881} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 17th.

Issued

Recd. Encl:

G.O., 17th March 1881, No. 461.

1099 W

MARCH.

Nos. 86—88.

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

Write order

No. 1,817.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 1880.

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Udipi, Bantvál, and Karkal.

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4. Rs. 710 are entered as the contribution towards the expenses of the Medical College.

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5. The vaccination grant amounts to Rs. 4,760. It may be accepted as ample. The distribution is satisfactory, except the number of Pupil Vaccinators; eight appears to me to be too large. Some of these men, if qualified and funds permitting, may be promoted to Second-class Vaccinators, so that there may be two second-class men and one Probationer for each First-class Vaccinator.

THE Local Fund Budget Estimate of the Canara Circle for 1881-82 will be submitted for the orders of Government.

2. REGULAR ESTIMATE FOR 1880-81—*Receipts.*—According to the Local Fund report for 1879-80, the current year opened with balances as per margin, but in a statement of approximate balances recently furnished by the Accountant-General, the total Local Fund balance is given as Rs. 54,656 or Rs. 15,659* less than that shown above. In the absence of the details of the latter figure, it will be assumed that the difference is due to further adjustments under the Road Fund, and that the balance under this fund should be Rs. 26,193 and that under the General Fund Rs. 28,463. These figures will be brought forward to the regular estimate. The balances however show an advance of Rs. 36,036 over the sanctioned estimate owing chiefly to short expenditure on Public Works as also under Education and Sanitation. Land-cess is expected to yield Rs. 67,835 against the budget estimate of Rs. 87,200, and the decrease is attributed to the employment of village officers on Census operations. The President is requested to arrange for the realization of the full amount of the estimate. Receipts from tolls are put down at Rs. 26,296 against Rs. 24,000 in the budget. The abolitions† of the two middle-class schools at Mulki and Tonse has affected the income from school fees by Rs. 430. The total receipts amount to Rs. 1,67,031 as shown below :—

	Rs.
Road Fund	41,852
General Fund	28,463
Total ...	70,315

Rs.
* 70,315
54,656
15,659

† G.O., Financial Department, dated 15th March 1880, No. 557.

	Rs.
Road Fund	1,12,157
General Fund	54,874
Total ...	1,67,031

3. EXPENDITURE.—The probable expenditure on New Works, Communications is given as Rs. 44,677 and that under Repairs Rs. 58,597. The figures correspond with those shown in the register of allotments kept in this office. The whole of the amounts is expected to be utilized within the current year. The Road Fund balance having been reduced by Rs. 15,659 by the adoption of the figures given by the Accountant-General, it becomes necessary, in order to preserve equilibrium, to reduce the expenditure under this fund, and the Board have, therefore, thought it safe to curtail the allotment for New Works by Rs. 4,152, to disallow the reserve of Rs. 2,858 provided by the President, and to close the fund without a balance. The allotment of Rs. 12,762 for New Works under Civil Buildings will also be reduced by Rs. 409 to prevent the General Fund closing in deficit. The programme of expenditure under Education shows a saving of Rs. 3,854 owing chiefly to the abolition of the two schools above alluded to. The probable expenditure under Grant III appears to have been calculated with reference to actual requirements.

4. The following is the regular estimate of charges as revised by the Board :—

	Road Fund.	General Fund.	Total.
New Works.	Rs.	Rs.	Rs.
Communications ... Public Works Department ...	— 71	...	— 71
Communications ... Other Agency	40,525	...	40,525
Civil Buildings ... Public Works Department ...	...	— 20	— 20
Civil Buildings ... Other Agency	...	12,353	12,353
Miscellaneous Public Improvements ... Other Agency	...	800	800
Repairs.			
Communications ... Other Agency	58,597	...	58,597
Civil Buildings ... Do.	...	2,453	2,453
Miscellaneous Public Improvements ... Do.	...	500	500
Establishment	7,840	4,916	12,756
Tools and Plant	2,496	412	2,908
Grant I	1,09,387	21,414	1,30,801
Do. II	..	14,946	14,946
Do. III	...	15,829	15,829
Do. IV	2,770	1,359	4,129
Total Expenditure ...	1,12,157	53,548	1,65,705
Receipts ..	1,12,157	54,874	1,67,031
Balance ...	...	1,326	1,326

These balances will be taken to the Budget of 1881-82.

5. Budget of 1881-82—Statement I-A, Revenue and Receipts.—Credit is taken for a lump Provincial Grant of Rs. 750 on account of middle-class schools, though the Government in paragraph 3 of their Order noted in the margin ruled that such schools will, after the close of the current official year, come under the ordinary grant-in-aid rules and receive the aid to which they may be entitled through the Educational Department. In the absence of any explanation regarding the amount, the Board presume that it represents the salary grants which the schools will be entitled to under G.O., Financial Department, dated 2nd October 1880, No. 1,902. The President will report on this point. The income from ferries is estimated at Rs. 18,900 against Rs. 14,400 in the budget. In the Canal and Ferry Fund Budget of the district for 1881-82 which is now before the Board, Rs. 18,925 are shown as the surplus amount to be transferred to the credit of Local Funds. Cess on land is to yield Rs. 86,420 against Rs. 87,200 in the current year. The estimate is equal to one year's current demand of the Circle and may be accepted as fair. Tolls are expected to yield Rs. 25,500 which appears to have been calculated with reference to the average collections of the past three years. The estimates under the other items do not seem to call for remark. The total receipts are—

Dated 3rd February 1880, No. 248, Financial Department.

	Rs.
Road Fund	1,02,130
General Fund	33,390
Total ...	1,35,520

6. Statement I-B, Expenditure—Grant I, Public Works—Statement II, Road Fund.—The share of the cost of general management chargeable to the Road Fund should be Rs. 4,010. The Road Fund Reserve should be Rs. 10,210, but only

Rs. 8,640 are available. The total Road Fund Expenditure amounts to Rs. 1,02,130 leaving no balance.

7. Statement II-A, Part I, New Works.—Part I contains six items with an aggregate allotment of Rs. 16,000. All the works in the list are sanctioned and appertain to the Road Fund. No provision is made for Civil Buildings nor for Miscellaneous Public Improvements.

8. Part II, Repairs.—The allotment for road repairs, Rs. 57,190, exceeds that of the current year by Rs. 430. The excess is due to the provision made for the maintenance of four of the salt roads* abandoned by Government which the Local Fund Board have resolved to treat as village roads in consideration of their utility to the adjoining villages. Rs. 1,730 are set apart for repairs to Civil Buildings and Rs. 200 for the maintenance of avenues.

* Items Nos. 19 to 22 in the Appendix.

9. In paragraph 18 of his letter, the President states that the Local Fund Board have decided upon granting travelling allowance to servants accompanying their Engineer on inspection duties at rates not exceeding half their salaries. No communication appears to have been made to the Board of Revenue on the subject. They think it desirable that, until the new Local Fund Code which is now under preparation is issued, the rules of the Department of Public Works should as far as possible be adopted in regulating the travelling allowance of the Local Fund Engineering Establishment.

10. Grant I is—

	Rs.
Road Fund	98,120
General Fund	2,350
Total ...	1,00,470

11. Grant II, Education.—Rs. 15,000 are allotted for education against Rs. 18,800 in the current year's budget. The provision for Inspection is reduced by Rs. 180 and the reduction is chiefly in the travelling allowance to the Inspecting Schoolmasters. No provision is made for Stationery and Postal charges, as they are expected to be met from the general savings under the grant. The cost of Local Fund Schools is reduced from Rs. 15,350 for the current year to Rs. 12,740. Two schools on the combined system have been established in place of the two middle-class schools, Mulki and Tonse, lately abolished. Salary grants to the Combined System Schoolmasters have been fixed with reference to the average attendance, and two Masters are allowed to schools whose average attendance exceeds forty and one in the case of the others. With reference to the actuals of the past two years, Rs. 600 are provided for payments to result grants against Rs. 1,100 in the current year.

12. Grant II is Rs. 15,000 chargeable to the General Fund.

13. Grant III, Sanitation, Medical Services, &c.—There are now at work six Dispensaries in the Circle, the upkeep of which is estimated to cost Rs. 5,870. The Surgeon-General considers that the provision is adequate except in the case of the salaries of the Medical Subordinates attached to the Dispensaries marginally noted which, he suggests, should be raised from Rs. 180 to Rs. 248 to provide for the charge allowance of Rs. 10 per mensem which these men will be entitled to from July 1881. The necessary alterations have now been made. The allotment for the salaries of the Dispensary servants has been reduced from Rs. 1,150 in the current year to Rs. 790, partly from want of funds and partly because only two instead of three servants provided for in the budget were actually entertained. Rs. 4,760 against Rs. 5,130 in the current year are provided for vaccine operations. The decrease is due to a slight reduction made in the item of travelling batta and to the omission of the provision for rewards to Vaccinators. The Sanitary Commissioner considers the allotment to be ample, but suggests that some of the Pupil Vaccinators, if qualified, may be promoted to Second-class Vaccinators, so that for every First-class Vaccinator

Udipi, Bantvál, and Karkal.

there may be two Second-class Vaccinators and one Probationer. The attention of the President is called to this point. The allotment of Rs. 1,220 for sanitation is Rs. 150 less than that provided for in the current year. The Sanitary Commissioner notices the inadequacy of the provision, but want of funds prevents the Local Fund Board from making any liberal provision in this direction. The allotment of Rs. 1,730 shown against Civil Buildings and referred to by the Sanitary Commissioner relates to certain repairs to be executed in connection with Dispensaries, School-houses, Chattrams, and Travellers' Bungalows, while that shown against Miscellaneous Public Improvements refers to maintenance of avenues. The contribution to the Medical College and Vaccine Agency should be Rs. 670 each.

14. GRANT III is Rs. 15,010 chargeable to the General Fund.

15. GRANT IV, MISCELLANEOUS.—Contribution for the Controlling Establishment at the Presidency including the Audit Establishment recently organized should be Rs. 1,090.

G.O., Financial Department, 22nd March 1880, No. 609.

16. GRANT IV is—

	Rs.
Road Fund	4,010
General Fund	1,030
Total ...	5,040

17. The annexed is an abstract of the budget as modified by the Board:—

Receipts.		Rs.	Charges.			Rs.	Rs.
Road Fund ...	...	1,02,130	Grant I.	Road Fund	...	98,120	
General Fund	...	33,390		General do.	...	2,350	
							1,00,470
			Grant II.	General do.	...	...	15,000
			Grant III.	Do. do.	...	...	15,010
			Grant IV.	Road do.	...	4,010	
				General do.	...	1,030	
							5,040
			General Reserve ...		...	...	...
			Balances.				
			Road Fund	... ...	...	...	...
			General do.	... ...	...	...	...
Total ...		1,35,520		Total ...		...	1,35,520

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Chief Secretary to Government, Financial Department,
with two original letters and their enclosures to be returned.
" President of the Local Fund Board, Canara Circle.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.

Exd. W. J. Lewis.

Br. 2087/81

1880.

Board of Revenue,

MADRAS.

To

THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,
&c., &c., &c.

Dated November 29th.

Printed December 22nd.

Received

PROCEEDINGS, 29TH NOVEMBER 1880, No. 1,817.

NOVEMBER.
No. 1,817.

Local Fund Budget Estimate — of Canara Circle for 1881-82 — Reviewing and submitting to Government —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

17th March 1881, No. 461.

Local Funds—Budgets.

Read the following papers:—

No. 86. *Proceedings of the Board of Revenue, dated 29th November* 1880, *No.* 1817 [*Current No.* 3157].

ABSTRACT.—Reviewing and submitting to Government Local Fund Budget Estimate of Canara Circle for 1881-82.

No. 87. *Proceedings of the Board of Revenue, dated* 10*th January* 1881, *No.* 16 [*Current No.* 29].

Read the following letter from H. B. GRIGG, Esq., Director of Public Instruction, to the Secretary to the Board of Revenue, dated Madras, 15th December 1880, No. 5830:—

Adverting to the provision made for education in the Budget Estimate of the Canara Circle for 1881-82, I have the honor to state that the grant appears to be insufficient considering the actuals of 1879-80 and the current year's estimate.

2. The President writes as if the Inspector of Schools approved the proposed budget, but from a copy of a letter from that officer, dated 21st October, it will be observed that this is far from being the case. He has simply made the arrangement in obedience to the requirements of the Local Board, but he considers that any sum less than Rs. 17,000 cannot with safety be taken as the educational grant for 1881-82. He admits the high cost of the combined schools, but pleads that the present system of giving full results grants in addition to the fixed stipends should continue as the total remuneration is not too high to secure teachers. He adds that the small amount that has hitherto been drawn by results schools shows that the grants which can be obtained purely on the results system are too small to attract voluntary teachers.

3. From the statistics of 1879-80, it is observed that, out of a population of 918,362 in the South Canara District, the number of pupils attending the colleges and schools for which returns have been furnished is only 5,447, and in the statement of proportion of pupils to population this district occupies the fifteenth out of twenty-one places. This is not satisfactory, and I agree with the Inspector in thinking that the reductions contemplated by the Local Fund Board should, if possible, be avoided, and the provision for the combined schools raised, and that thus the danger of teachers giving up their schools may be averted.

4. No statement of the estimated receipts of Local Funds for 1881-82 has been furnished, but, taking the estimated revenue from Land Cess at Rs. 87,000 against Rs. 87,200 in the current year's budget estimate, the General Fund share is Rs. 29,000, and Rs. 1,000 will probably be required to meet the share of the cost of General Management. The legitimate share of one-third of the Land Cess for educational purposes will thus be Rs. 14,000. The provision for education in the budget is Rs. 15,000, or, deducting from this amount Rs. 350, allotted for the purchase of books, which will be recouped from sales, and Rs. 1,750 the estimated Government grant and fee receipts, the net grant for education is Rs. 12,900, or Rs. 1,100 less than the portion of one-third Land Cess to be appropriated to that purpose. Under these circumstances, I have the honor to recommend that the provision for results grants in combined schools be raised by Rs. 1,000 at least.

5. Whilst sympathising with the Inspector in his protest against the sudden reduction in the total provision for education, I do not share his opinion in regard to

the system of requesting the Inspector of the Division to frame the Educational Budget of the Circle so as to fall within a lump sum named by the Board. I consider the system an admirable one, but I think the Local Board should be restrained from making sudden reductions in the grant for education, and especially when the total provision is less than the proportion of the General Fund, which it is understood shall ordinarily be devoted to education.

ENCLOSURE No. 1.

From the Acting Inspector of Schools, Sixth Division, to the Director of Public Instruction, dated Mangalore, 21st October 1880, No. 3463.

I have the honor to bring to your notice that it is the practice of the Local Fund Board, South Canara, to allot a sum in gross for Grant II when submitting the budget to the Board of Revenue for sanction, leaving the details for subsequent consideration, but practically for the decision of the Inspector of Schools of the Division.

2. Such a practice requires very liberal working, otherwise the grant most sensitive to revision must suffer.

3. The grant made for education this year, that is for 1881-82, by the Local Fund Board is Rs. 15,000, and I was informed that it was my duty to work out the details. This I have done on the principle expressed in the enclosed copy of a letter addressed by me to the President.

4. Now, if the grant stands unchanged and my proposals as adopted by the Board are enforced, I have no doubt but that the grant will be found sufficient and more than sufficient, because teachers will give up their schools and elementary education will decline.

5. The very small amount that has hitherto been absorbed by purely results schools shows that the grants are too small to attract voluntary teachers. Hitherto only men, whether trained or not, who can draw full results and salaries together have taken any prominent part in teaching. The Normal School ought to add to these numbers and so necessitate a larger provision for combined system schools.

6. The Deputy Inspector has shown that the "saving" from the abolition of the middle schools at Mulki and Tonse is Rs. 250 a school. Every other item claims enlargement, and yet the grant is reduced from Rs. 18,500 in 1880-81 to Rs. 15,000 in 1881-82.

7. A special grant not made to every circle is made to South Canara, and that is in the shape of gratuitous education of the combined system teachers at a present cost of over Rs. 2,000 per annum to Government.

8. The scheme submitted by me to the Local Fund Board I protest against being adopted if there is any possibility of the grant of Rs. 15,000 being increased. I do not mean increased in the course of the year nor contingently increased, but increased in time to prevent the proposals for reduction of grants being published.

9. I do not think that a less sum than Rs. 17,000 can with safety be taken as the educational grant for 1881-82.

10. This letter is addressed to you instead of direct to the President, as certain principles are involved in it which necessitate, I think, reference to the Board of Revenue.

11. To the principle of giving a lump and arbitrary grant for education to which details are to be subordinate, I object unless all other grants are treated in the same way. But to put this grant in such a position as to render it possible that it shall be the balance after the amount of the others have been considered in detail is to jeopardise it altogether. And all reductions in grants for elementary education are self-justifying from the point of view that the grants are not expended but self-condemnatory when regarded as a question of expansion or contraction of operations.

Submitted to Government in continuation of the Board's Proceedings, dated 29th November 1880, No. 1817, reviewing the Local Fund Budget of the Canara Circle for 1881-82.

2. The attention of the President is called to the Director's remarks regarding the reduction in the provision for education.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Secretary.

To the Chief Secretary to Government.

No. 88. ORDER THEREON, 17th March 1881, No. 461.

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

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—			
Road Fund	10,310	26,193	..
General Fund	8,310	28,463	1,330
Allotments from General Revenue—			
Provincial Funds—	1,500	1,500	750
For Schools	14,720	14,450	19,220
Special Funds	87,200	67,835	86,420
Cess on Land	24,000	26,296	25,500
Tolls	1,180	750	1,000
Fees in Schools	..	50	..
Receipts from Endowments, &c.	1,250	1,494	1,300
Miscellaneous			
Total	1,48,470	1,67,031	1,35,520

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—	14,850	40,454	16,000
Communications	..	12,333	..
Civil Buildings	1,000	800	..
Miscellaneous Public Improvements.			
Repairs—	56,760	58,597	57,190
Communications	1,770	2,453	1,730
Civil Buildings	500	500	200
Miscellaneous Public Improvements.			
Local Fund Board's Engineering Establishment	14,430	12,756	14,430
Tools and Plant	1,870	2,908	1,880
Road Fund Reserve	9,660	..	8,640
Miscellaneous	..	..	400
GRANT II.			
Inspection	1,440	1,563	1,260
Local Fund Schools	15,350	11,583	12,740
Results Grants	1,100	600	600
Miscellaneous	910	1,200	400
GRANT III.			
Hospitals and Dispensaries	5,950	5,707	6,070
Vaccination	5,130	5,334	4,760
Sanitation	1,370	1,300	1,220
Choultries	390	..	340
Travellers' Bungalows	820	1,082	680
Miscellaneous	2,080	2,406	1,940
GRANT IV.			
Establishment	2,960	4,129	5,040
General Reserve	2,170	..	..
Balances—			
Road Fund	7,960	..	..
General Fund	..	1,326	..
Total	1,48,470	1,67,031	1,35,520

2. The Regular Estimate for 1880-81, as revised by the Board of Revenue, is accepted. The excess of Rs. 12,333 in the Regular Estimate against "Civil Buildings" on the expenditure sanctioned under Grant I should have been explained.

3. Pending the submission of the report called for by the Board, the Provincial grant—Rs. 750—for schools will be retained. The principal variations in the estimated receipts for 1881-82 as compared with the Regular Estimate have been fully noticed by the Board, and are approved.

4. The estimated expenditure under Grant I has been carefully considered. The Government agree in the Board's remarks at paragraph 9 of their Proceedings, dated 29th November 1880, regarding travelling allowance to the Engineering Establishment being governed by the rules of the Department of Public Works pending issue of the new Local Fund Code. The amount proposed to be expended on Education, Rs. 15,000, is considered by the Director of Public Instruction and the Inspector of Schools to be inadequate. The President's attention will be drawn to the recommendation of the Director that the provision for results grants in combined schools be raised by Rs. 1,000, and endeavours should be made to meet the wishes of the Educational officers. The variations under the other grants have been satisfactorily explained, and are approved.

5. No provision for any closing balance is made. The budget should always provide for a working balance. At present the only reserve in hand is Rs. 8,640 under the Road Fund.

6. With these remarks, the Right Honorable the Governor in Council passes the Canara Circle Local Fund Budget for 1881-82.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with papers.
" Revenue Department,
" Public Works Department, } with copy of Revenue Board's Procs., No. 1817.
" Accountant-General,
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" President of the Municipal Commission, South Canara,
with copy of Revenue Board's Proceedings, No. 1817.

Exd. J. Wright.

P. R. C. No 2057

Govt. of {1881} Madras.

FINANCIAL.

P. 30 Sp— April

To

THE BOARD OF REVENUE,

&c., &c., &c.

S.C Rec'd 26/4

S.S.C

E 1

Dated March, 17th.

Issued

Recd. April 1

End.

G.O., 17th March 1881, No. 461.

MARCH.
Nos. 86—88.

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

No. 1099 W 376 "April 81

B Recorded.

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