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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 23th 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 "Furniture."

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.

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	2,07,587
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

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

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

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:—

	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	...	...
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.

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—

Road Fund ...	...	...	...	...	...	Rs. 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 Palghat Municipality for the construction of a building for their Dispensary. The President will submit a separate

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

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.

16. Grant III is—

Endowment Fund ...	...	...	...	...	...	Rs. 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—

Road Fund ...	...	...	...	...	...	Rs. 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.			
Road Fund ...	Rs. 2,12,750	Grant I ... { Road Fund ...	Rs. 2,03,410	Rs.	
Endowment Fund ...	360	General Fund ...	10,260		2,13,670
General Fund ...	67,610	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.

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	1,140	20,587	27,000
General Fund		7,757	8,010
Allotments from General Revenue—			
Special Funds	36,400	37,200	40,200
Cess on Land	1,52,610	1,56,000	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 Improve- ments	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

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.

NO VEMBER.
No. 1,756.

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

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.

N: 5108 d/25 Feby/81

Communicated
to the Supg: Engr: 2^d
Circle for information
(P^o) J. P.

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.

5108 ✓

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.

S.E. 2^d Circle