GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From J. STURROCK, Esq., President, District Board, South Canara, to the Acting Chief Secretary to Government, dated Mangalore, 17th December 1885, No. 1411.

I have the honor to submit the budget estimates * of the District board of this district for the ensuing official year 1886-87, together with a copy of the proceedings of the special meeting of the Board, dated the 25th ultimo, adopting the budget. The estimates have been drawn in the forms and in accordance with the instructions issued as an appendix to G.O., 14th September 1885, No. 728, L.F., Financial.

* 1. Revised estimate for 1885-86 (receipts and charges).
2. Budget estimate for 1886-87 (receipts and charges).
3. Statement of allotment for new works.
4. Do. do. repairs.
5. Talukwar statement showing allotment for expenditure on roads.
6. Statement of receipts and charges of Local Fund schools.
7. List of salary grants provided in the budget —*Nil.*
8. Detail of charges of dispensaries, &c.
9. Do. of sanitary expenditure.
10. Receipts and charges of endowed institutions.
11. List showing budget grants with subsequent additions, &c.
12. List of fixed establishments.
13. Minutes of resolution of the budget meeting.

REVISED ESTIMATE FOR 1885-86.

2. *Receipts.*—The assets of the District board for the current year according to the revised estimate amount to Rs. 1,67,210 against the budgeted estimate of Rs. 1,42,200, the increase being due to the excess over the estimate in the estimated collections from tolls and the opening balance, as well as to the special grant of Rs. 10,000 sanctioned in G.O., dated 29th May 1885, No. 227, L.F., Financial. Excluding the opening balance and the special grant, the ordinary receipts are expected to amount to Rs. 1,46,696 against the budget estimate of Rs. 1,42,200 which is the net result of an increase in the estimated collections from tolls and miscellaneous items of revenue and a decrease under Land-cess.

3. The following are some of the principal items requiring notice here.

4. As will be observed, the budget for the current year opened with *nil* balances; but the actual transactions of the previous year gave Rs. 10,514 as the opening balance for the current year, which is attributable to Rs. 6,954, being portion of land-cess due for the current year having been paid in advance in 1884-85, as also to short expenditure on some works undertaken about the close of that year.

5. The decrease under Land-cess is attributable to the arrear demand being less than the estimate, while the increase under Tolls is due to great competition for the lease of some of the important gates on through lines of communications. The whole of the demand is expected to be realized during the course of the year.

6. *Market rents.*—The District board have decided to levy fees from shopkeepers occupying the market buildings at Udipi and Coondapoor at six pies per stall, and the receipts for the year have been calculated with reference to the actuals of the first six months. The whole of the estimated receipts have been set apart for expenditure on the buildings and premises.

7. The increase in the estimated receipts from bungalow fees is due to the resolution of the District board to levy, in accordance with the suggestion of Government, a uniform rate of fees in all their travellers' bungalows. The change though sanctioned some time back was introduced only recently, and the estimate has been based with regard to this consideration.

8. *District officers' fund bungalow receipts.*—These bungalows having been made over to them for use as inspection sheds, the District board have undertaken to allow repairs to the buildings to be carried out by their Engineering agency and to keep them up as a kind of endowed institutions from the subscriptions payable by the subscribers to the fund and from fees levied from travellers occupying them.

9. *Contributions from special funds.*—The figures entered as the probable receipts from the Canal and Ferry fund have been adopted from the Collector's revised estimate for the current year submitted to the Board of Revenue with letter, No. 2655, dated 10th November 1885. The other items call for no special remark.

10. *Revised estimate of charges for* 1885-86.—The total probable expenditure during the current year is estimated at Rs. 1,64,490, against the budget estimate of Rs. 1,28,110 exclusive of the reserve, the increase of Rs. 36,380 being due to the subsequent allotments sanctioned out of the reserve, the opening balance, and the Government grant of Rs. 10,000 for incomplete works and for new works already undertaken or about to be undertaken. The special Government grant for the current year being abnormally low and the funds at the disposal of the board being limited, the District board have not been in a position to devote as much funds as were required for the coast road, the greater portion of the available funds having been absorbed by allotments indispensably required for new works on through lines of communication with the province of Mysore. All these works have been shown in the detailed list of subsequent allotments and transfers accompanying the statements forming an enclosure to this letter. It is expected that the whole of the amount entered in column 5 of the revised estimate against Grant I will be expended during the current year.

11. The decrease in the allotment as compared with the estimate against Grant II is attributable to expected savings from salaries, &c.

12. Grant III is Rs. 600 in excess of the estimate, which is owing to increased provision required for the Medical college, sanitary inspection and vaccination, as also to a large provision for the maintenance of lunatics, &c. It also includes an allotment of Rs. 140 for the midwife, whose entertainment was sanctioned in G.O., dated 21st August 1885, Mis. No. 640, L.F.

13. Grant IV is usual and calls for no remark.

14. The regular estimate closes with a balance of Rs. 2,720, which has been carried forward to the budget for 1886-87.

BUDGET ESTIMATE FOR 1886-87.

15. *A, Revenue and Receipts—Opening balance*, Rs. 2,720.—This is the closing balance of the regular estimate above referred to and calls for no remark.

16. (*a*) *Cess on lands—Rs.* 86,600.—The estimate of receipts from this source is based on the statement furnished by the Collector under section 148 (1) of the Local Board's Act and represents the full demand, allowing a small margin for arrears at the close of the year.

17. (*b*) *Tolls—Rs.* 40,000.—This is the sum of Rs. 30,000, the average collections of tolls from the existing gates *plus* Rs. 10,000, the estimated collections from 13 new gates which the District board propose to open from the beginning of the ensuing official year. As the ordinary receipts of the board are barely sufficient to allow of provision being made for existing institutions and establishments, and as all the members who attended the budget meeting with but one exception were averse to raise the cess, it has been decided to establish additional gates. Separate proposals on the subject will be submitted for the sanction of Government in due course. The sites of the proposed gates have been marked on the accompanying (enclosure II) road map.

18. (*a*) *School fees—Rs.* 5,400.—The increase in the estimated receipts from school fees as compared with the estimate for the current year and the actuals of the previous year is due to the resolution of the board to re-establish the middle school at Puttur as well as to start an additional class (the III standard) in each of the existing middle schools. The receipts from all of these institutions have been taken into account in framing the estimate which was submitted by the educational officers, and it has been accepted by the board.

19. The slight increase under Sale-proceeds of books is attributable to the revised curriculum of studies sanctioned for primary schools necessitating a large sale of books, for the purchase of which due provision has been made under the appropriate head.

20. *Miscellaneous—Rent of school buildings.*—The amount of Rs. 150 shown against this head represents the estimated collection of rent, which it has been decided to levy from all private schoolmasters who are in occupation of buildings erected by the local board. Hitherto they have been given free of rent on condition of being kept in repair, but some of the schoolmasters having neglected to carry out the repairs thoroughly, the District board have decided to levy from all of them the cost of repairing the buildings in the shape of rent.

21. *Contributions from Provincial funds—*(*a*) *Education—Rs.* 4,800.—The increase in the estimated receipts is attributable to the proposal of the inspecting officers to place all the middle schools on the pure results system. This was the decision which the board had come to on their being asked to take over the middle schools, but with deference to the wishes of the educational officers, the combined system was adopted for the current year. The Inspector of Schools writes as follows on the subject:—

"An additional recommendation which I ought to have noticed above is that the four Local Fund middle schools which are now conducted on the combined system be brought on the purely result system. This measure has my support. The present arrangement was understood to be tentative, and a year's experience has shown that the result system will work better and be more profitable to the masters. To work the combined system well, all masters must be trained Normal-school-men with high general educational certificates. But men of this stamp are exceedingly difficult to secure just now. The salary grant now drawn from Provincial funds, which is comparatively trifling, will be lowered by the new code. By adopting the result system we shall secure result grants at maximum rates and a good deal of trouble will be saved, as in each case of a master employed, for however short a time, fresh sanction has to be applied for and obtained."

22. (*b*) *Contribution for general purposes, Rs.* 5,000.—This is the amount sanctioned by Government as a contribution for general purposes for the current year and is repeated, as the necessity for such a grant is no less than formerly.

23. (*c*) *Contribution for public works.*—The District board have recorded a resolution that in view of the execution of the important new works which have been sanctioned or are now awaiting sanction, Government should be addressed for a special grant of Rs. 50,000, as any amount to be obtained from the reserve will be required for the improvement of the coast road, but no grant has been taken credit for in the budget under this head. The necessity for a special grant being more pressing than ever, as will be observed further on, I venture to request that Government will be pleased to give us at least the sum above mentioned.

24. (*d*) *Contribution for choultries.*—No credit is taken for any sum under this head, but estimates amounting to nearly Rs. 1,500 are awaiting allotments, and the local board had recently to sanction the proposal of the revenue officials to demolish the out-houses, &c., of the Kirimanjeshwar bungalow for want of funds, the special allotment of Rs. 5,000 sanctioned in G.O., 31st March 1884, No. 879 W., Public Works, having been fully exhausted in the improvement of some of the bungalows in the district.

25. (8) *Contributions from special funds* — (*a*) *Pound fund, Rs.* 120, (*b*) *Canal and Ferry fund, Rs.* 13,400.—The amounts shown against these heads have been adopted from the special fund budgets for the ensuing year and represent the surplus that will be available for transfer to Local funds at the close of the year.

The other items of receipt do not seem to call for any remarks.

The total estimated receipts including the opening balance amount to Rs. 1,61,080.

26. *B, Expenditure.*—The allotment of Rs. 90,850 shown against Grant I is intended for the following items:—

27. (*a*) *New Works, Rs.* 1,000.—This allotment is intended for the construction of the several toll-gates proposed to be opened by the board, as explained in paragraph 17, *supra*, as well as for the construction of gate-keepers' sheds and rate-boards, &c., for use at the several gates. No funds being available for new works, properly so called, no provision can be made on their account although in addition to Rs. 12,400, for the coast road, which can be given from the reserve, the Local Fund Engineer has applied

	RS.
Seetanady bridge	8,770
Constructing a culvert on the road leading to the Collur ghaut	1,170

for Rs. 9,940 for the marginally noted works, and the estimate for Rs. 9,000 recently sanctioned for a bridge over the Todar stream on the Agumby ghât road awaits an allotment. Besides the above demands, two other estimates aggregating Rs. 59,000 for putting iron structures on the bridges over the Mundaje and Nidgul streams on the Kodikal ghât road have recently been submitted to Government for sanction through the Superintending Engineer, and a third estimate * for a similar superstructure on a bridge over the Sanoor river on the Agumby ghât road awaits the approval of the District board. These works require prompt attention in the interests of through traffic, but they cannot be met from the district funds unless substantially supplemented by a Provincial grant. I have repeatedly brought to the notice of Government the necessity for such a grant annually, and I have nothing to add to what I have stated in my letters printed with the orders of Government noted in the margin except that if a grant of Rs. 50,000 be given, the board will be able to meet the pressing demands of the ensuing year. It will be noted that the money asked for is only to restore facilities of communication which had been afforded though in too cheap and perishable a form before Imperial and Provincial aid had been withdrawn.

* Rs. 16,200.

G. O., 31st May 1882, No. 396, F.D.
„ 28th December 1883, No. 2949, F.D.

28. (*b*) *Repairs*, (1) *Communications*, *Rs.* 65,710.—This allotment is composed of the following items :—

		RS.
Repair of	roads	64,010
Do.	Inspection sheds	1,000
Do.	Fund bungalows (estimated receipts)	600
Do.	Toll-gates and toll-houses	100
	Total ...	65,710

29. *Repair of roads*, *Rs.* 64,010.—This provision which is intended for the bare maintenance of the several lines of communication in the district exceeds the current year's allotment by Rs. 2,475. The increase is the net result of a new provision of Rs. 2,500 intended as an allotment for expenditure on village roads in the five taluks at Rs. 500 each and a decrease of Rs. 25 over the current year's allotment for the maintenance of roads due to a reclassification of their allotments with reference to the importance of traffic on them as will be explained further on.

As regards the allotment for village roads, I have the honor to state that hitherto no provision has usually been made in the budget on their account, applications for their maintenance being met from the reserve or balance at credit. The demands on these funds having annually increased, it has often been found impracticable to meet all such applications, and the result is that tax-payers off the main lines of road complain that they get no benefit from the cess levied from them. As the Board consider that cheap village roads suitable for slow traffic at favorable seasons are very useful, they have decided to give each taluk an allotment for the improvement of its local communications.

30. *Reclassification of allotments for road repairs.*—The total allotment for road No. 2 has been reduced by Rs. 50 by allowing it an uniform rate of mileage, as but very little traffic is taken off at Uppinangadi, the carts either coming direct to Mangalore or breaking load at Panemangalore. Owing to the limited traffic on road No. 3, the mileage of Rs. 55 now allowed has been reduced to Rs. 27½ which is sufficient.

The mileage for road No. 4 has been decreased from Rs. 165 to Rs. 150, which it is hoped will be enough.

As road No. 8 passes over some very bad soil, the allotment has been raised from Rs. 27½ to Rs. 40 per mile, and there being more traffic on road No. 10 than on road No. 11, it is proposed to exchange the allotment of these two roads.

The allotments for roads Nos. 10-A and 19 have been reduced from Rs. 55 to Rs. 30 and 27½, respectively, per mile, as traffic is very light on these lines.

The allotment for the coast road has been raised from Rs. 25 to Rs. 48 per mile, as most of the sandy and other portions which were hitherto not properly attended to have now been reformed and must be kept up from year to year.

The other alterations call for no special remark.

31. *Repair of inspection sheds*, *Rs.* 1,000—The allotment for repair of inspection sheds is less than that of the current year by Rs. 200 and is sufficient.

32. *Repair of Fund bungalows.*—The estimated receipts, Rs. 600, have been set apart for expenditure on the buildings. The allotments for the repair of toll-gates, &c., is usual and calls for no remarks.

33. To the usual allotment of Rs. 1,150 for repair of civil buildings and Rs. 200 for miscellaneous public improvements, Rs. 150, the estimated receipts from school rents, and Rs. 100, the estimated income from market fees, have been respectively added for the maintenance of these buildings. The allotment for miscellaneous public improvements also includes a small additional item of Rs. 10 intended for the repair of the shed at the burning ground in the Coondapoor taluk.

34. *Establishment*, *Rs.* 20,300.—The provision on account of the Local Fund Engineering establishment is in excess of the current year's allotment by Rs. 2,300, and the excess is due to increase in the establishment now and then sanctioned, as also to changes in the rates of travelling allowance. The following details will show how the amount has been arrived at. The estimate for the current year is a repetition of that fixed in 1882-83, and partly for want of funds and partly on account of anticipated savings from the allotment for travelling allowance the same figure was repeated. The estimate now framed is based on the actuals of the last year and on the details given below :—

	RS.		RS.	RS.
One Engineer on	400	=	4,800	
One supervisor on	100	=	1,200	
One overseer	70	=	840	
Four overseers	50 each	=	2,400	
Two sub-overseers	30 „	=	720	
Three do.	25 „	=	900	
				10,860
Engineer's office establishment—				
One head clerk	50	=	600	
One draftsman on	45	=	540	
One assistant on	25	=	300	
One accountant	30	=	360	
One clerk	25	=	300	
Do.	15	=	180	
Five lascars on Rs. 7 each	35	=	420	
				2,700
Supervisor's establishment—				
One clerk on Rs. 20 and two lascars on Rs. 7 each... ...			408	408
Overseer's establishment—				
Five lascars on Rs. 6 each and seven store watchers at Rs. 5 each			780	780
Travelling allowance—				
Engineer at Rs. 4 per diem *minus* expected savings = ...			1,200	
Supervisor at Rs. 1½ do. do. = ...			420	
Five overseers at Rs. 30 per mensem = ...			1,800	
Three sub-overseers at Re. 1 per diem *minus* expected savings = ...			800	
Two sub-overseers at Annas 8 per diem *minus* expected savings = ...			250	
Engineer's office establishment—				
Two clerks at Annas 8 per diem *minus* expected savings ...			250	
Fifteen lascars at 2 annas do. do. ...			440	
One Medical subordinate at Rs. 25 with travelling allowance, &c.			420	
				5,580
Total				20,328

If the Rs. 50,000 which I have asked for from Provincial Funds, or even Rs. 1,00,000, be granted, the establishment above detailed can easily satisfactorily supervise its expenditure, but the area over which the funds budgeted for have to be expended makes it impossible for us to reduce the allotment for establishment without risking much more costly inefficiency.

35. (*d*) *Tools and Plant, Rs.* 630.—The allotment on account of tools and plant is calculated at 1 per cent. of the outlay on works by the Local Fund Engineering agency in accordance with rule 19 of the draft rules circulated with G.O., 18th September 1885, No. 741, L. F., Financial, the percentage allowed by rule 16 of the budget rules* being very low.

* G.O., 14th September 1885, No. 728, L. F., Financial.

36. (*e*) *Contingencies, Rs.* 600.—This is a repetition of the current year's figure.

37. (*f*) *Contributions to Provincial funds, Rs.* 1,000.—This allotment is intended for payment of charges of scrutiny of plans and estimates. The amount has been roughly calculated, there being no means of arriving at any approximate figure. The amount levied last year was Rs. 1,231.

38. *Grant II—Education.*—The total assignment for education is Rs. 24,740, and is made up of—

	RS.
(*a*) Inspection	2,140
(*b*) Normal schools	2,860
(*c*) Secondary schools	8,500
(*d*) Elementary schools	...
(*e*) Grants-in-aid	9,880
(*f*) Miscellaneous	1,360

39. The important feature in the educational portion of the present budget is the transfer of all schools on the present combined system of grants to the purely results system. This step the board have been led to take as regards the middle schools, owing to most of their teachers being uncertificated men and consequently being ineligible for the full grants allowed by the Grant-in-aid Code; and as regards the private combined system schools, it was found to be impossible to work them in accordance with the provisions of the new code. The board have, therefore, adopted the proposal of the Educational inspecting officers and have provided for all the schools being worked on the results system. In allotting funds for education, the old principle of allowing one-sixth of the estimated collections from land-cess has been kept in view, and the allotment for the middle schools has been so distributed as to keep them up from their estimated receipts, and the whole of the available funds after providing for inspection, &c., have been set apart for results grants to the private schools. As these schools will no longer receive any stipends from the District board, results grants at the maximum rate will be allowed to them instead of half grants as heretofore, and it is hoped that this will compensate the masters to a great extent for the loss of stipends involved by the arrangement.

The several items comprising Grant II will now be reviewed seriatim.

40. (*a*) *Inspection, Rs.* 2,140.—This is the sum of the several items noted in the margin. It is proposed to appoint an additional Inspecting schoolmaster for work in the Coondapoor taluk, as the two Inspecting schoolmasters now working in the three taluks forming the northern range of the Deputy inspector are reported to have more work than they can do. As in the current year, a small provision has also been made for payment of supervision allowance to the head masters of the middle schools on account of their supervision of primary schools. The slight increase under Travelling allowance is due to the resolution of the Board to allow the Inspecting schoolmasters mileage instead of daily allowance in certain cases.

	RS.
Salary, Rs. 30 + 25 + 20 + 20 = 95 × 12 = ...	1,140
Travelling allowance, Rs. 22½ + 15 + 15 + 15 = 67½ × 12 *minus* expected savings = ...	670
Contingencies, Rs. 2½ + 2½ + 2½ + 2½ = 10 × 12 = ...	120
Supervision grants to group officers =	210

41. (*b*) *Normal school.*—The provision of Rs. 2,860 shown against this head is intended for the maintenance of the normal school and sessional schools. It also includes an allotment of Rs. 180 for an additional sessional school in the Coondapoor taluk as recommended by the Inspector of the division. Education is rather backward in this taluk, and funds for special efforts are available if the cess raised in the taluk is spent in it.

Normal school.	RS.
Salaries of masters, 50 + 22 + 10 + 8 = 90 × 12 = ...	1,080
Servants, 5 × 12 = ...	60
Stipends of students = ...	1,020
Miscellaneous = ...	100
Sessional schools.	
Udipi, Coondapoor and Vittal—stipends = ...	480
Bonus to sessional schoolmasters = ...	120
Total .	2,860

42. The slight increase in the provision for stipends to normal students is due to the Inspector of schools having reported that the rate of stipends now allowed is inadequate to induce schoolmasters to come from the Coondapoor and Uppinangadi taluks for training at the normal school. The provision has been slightly increased with a view to allow candidates from these taluks a stipend of Rs. 6 per mensem and also to admit more than the twelve candidates for whom the current year's budget provides.

43. (*c*) *Secondary Schools.*—The board propose to re-establish the middle school at Puttur which was abolished in 1881-82 for want of attendance. There is no doubt that the staff of the old school was defective, and Puttur being now the headquarter station of a Divisional officer, a tahsildar, a district munsif and a sub-registrar, there is every likelihood of the school being a success. The new school, like all the other middle class schools, will not be kept up unless it is self-supporting, and the staff of all will be the same, viz., that sanctioned last year for the majority of the schools, with an additional master to each of them for a third-standard class to be newly started. These changes account for the increased provision under this head.

Salaries of masters for the four existing middle schools.	RS.
Rs. 30 + 20 + 15 + 12 + 10 = 87 × 4 × 12 = ...	4,176
Servants, 5 × 4 = 20 × 12 = ...	240
Contingencies, 2 × 4 = 8 × 12 = ...	96
Results grants = ...	2,100
Miscellaneous = ...	288
Reserve	400
	7,300
Staff for the Puttur school.	
Salaries, Rs. 20 + 15 + 12 + 10 = 57 × 12 = ...	684
Servants, Rs. 5 × 12 = ...	60
Contingencies, Rs. 2 × 12 = ...	24
Results grants = ...	300
Miscellaneous = ...	72
Reserve = ...	60
Total ...	8,500

44. (*d*) *Elementary schools.*—As already stated in paragraph 39, *supra*, it has been decided to transfer the existing combined system schools to the results list, and consequently no provision has been made for these schools. Any salary grant that may fall due to these schools for work done during the current year will be defrayed from the provision for results grants.

45. (*e*) *Grants-in-aid*—(2) *Results grant, Rs.* 9,190.—This is the amount available out of the educational assets for payment of results grants to purely elementary schools, and it has been set apart for expenditure under this head. The decision of the board as regards the combined system schools above noticed necessitates the payment of full grants to these schools, and the full amount set apart will be required for the purpose.

46. (3) *Building grant.*—A sum of Rs. 690 have been provided under this head as proposed by the Inspector to be spent on grants to private schools in the Coondapoor taluk. The grants to managers will be made in accordance with the provisions of the new Grant-in-aid Code.

47. (*g*) *Miscellaneous*—(1) *Purchase of books, Rs.* 1,000.—The sum allotted against this head is more than double the allotment sanctioned for the current year. As

already stated, a large provision for purchase of books is necessitated by the revision of the curriculum of studies for schools, and under the arrangement now sanctioned of making the books available to the schoolmasters at the spot instead of requiring them to call at a taluk book depôt for the purpose, it is anticipated that the full provision will be required for new purchases.

48. (2) *Commission on sale of books, Rs.* 360.—The allotment under this head includes the pay of colporteurs * (in lieu of the old "group" peons) whose duty it will be to accompany the Inspecting schoolmasters and carry books for sale all over the district. Besides the fixed pay proposed to be allowed to them, it is intended to give them commission at the rate now allowed to Inspecting schoolmasters. The system of employing Inspecting schoolmasters as book colporteurs was sanctioned some years back; but it has not worked well, owing probably to the commission of 15 per cent. on the sales effected by them being not commensurate with the trouble and expense involved. This being the case, it is intended to employ four men specially for the work. The transfer of combined system schools to the results list necessitates the abolition of the post of the three group peons now employed on Rs. 7 per mensem for disbursing the stipends of combined system schools, and the saving effected by the change will be utilized as above stated.

* 3 on Rs. 5 = 15
1 on „ 6 = 6
21 × 12 = 252

49. *Grant III.*—The total assignment under this head amounts to Rs. 18,600 against the current year's estimate of Rs. 17,660 and is made up of the items noted below. The excess over the estimate of the current year is due to increased provision for dispensaries, sanitation, and contributions to provincial services, &c., as will be explained further on:—

	Rs.
(*a*) Hospitals and dispensaries	7,580
(*b*) Vaccination	5,200
(*c*) Sanitation	2,370
(*d*) Markets	...
(*e*) Choultries	280
(*f*) Public bungalows	700
(*g*) Contributions	2,370
(*h*) Miscellaneous	100
Total ...	18,600

50. (*a*) *Hospitals and Dispensaries.*—Only three-fourths of the salaries of Medical subordinates have been provided, and the estimate has been framed with due regard to the fact that two of the apothecaries will become entitled to charge allowance next year. Though under the recent changes the dispensary at Bantvál has come to be in charge of a hospital assistant, the provision now made will be ample to meet the cost of an apothecary if one should be available for employment in the course of the ensuing year.

51. The local board attach much importance to having natives of the district in charge of their hospitals. The diversity of dialects spoken in the district makes this desirable, and unless a native of the district is available, it will not be worth while to replace the existing incumbent.

52. The allotment for medicines and surgical instruments has been slightly increased at the recommendation of the District Surgeon, while the others are all usual and call for no remark. The cost of the midwife, whose entertainment was sanctioned in G.O., dated 21st August 1885, Mis. No. 640, L. F., has been included in the estimate.

53. (*b*) *Vaccination, Rs.* 5,200.—The details of the provision for vaccination are given below:—

	Rs.
One first-class deputy inspector of vaccination on Rs. 70 per mensem.	840
Travelling allowance at Re. 1 per diem *minus* expected savings ...	300
One peon at Rs. 8 per mensem	96
Travelling allowance at 1 anna per diem	20
One second-class deputy inspector of vaccination on Rs. 40 per mensem	480
Travelling allowance at Rs. 20 per mensem *minus* expected savings ...	220
One peon at Rs. 7 per mensem	84
Travelling allowance at 1 anna per diem	20
Five first-class vaccinators at Rs. 18 each per mensem	1,080
Seven second-class do. at „ 10 „ do.	840
Eight probationary do. at „ 7 „ do.	672
Contingencies	100
Batta to mothers of children from whom lymph is extracted	60
	4,812
Add payment by results	388
	5,200

54. The above table shows the full strength of the vaccine staff employed by the board costing Rs. 4,812. A small provision of Rs. 388 has been included for payment of rewards to vaccinators, and the total allotment is a repetition of the current year's figure.

55. Hitherto rewards to vaccinators were paid at one anna per successful case over 1,200 vaccinated by each. As the vaccinators working in the interior and malarious places are at a great disadvantage, it has been decided to reduce the maximum number of 1,200 to 1,000 in their case and to reduce the rate of rewards to vaccinators working on the coast to six pies per case over the prescribed maximum of 1,200. This will be given effect to from the current year.

56. (*c*) *Sanitation, Rs.* 2,370.—The allotment on account of sanitation has been slightly increased so as to admit of the employment of 3 * additional scavengers as well as for the supply of hand-carts for their use and for some additional latrines at Udipi. These are absolutely necessary.

* 1 For duty at Puttur.
1 do. at Vittal.
1 do. at Uppinangadi.

57. (*d*) *Markets.*—The estimated receipts from markets, viz., Rs. 100, having been set apart for expenditure on the buildings and included under Miscellaneous public improvements, and funds being not available for extension of the market system, no provision has been made under this head.

58. (*e*) *Choultries and* (*f*) *Bungalows.*—The current year's allotment which has been repeated under these heads calls for no remark.

59. (*g*) *Contributions.*—The allotment on account of the medical college and sanitary inspection has been calculated at ·5 per cent. of the estimated receipts and that on account of medical reserve staff at ·04 per cent. The allotment for cutlers' establishment has been made with reference to the actuals of the last year, there being no data to form an estimate under this head. The provision on account of lunatics exceeds the current year's budget, but is nearer to the actuals of the last year. A good many lunatics from the district being under treatment at the asylums, the provision is not excessive. The contribution to municipality, being the amount fixed for payment to the Mangalore municipality on account of the civil dispensary, calls for no remark.

60. (*h*) *Miscellaneous.*—Rs. 100 have been provided as usual for payment of rewards for killing stray dogs.

61. *Grant IV, Miscellaneous.*—The proposed expenditure under Grant IV amounts to Rs. 5,530. The current year's provision has been repeated in the case of almost all the items appearing under the grant, but, as regards "(*a*) Controlling establishment at the presidency," the figure advised by the Accountant-General for last year has been adopted agreeably to the instructions on the subject.

62. The total expenditure as detailed above amounts to Rs. 1,39,720, and if to this be added a reserve of Rs. 16,110, there only remains a balance of Rs. 5,250.

This is less than the requirements of rule 24 by Rs. 2,800, but it will be seen from the explanation given with regard to each item that this cannot be avoided.

63. The instructions of Government that the District board's budget for 1886-87 should be framed so as to allow of the necessary funds being allotted to the Taluk Boards have been kept in view in framing the budget. From statements worked out, it appears, however, that the receipts of some of the taluk boards, notably that of Coondapoor and Uppinangadi, fall short of the demands on their funds, and as this can be obviated only by a grant from the district fund, the whole of the available balance and a portion of the reserve would be absorbed. The special attention of Government is solicited to this circumstance as well as to the absence of any provision for new works.

ENCLOSURES.

PROCEEDINGS of a Special Meeting of the District Board of South Canara, dated 25th November 1885.

* * * *

1. Read G.O., Financial Department, No. 728 L.F., dated 14th September 1885, requesting the Presidents of District Boards to frame their Local Fund Budgets for 1886-87 in accordance with the rules forming an appendix to the order.

Read also letter from the Local Fund Engineer, South Canara, No. 118, dated 7th August 1885, submitting the Public Works portion of the Local Fund Budget for 1886-87 with remarks.

Read also letter from the Inspector of Schools, Seventh Division, No. 568, dated 23rd November 1885, forwarding, with remarks, letters from his Deputies submitting the educational portion of the Local Fund Budget for 1886-87.

Read also Proceedings of the Director of Public Instruction, No. O/30, dated 8th August 1885, pointing out the principle under which schools on the combined system have to be constituted under the new Grant-in-aid Code.

Read also letter from the District Surgeon, No. 940, dated 16th September 1885, stating that he has no changes to propose under Grant III, except that the provision for medicines may be slightly increased with a margin for medicines for the reserve stock.

Read also G.O., Financial Department, No. 930 L.F., dated 23rd October 1885, forwarding draft notifications regarding the constitution of Taluk Boards, and directing that the District Board Budgets for 1886-87 should be prepared so as to allow of the necessary funds being allotted to the proposed Taluk Boards, &c.

Read also regular estimate of receipts and charges for 1885-86 and draft budget estimate for 1886-87.

Resolution.—The regular estimate is approved.

Resolved, Mr. U. Manguishaya alone dissenting, that it is necessary to do something to raise additional funds and that instead of adding 3 pies to the land-cess it will be better to establish toll-gates, as noted below, from which it is estimated that at least Rs. 10,000 will be obtained :—

No.	Number of road.	Site selected.	Estimated income.
			RS.
1.	1	Feringapet	3,000
2.	3	Vittal (south of Vittal)	250
3.	5	Gurpoor	2,000
4.	5	Karkal (junction with road No. 13 instead of Hospet) ...	1,500
5.	8	Mulyar	500
6.	9	Alaje	750
7.	10A.	Between Mudabidri and junction of road No. 11	400
8.	12	Belmanna	250
9.	14	Perdoor	1,000
10.	16	Santekatta (east of Hebri)	500
11.	17	Haladi (instead of Suráhebbaranakatta)	500
12.	20	Wondsay	400
13.	21	Baindur	750
		Total ...	11,800
		Deduct estimated income from the Hospet and Suráhebbaranakatta toll-gates	1,600
			10,200

Resolved that, as no funds are available for new works, and as any amount to be obtained from the reserve will be required for the coast road, the Government be asked to sanction a grant of Rs. 50,000 for the bridges on the through lines of communication from Mysore.

Resolved that, as under the new Educational Code it will be impossible to work the present system of combined schools, they will be converted into results schools.

Advances under the rules of the 29th April 1884 will be given at Rs. 3 or Rs. 2—according to the status of the school.

Resolved that a Middle-class school be again opened at Puttur. If not found to be self-supporting it will be summarily closed.

Resolved that an additional Inspecting schoolmaster be appointed so that the whole time of one man may be available for the Coondapoor taluk.

Resolved that a sum of Rs. 688 be set aside for building grants in the Coondapoor taluk for the ensuing year, funds being available as regards that taluk. A sum of Rs. 150 will also be provided for a Sessional Normal school at Coondapoor.

Resolved that, as group peons will be no longer necessary after the abolition of combined system schools, the saving be utilised in the employment of three book colporteurs on Rs. 5 for the northern range, and one on Rs. 6 for the southern range, with commission on sales at the rates now allowed to Inspecting schoolmasters.

Resolved that all the Middle-class schools be put on the results system, and that subject to the rule that the schools be self-supporting, an additional teacher be employed in each on Rs. 10 per mensem, and the establishment of the Karkal school put on the same footing as that of the other schools.

Subject to the above remarks, the draft budget is passed.

The meeting then adjourned.

(Signed) J. STURROCK,
President.

From J. STURROCK, Esq., President of the District Board, South Canara, to the Acting Chief Secretary to Government, dated Mangalore, 26th January 1886, No. 122.

With reference to G.O., Financial department, No. 1162 L.F., dated the 4th ultimo, sanctioning the constitution of taluk boards, and in continuation of my letter of the 17th idem, No. 1411, submitting the budget estimates of the district board of this district for the ensuing official year 1886-87, I have the honor to submit the consolidated statements of the estimated receipts and expenditure of the taluk boards for the year 1886-87. They have been approved by the district board, and the taluk boards may be asked to accept them at their first meeting.

2. *Consolidated Statement of Receipts.*—Under section 55 of the Local Boards Act half the estimated receipts from land-cess have been credited to the taluk boards and full receipts from tolls on roads of which the maintenance devolves on the taluk boards, the receipts from school fees of schools situated in the taluks, sale-proceeds of medicines, market rents, bungalow fees, avenue receipts, in fact the receipts from all such items as are chargeable to the taluk boards, have also been credited to the respective boards.

3. The cost of purchasing books having been ordered to be borne by the district fund, the receipts from sale-proceeds of books have been credited to that fund.

G.O., 3rd December 1885, No. 1155 L.F., Financial.

4. The full amounts exhibited under "Contributions for general purposes" and Contributions from the Canal and Ferry fund have been credited to district funds.

5. The following table shows at a glance the receipts of each board distributed as explained above :—

——	District Board.	Mangalore.	Kásaragód.	Udipi.	Uppinangádi.	Coondapoor.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1886 ..	2,720	..	..	..	..	..	2,720
1. Rates and Taxes—							
(*a*) Cess on lands	43,300	10,420	8,175	12,080	5,090	7,535	86,600
(*b*) Tolls under Act V of 1884	35,200	400	750	1,750	750	1,150	40,000
2. Education—							
School fees	300	..	1,300	1,700	700	1,400	5,400
Sale-proceeds of books	800	..	..	..	..	..	800
Miscellaneous (rent of school buildings)	..	100	..	25	25	..	150
3. Medical—							
Sale of medicines	..	10	10	10	10	10	50
4. Interest—							
(*b*) On arrears of revenue	30	5	8	6	5	6	60

	District Board.	Mangalore.	Kásaragód.	Udipi.	Uppinangádi.	Coondapoor.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Miscellaneous—							
(c) Market rents	..	..	..	75	..	25	100
(d) Bungalow fees	..	90	200	110	130	70	600
(e) Fees and fines	50	..	..	..	..	..	50
(i) Rents and produce of lands	..	..	10	..	..	..	10
(j) Avenues	..	80	60	80	100	80	400
(k) Sale of stores	..	4	4	4	4	4	20
6. Public Works—							
(b) Sale of tools and plant	70	..	..	..	..	..	70
(c) Sale of old materials	130	..	..	..	..	..	130
(g) District officers' fund bungalows	600	..	..	..	..	..	600
7. Contributions from Provincial Funds—							
(a) Education	1,400	..	900	1,100	500	900	4,800
(b) General purposes	5,000	..	..	..	..	..	5,000
8. Contributions from Special Funds—							
(a) Pound fund	120	..	..	..	..	..	120
(b) Canal and Ferry fund	13,400	..	..	..	..	..	13,400
9. Allotments from the District fund	—16,040	334	4,635	4,124	2,006	4,941	..
Total	87,080	11,443	16,052	21,064	9,320	16,121	1,61,080

6. *Consolidated Statement of Expenditure.*—Following the arrangement above adopted, the estimated expenditure has been similarly distributed as will be explained further on.

7. *Grant I—New Works.*—The allotment of Rs. 1,000, which is intended for the construction of toll-bars, &c., is divided between the district and taluk boards according as they are situated on roads which have been assigned to the taluks or retained by the district board.

8. *Repairs—Communications.*—It has been decided to retain the following lines of communications under the direct charge of the district board and the funds required for their upkeep have been provided for from the district funds :—

(1) Sampaje ghât road, No. 1.
(2) Manzerabad ghât road ,, 2.
(3) Kodikal ghât road ,, 4.
(4) Agumba ghât road ,, 5.

The above are the principal lines of communication of the district originally classed as trunk roads.

9. The local lines of communication including the coast road have been divided into sections, and their maintenance provided for from the respective taluk funds. From statement III-B, submitted with the budget statements, it will be seen how the allotments have been arrived at, the mileage of each road in each taluk having been separately distinguished. The other items of repairs, viz., repair of inspection sheds and repair of toll-gates, have been similarly distributed.

10. The receipts from fund bungalows having been credited to district funds, the expenditure on account of these buildings has been debited to that fund.

11. *Civil Buildings.*—The same arrangement having been adopted under this head, no remarks are called for except that the cost of repairing the normal school has been debited to the district fund.

12. *Establishment.*—As the bulk of the Local Fund engineering establishment will be employed on works retained by the district board as well as on those under the taluk boards, the cost of the whole establishment will be borne by the district board. No recoveries will be made from taluk boards on this account as they cannot afford it, and nothing would be gained by making grants from the district board for the special purpose of being recovered.

13. The allotment of Rs. 1,000, provided for payment of charges for scrutiny of plans and estimates, has been shown as a charge against the district funds, as almost

all the works, of which estimates are scrutinized, are on the principal lines of communication retained by the district board.

14. *Grant II.*—Under Grant II all the charges contemplated in clause 5 of rule 14 of the budget rules together with the cost of purchasing books and payment of commission on their sales have been provided from the district funds, and all other charges have been debited to the taluk funds.

15. *Grant III.*—Under clauses 4 and 6 of rule 14 of the budget rules the cost on account of the dispensary at the head-quarter station and contributions to Provincial services are chargeable to the district fund, and following the principle adopted under Grant II, the charges on account of medical inspection and vaccine inspection have also been debited to that fund. All the other items, *e.g.*, maintenance of dispensaries, vaccinators, bungalows, chattrams, markets, and charges on account of sanitation have been debited to the taluk funds.

16. As regards vaccination, clause 3, section 95, of the Local Boards Act directs that every local board shall provide for the training and employment of vaccinators, &c., and "Local boards" having been defined in clause V of section 3 to include any district or taluk board constituted under the Act, the charges on account of vaccinators have been debited to the taluk funds, and following the arrangement proposed in the draft rules of charging the cost of educational inspection to the district fund, the cost of vaccine inspection has been debited to that fund.

17. *Grant IV.*—Grant IV is, under the budget rules, fully debitable to the district fund, and it has accordingly been charged with the cost of all existing establishments, &c. Against the taluk funds no provision has been made for any such charges. Taluk boards can make their own proposals on the subject and meet the extra cost from the reserve at credit. Probably a clerk on Rs. 25 per mensem, with Rs. 100 each for office contingencies, will suffice.

18. The following statement shows the total expenditure distributed between the district and the several taluk boards as explained above :—

Items of expenditure.	District Board.	Mangalore Taluk Board.	Kásaragód Taluk Board.	Udipi Taluk Board.	Uppinangádi Taluk Board.	Coondapoor Taluk Board.	Total, including District Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I—							
(a) New Works—							
Communications	310	70	160	230	70	160	1,000
(b) Repairs—							
Communications	33,890	4,785	7,630	8,650	3,053	7,702	65,710
Civil buildings	20	260	310	195	335	180	1,300
Miscellaneous public improvements.	..	40	40	120	40	70	310
(e) Establishment—Local Fund Engineering establishment including tools and plant and contingencies.	21,530	..	..	..	..	..	21,530
(f) Contributions to Provincial funds.	1,000	..	..	..	..	..	1,000
Total, Grant I	56,750	5,155	8,140	9,195	3,498	8,112	90,850
Grant II—Education—							
(a) Inspection	1,930	..	40	100	35	35	2,140
(b) Training Schools—							
(1) Salaries of masters	1,080	25	25	25	25	20	1,200
(2) Stipends of students	1,020	80	80	80	80	160	1,500
(3) Clerks and servants	60	..	..	..	..	..	60
(4) Miscellaneous	100	..	..	..	..	..	100
(c) Secondary Schools—							
(1) Salaries of masters	..	..	1,044	2,088	684	1,044	4,860
(2) Clerks and servants	..	..	60	120	60	60	300
(3) Miscellaneous	..	..	1,096	652	396	1,196	3,340
(d) Elementary Schools	..	..	..	..	..	..	..
(e) Grants-in-Aid—							
(1) Results grants	..	2,950	1,350	2,900	990	1,000	9,190
(2) Building grants	..	..	..	..	..	690	690
(g) Miscellaneous—purchase of books, including commission, &c.	1,360	..	..	..	..	..	1,360
Total, Grant II	5,550	3,055	3,695	5,965	2,270	4,205	24,740

Items of expenditure.	District Board.	Mangalore Taluk Board.	Kásaragód Taluk Board.	Udipi Taluk Board.	Uppinangádi Taluk Board.	Coondapoor Taluk Board.	Total including District Board.
Grant III—Medical Services, &c.—	RS.	RS.	RS.	RS.	RS.	RS.	RS.
(*a*) Hospital and Dispensaries—							
(2) Medical subordinates ..	..	420	670	1,290	615	675	3,670
(3) Clerks and servants ..	..	132	132	264	132	130	790
(4) Diet of patients	..	50	50	100	50	50	300
(5) Medicines, &c.	..	..	..	..	..	..	..
(6) Supplies	..	..	..	..	..	..	..
(7) Midwives, &c.	..	..	..	160	..	..	160
(10) Zillah Surgeon's charges ..	700	..	..	..	..	..	700
(12) Contingencies	..	45	47	94	47	47	280
(13) Miscellaneous	..	50	50	100	50	50	300
(*b*) Vaccination—							
(1) Fixed charges	1,500	456	504	624	504	504	4,092
(2) Contingencies	720	70	80	90	78	70	1,108
(*c*) Sanitation	..	460	560	480	610	260	* 2,370
(*e*) Choultries, including establishment and contingencies.	..	80	..	40	80	80	280
(*f*) Public bungalows	..	76	269	76	203	76	700
(*g*) Contributions to Provincial Services—							
(1) Medical College	690	..	..	..	..	..	690
(2) Sanitary inspection	690	..	..	..	..	..	690
(3) Medical reserve staff ..	60	..	..	..	..	..	60
(4) Cutler's establishment ..	30	..	..	..	..	..	30
(5) Lunatics	300	..	..	..	..	..	300
(6) Supplies from Medical Depot.	..	230	230	460	230	230	1,380
Contribution to Municipalities..	600	..	..	..	..	..	600
(*h*) Miscellaneous—							
Rewards for killing dogs ..	..	20	20	20	20	20	100
Total, Grant III ..	5,290	2,089	2,612	3,798	2,619	2,192	18,600
Grant IV—Miscellaneous—							
(*a*) Controlling establishment at the presidency.	1,360	..	..	..	..	..	1,360
(*b*) Establishment in the Collector's office.	1,070	..	..	..	..	..	1,070
(*c*) Local Board's office establishment.	1,230	..	..	..	..	..	1,230
(*d*) Contingencies—							
(1) Stationery	180	..	..	..	..	..	180
(2) Postal charges	100	..	..	..	..	..	100
(3) Printing charges	800	..	..	..	..	..	800
(4) Travelling allowance to members.	700	..	..	..	..	..	700
(5) Travelling allowance to office establishments.	..	..	..	..	..	..	..
(6) Miscellaneous	40	..	..	..	..	..	40
(*e*) Pensions	50	..	..	..	..	..	50
(*f*) Refunds	..	..	..	..	..	..	..
Total, Grant IV ..	5,530	..	..	..	..	..	5,530
Reserve ..	8,710	1,144	1,605	2,106	933	1,612	16,110
Grand Total, Expenditure ..	81,830	11,443	16,052	21,064	9,320	16,121	1,55,830
Balance ..	5,250	..	..	..	..	..	5,250

* *Vide* statement VI for details.

19. From the above it will be seen that, with the exception of Mangalore, the estimated receipts of all the taluk boards fall short of their actual requirements by the sums specified in the margin,* and the small balance to the credit of the Mangalore Board, viz., Rs. 810, is insufficient to provide the prescribed reserve of 10 per cent. of the estimated receipts. To meet these deficiencies which are, as might be expected, greatest in the taluks in which the direct expenditure by the district board is smallest, the district board have agreed to allot from the district funds such sums as will suffice in each case to cover the actual estimated expenditure and leave a reserve of 10 per cent. To do this a sum of Rs. 16,040† is required, and the balance to the credit of the district is thereby reduced to the small sum of Rs. 5,250.

*	RS.
Kásaragód	3,030
Udipi	2,018
Uppinangádi..	1,073
Coondapoor	3,329

†	RS.
Mangalore	334
Kásaragód	4,635
Udipi	4,124
Uppinangádi	2,006
Coondapoor	4,941

20. A copy of the district board's resolution on the subject is enclosed.

EXTRACT from the Proceedings of the District Board of South Canara, dated 18th January 1886.

* * * * *

27. Read memorandum by the President submitting, with reference to Government Order sanctioning the constitution of Taluk Boards, consolidated budget estimates for the official year 1886-87, together with draft letter to accompany the same.

Resolution.—The draft Taluk Board budgets prepared as explained in the covering letter are approved.

* * * * *

From Deputy Surgeon-General G. BIDIE, M.B., C.I E., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 5th January 1886, No. 8.

I have the honor to report, for the information of Government, that the South Canara District Board propose to allot a sum of Rs. 3,060 for sanitation for the year 1886-87 inclusive of the cost for sanitary inspection, excluding which it amounts to only Rs. 2,370 or 8·2 per cent. of available income. This, though an improvement over the grant for the current year, is, I am of opinion, inadequate to meet the sanitary requirements of the district.

2. The allotment will be distributed as follows:—

	RS.
Improvement of water-supply	50
Scavengering	1,520
Fairs and festivals	480
Other sanitary outlay	320
Total ...	2,370

3. The vaccination grant amounts to Rs. 5,200, being the same as that for the current year, and may be accepted; the establishment employed appears to be adequate.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 7th January 1886, No. 9.

I have the honor to state that the allotment made in Grant III of the budget estimate of district board of the South Canara district for the year 1886-87 for the maintenance of the dispensaries is adequate and calls for no remarks, the President, District Board, having explained the variations between the current year's grant and the estimate.

2. A civil apothecary will be attached to the Bantvál dispensary if one can be spared during the year.

From D. DUNCAN, Esq., M.A., D.Sc., Acting Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 26th February 1886, No. 1363.

I have the honor to submit the following remarks on the educational portion of the budget estimate of the South Canara District Board for 1886-87.

2. *Receipts.*—The educational assets of the district board are estimated at Rs. 25,580, made up of:—

	RS.
One-sixth land-cess	14,430
School fees	5,400
Sale of books	800
Miscellaneous receipts	150
Provincial grant	4,800
Total ...	25,580

The fee receipts are estimated at Rs. 5,400 against Rs. 3,720 in the current year's budget. Part of this increase is due to the proposal of the board to re-establish the middle school at Puttur closed in 1881-82 for want of attendance. The estimate may, on the whole, be accepted. Grants from Provincial funds are estimated at Rs. 4,800 against Rs. 2,398 in 1885-86, and the increase is attributed to the proposal of the board to place all the middle schools on the results system. There appears to have been some confusion in regard to this matter. The proposal emanated from the Inspector, who observed in his budget letter that "a year's experience has shown that the result system will work better and be more profitable to the masters." This would imply that the schools are to be worked on the results system, and that the teachers are to get full results grants in lieu of the salaries they now draw monthly. But in the budget for 1886-87 credit is taken for the fees to be collected in the middle schools, which should be omitted if the schools are to be worked on the results system. On a reference from this office as to how the proposal would affect the pensionary claims of the present staff of teachers, the Inspector explains that the question is one of great importance, and that he entirely overlooked it when he made the proposal to the board. The board, he observes, may receive results grants in lieu of salary grants, but pay the masters fixed salaries out of the fund created by fees *plus* results grants. The effect of this recommendation will be that the schools will be maintained as *salary* schools, the board receiving aid from Provincial funds on the *results* system. There is no objection to this being done. In fact, the schools should be maintained as salary, or, at least, as combined schools so long as the present incumbents continue in their appointments. The board, as managers of aided schools, may choose aid either on the salary grant or results grant system. The estimate under "Provincial grant" should be reduced to Rs. 4,000, as the present figure seems to be unduly high. The total estimated receipts will be Rs. 24,780.

3. The charges proposed aggregate Rs. 24,740 against Rs. 20,350 in the current year's budget:—

	1885-86. RS.	1886-87. RS.
Inspection	1,610	2,140
Training schools	2,460	2,860
Local Fund schools	11,910	8,500
Results grants	3,920	9,190
Building grants	...	690
Miscellaneous	450	1,360
Total ...	20,350	24,740

4. *Inspection.*—The board having resolved to appoint a separate inspecting schoolmaster for the Coondapoor taluk have raised the allotment for inspection from Rs. 1,610 to Rs. 2,140. The proposal has my entire approval.

5. *Training Schools.*—For the upkeep of the Mangalore normal school and of the sessional schools experimentally instituted in the district, Rs. 2,860 are allotted against Rs. 2,460 in the current year's budget. The increased provision is intended to meet the cost of a third sessional normal school to be opened at Coondapoor, and the additional outlay proposed on stipends in the Mangalore normal school. These proposals have my support. The report for 1885-86 should, however, contain a full summary on the working of the sessional schools now in existence.

6. *Local Fund Schools.*—Rs. 8,500 against Rs. 11,910 are provided for Local Fund schools. The decrease is due to the proposal of the board to aid all the elementary schools in the district on the results system instead of, as at present, some on the combined system and some on the results system. I see no objection to this change, though, I am afraid, some schools will suffer in attendance. Instead of a radical change like the one now proposed, I would recommend to the board to consider whether a small fixed stipend may not be continued to the schools, with this restriction that the amount so paid will be deducted from the aggregate earnings after each results examination. Such a stipend will induce masters to work and help them to maintain themselves all through the year.

7. The assignments for "Results grants," "Building grants," and "Miscellaneous charges" call for no remark. The proposal to employ colporteurs, as in Malabar, commends itself to the Inspector, and I think the plan may be tried.

ENCLOSURE.

From J. STURROCK, Esq., President, District Board, South Canara, to the Director of Public Instruction, dated Mangalore, 25th May 1886, No. 579.

With reference to your letter of the 29th April last, No. 2931, I have the honor to state that as the existing private combined system schools of this district cannot be brought into accordance with the rules published by Government, it has been necessary to change the status of the schools from the beginning of the current official year in anticipation of the sanction of Government to the budget proposals.

2. The district board were aware that their decision would affect some of the schools, and while passing the budget they have decided to help them with monthly advances to be recovered from their results earnings. I may add here that not a single school has been recommended for admission to the standing list, as none appear to have levied school fees at the rate fixed by Government.

No. 596.

True copy forwarded to the Chief Secretary to Government, with reference to the Acting Director's letter, No. 1363, dated 26th February 1886, submitting remarks on the educational portion of the Local Fund budget estimate of the South Canara district for 1886-87.

MANGALORE,
27th May 1886.

(Signed) J. STURROCK,
President.

ORDER—dated 5th July 1886, No. 759 L.F., Financial.

The following abstract shows the estimated Local Fund receipts and charges of the South Canara district for the year 1886-87 as passed by Government:—

RECEIPTS.

	District Fund. RS.	Taluk Funds. RS.	Total. RS.
Balance	2,830	...	2,830
1. Rates and Taxes—			
Cess on Land...	43,300	43,300	86,600
Tolls	31,790	2,840	34,630
2. Education—			
School Fees	300	5,100	5,400
Other Items	800	150	950
3. Medical—			
Hospital receipts	...	50	50
4. Interest—			
On arrears of revenue	60	...	60
5. Miscellaneous—			
Market Rents...	...	100	100
Other Items	...	1,680	1,680
6. Public Works Receipts	200	...	200

RECEIPTS—(*continued.*)

	District Fund.	Taluk Funds.	Total.
	RS.	RS.	RS.
7. Contribution from Provincial Funds—			
Education	1,400	2,600	4,000
General purposes	5,000	...	5,000
8. Contribution from Special Funds—			
Pound Fund	120	...	120
Canal and Ferry Fund	13,400	...	13,400
9. Allotment from the District Fund ...	...	13,290	...
Total ..	99,200	69,110	1,55,020

CHARGES.

GRANT I—			
Repairs	33,310	34,010	67,320
Establishment	20,300	...	20,300
Tools and Plant	630	...	630
Contingencies	600	...	600
Contributions	1,000	...	1,000
GRANT II—			
Inspection	1,930	210	2,140
Normal schools	2,260	600	2,860
Local Fund Schools	...	8,500	8,500
Grants-in-aid	...	9,880	9,880
Miscellaneous	1,360	...	1,360
GRANT III—			
Hospitals and Dispensaries	700	5,500	6,200
Vaccination	5,200	...	5,200
Sanitation	...	2,370	2,370
Choultries	...	280	280
Bungalows	...	700	700
Contributions	2,450	1,380	3,830
Miscellaneous	...	100	100
GRANT IV—			
Establishments, &c.	5,530	...	5,530
Reserve ...	9,140	5,580	14,720
Allotment to Taluk Funds ...	13,290	...	...
Total Charges ...	97,700	69,110	1,53,520
Balance ...	1,500	...	1,500
Deduct—			
(1) Balance under House-tax, if any ...	...	...	...
(2) Balance under Endowments, if any.	...	...	...
Net balance available for general purposes.	1,500	...	1,500

2. *Revised Estimate for* 1885-86.—The opening balance, excluding debt heads, amounted to Rs. 10,382, whereas nothing was expected in the budget. This is attributed to the payment of a portion of the land-cess for 1885-86 in advance in 1884-85 and to short expenditure on certain works undertaken about the close of the latter year. Excluding this balance, the receipts were estimated at Rs. 1,56,696 against a budget estimate of Rs. 1,42,200, the variations occurring chiefly under Land-cess, Tolls, and Provincial contributions. The cess on land was expected to yield only Rs. 84,100 against Rs. 86,600 in the budget as the arrear demand was less than was estimated, while in the estimate under Tolls there was an increase of Rs. 4,940 owing to unusual competition at the sale of certain farms. The remainder of the increase is principally accounted for by a Provincial grant of Rs. 10,000 sanctioned for the improvement of roads, for which no credit was taken in the budget. The charges were estimated at Rs. 1,64,490 against Rs. 1,38,940, the increase occurring mainly under Grant I and being explained by subsequent allotments sanctioned for incomplete works and for new works undertaken during the year. The

contribution for the Medical College, Sanitary Inspection and the Medical Reserve Staff calculated on the receipts for 1884-85, exclusive of Provincial grants, should be Rs. 690, Rs. 690 and Rs. 50 respectively, and that for controlling establishments at the presidency Rs. 1,210, the budget figure; the balance to be carried forward is thus Rs. 2,828, or in round number Rs. 2,830.

3. *Budget Estimate for* 1886-87.—Excluding the balance, the receipts are estimated at Rs. 1,58,360 against Rs. 1,42,200 in the budget for 1885-86. The increase occurs mainly under Tolls, School fees and Contributions from Provincial funds for education. An increase of Rs. 14,000 is expected under Tolls owing to the proposed establishment of eleven new toll-gates and the transfer of two of those at present existing to more suitable localities. As, however, the opening of only one new gate and the transfers above referred to were sanctioned by Government, the estimate under this head will be reduced to Rs. 34,630, of which Rs. 31,790 will be credited to the district fund and the remainder, Rs. 2,840, to taluk funds in accordance with the principle adopted in paragraph 2 of the President's second letter read above. There is an increase of Rs. 1,680 in the estimate under School fees, which is accounted for by the proposals to re-establish the middle school at Puttur and to open an additional class for the third standard in each of the existing middle schools. These proposals are approved. In the absence of any special reason to the contrary, the whole of the interest on arrears of revenue (Rs. 60) should be credited to the district fund, and fees and fines and rents of district officers' bungalows transferred to taluk funds. The receipts and charges in connexion with these bungalows, which should be treated as ordinary travellers' bungalows, should be shown in statement No. VII. As suggested by the Director of Public Instruction, the estimate under Provincial grants for education will be reduced from Rs. 4,800 to Rs. 4,000. Credit is taken for a Provincial grant of Rs. 5,000 for general purposes as in previous years. This is sanctioned; but the application of the district board for a further grant of Rs. 50,000, for the construction of bridges on the main lines of communication with Mysore, cannot, under present circumstances, be entertained. The President will report the action taken by the district board with reference to G.O., dated 26th February 1886, No. 244 L.F.

G.O., dated 26th February 1886, No. 244 L.F.
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4. The expenditure is estimated at Rs. 1,55,830 against Rs. 1,38,940 in last year's budget. For want of funds no provision is made for new communications. The sum of Rs. 1,000 provided for the construction of the new toll-gates above referred to, with gate-keepers' sheds, rate-boards, &c., will be struck out. For road repairs Rs. 65,710 are provided against Rs. 62,830 in 1885-86. It is observed that the increase is the result of the provision now made for the first time for the repair of village roads. The allotment of Rs. 600, included under this head, for the repair of district officers' bungalows will, like their receipts, be transferred to taluk funds. The provision for the Local Fund engineering establishment including contingencies amounts to Rs. 20,900, or 31 per cent. of the proposed outlay on works, the limit fixed by rule being 20 per cent. This large percentage is no doubt due to the smallness of the allotment for works; but unless there is a reasonable prospect of an increase in Public Works expenditure, the charges for establishment must be reduced.

5. For education Rs. 24,740 are provided against Rs. 20,350 in last year's budget. The appointment of an additional inspecting schoolmaster on Rs. 20 per mensem for the Coondapoor taluk and the opening of an additional sessional normal school in that taluk are sanctioned.

6. The allotments for hospitals and dispensaries and vaccination are approved by the Surgeon-General and the Sanitary Commissioner, but that for sanitation is considered inadequate by the latter officer. The attention of the district board will be drawn to his remarks. The whole cost of vaccination will be debited to the district fund, as decided in G.O., dated 27th November 1885, No. 1116 L.F. The contributions for the Medical College, Sanitary Inspection, and Medical Reserve Staff should be Rs. 730, Rs. 730 and Rs. 60 respectively.

7. Under Grant IV the provision for controlling establishments at the Presidency includes Rs. 260, being the cost of printing work done by the Government Press at Madras. This sum will be transferred to the head of Printing charges under Contingencies.

8. The reserve calculated at 10 per cent. of the receipts should be Rs. 14,720. In addition to a moiety of the land-cess transferred under section 55 of the Act, it is proposed to allot Rs. 16,040 to taluk boards; but as the taluk fund charges have now been diminished, the allotment will be reduced to Rs. 13,290, which should be shown as a charge against the district fund instead of being deducted from the receipts. The budget, as revised by Government, closes with a balance of Rs. 1,500, or 1·6 per cent. of the district fund receipts. There is no balance under taluk funds.

(True Extract.)

Chief Secretary.

To the President, District Board, South Canara.
" Chairman, Municipal Council, Mangalore, through the Collector of South Canara.
" Director of Public Instruction.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Public Works Department.
" Board of Revenue.

Exd. T. O'Connor.

APPENDIX.

I.—CONSOLIDATED Budget Estimate of the District Board of the South Canara District for the Official Year 1886-87.

A.—Revenue and Receipts.

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1886 ..	..	..	..	..	2,830	2,830	..	..	..	..	..	14,899
1. Rates and Taxes—												
(*a*) Cess on land	43,300	43,300	86,600				..	..	86,600	..	..	83,821
(*b*) Tolls .. { Under Act V of 1884	2,840	31,790	34,630				..	..	26,000	..	..	30,970
{ Contributions from municipalities	..	..	..				..	..	..	..	..	..
(*c*) House-tax	..	..	..				..	..	..	..	..	..
				46,140	75,090	1,21,230						
2. Education—												
(*a*) School-fees	5,100	300	5,400				..	..	3,720	..	..	2,100
(*b*) Contributions—												
(1) From municipalities	..	..	..				..	..	330	..	..	166
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..
(*c*) Sale-proceeds of books	..	800	800				..	..	350	..	..	571
(*d*) Income from endowments	..	..	..				..	..	..	..	..	..
(*e*) Miscellaneous—Rent of school buildings	150	..	150				..	..	..	..	..	42
				5,250	1,100	6,350						
3. Medical—												
(*a*) Hospital receipts	..	..	..				..	..	50	..	..	6
(*b*) Sale of medicines	50	..	50				..	..	..	..	..	40
(*c*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..
(*d*) Income from endowments	..	..	..				..	..	..	..	..	..
(*e*) Miscellaneous	..	..	..				..	..	..	..	..	3
				50	..	50						
4. Interest—												
(*a*) On Government securities	..	..	..				..	..	..	..	..	..
(*b*) On arrears of revenue	..	60	60				..	..	90	..	..	55
				..	60	60						
5. Miscellaneous—												
(*a*) Contributions for purposes other than Education, Medical or Works—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Miscellaneous—*continued.*												
(*b*) Choultry rents	..	..	..				..	..	..	..	..	..
(*c*) Market rents	100	..	100				..	..	..	..	..	1
(*d*) Bungalow fees	1,200	..	1,200				..	..	550	..	..	593
(*e*) Fees and fines	50	..	50				..	..	40	..	..	52
(*f*) Ferry rents	..	..	..				..	..	..	..	..	..
(*g*) Grass rents	..	..	..				..	..	..	..	..	..
(*h*) Fishery rents	..	..	..				..	..	..	..	..	..
(*i*) Rents and produce of land	10	..	10				..	..	..	..	..	..
(*j*) Avenues	400	..	400				..	..	300	..	..	573
(*k*) Sale of stores	20	..	20				..	..	..	..	..	..
(*l*) Sundry receipts	..	..	..	1,780	..	1,780	..	..	30	..	..	89
6. Public Works—												
(*a*) Sale of buildings	..	..	..				..	..	..	..	..	..
(*b*) Sale of tools and plant	..	70	70									
(*c*) Sale of old materials	..	130	130				..	..	200	..	..	108
(*d*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	135
(4) For pensions and gratuities	..	..	..				..	..	90	..	..	70
(*e*) Refund of expenditure	..	..	..				..	..	..	..	..	..
(*f*) Miscellaneous	..	..	..				..	..	..	..	..	..
(*g*) District officer's fund bungalow rents	..	..	..	..	200	200	..	..	..	..	..	..
7. Contributions from Provincial funds—												
(*a*) Education	2,600	1,400	6,000				..	..	2,400	..	..	1,481
(*b*) General purposes	..	5,000	5,000				..	..	5,000	..	..	3,000
(*c*) Public works	..	..	..				..	..	..	..	..	25,000
(*d*) Choultries	..	..	..	2,600	6,400	9,000	..	..	..	..	..	5,000
8. Contributions from Special funds—												
(*a*) Pound fund	..	120	120				..	..	..	..	..	160
(*b*) Canal and Ferry fund	..	13,400	13,400	..	13,520	13,520	..	..	16,450	..	..	16,667
9. Allotments from the District fund	..	..	..	13,290	..	13,290	..	..	..	..	..	..
Total	..	..	..	69,110	99,200	1,68,310	..	..	1,42,200	..	..	1,85,602

DEMAND, Collection and Balance of Land-cess.

Taluks.	Demand for 1886-87.			Collections in 1886-87.			Balance at the end of March 1887.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Mangalore	552	21,010	21,562	540	20,300	20,840	12	710	722
2. Kásaragód	928	16,340	17,268	900	15,450	16,350	28	890	918
3. Udipi	779	24,050	24,829	760	23,400	24,160	19	650	669
4. Uppinangadi	684	10,120	10,804	680	9,500	10,180	4	620	624
5. Coondapoor	792	15,080	15,872	770	14,300	15,070	22	780	802
Total	3,735	86,600	90,335	3,650	82,950	86,600	85	3,650	3,735

I.—Consolidated Budget Estimate of the District Board of the South Canara district for the Official Year 1886-87.

B.—Expenditure.

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I, Public Works—												
(*a*) New Works—												
(1) Communications	..	..	..				..	..	..	..	..	38,989
(2) Civil buildings	..	..	..				..	..	..	..	..	1,973
(3) Miscellaneous public improvements	..	..	..	..	..	..	..	..	..	..	..	637
(*b*) Repairs—												
(1) Communications	31,820	33,290	65,110				..	..	62,830	..	..	63,979
(2) Civil buildings	1,880	20	1,900				..	..	1,150	..	..	4,807
(3) Miscellaneous public improvements	310	..	310				..	..	200	..	..	563
(*c*) Establishment—				34,010	33,310	67,320						
(1) Public Works department supervision	..	..	..				..	..	..	..	..	..
(2) Local Fund Engineering establishment	..	20,300	20,300				..	..	18,000	..	..	19,533
(3) Tolls and ferries	..	..	..	..	20,300	20,300	..	..	..	..	..	..
(*d*) Tools and plant	..	..	..	..	630	630	..	..	940	..	..	863
(*e*) Contingencies	..	..	..	..	600	600	..	..	600	..	..	849
(*f*) Contributions to—												
(1) Provincial funds	..	1,000	1,000				..	..	1,000	..	..	1,231
(2) Other District Boards	..	..	..				..	..	..	..	..	..

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous	..	1,000	1,000				..	..	..	..	..	..
Total, Grant I	..	..	..	34,010	55,840	89,850	..	..	84,720	..	..	1,33,424
Grant II, Education—												
(*a*) Inspection	..	..	..	210	1,930	2,140	..	..	1,610	..	..	1,408
(*b*) Normal schools—												
(1) Salaries of masters	120	1,080	1,200				..	..	1,245	..	..	856
(2) Stipends of students	480	1,020	1,500				..	..	1,045	..	..	964
(3) Clerks and servants	..	60	60				..	..	60	..	..	60
(4) Miscellaneous	..	100	100				..	..	110	..	..	78
(*c*) Secondary schools { Salary system / Combined system	..	..	..	600	2,260	2,860	..	..	..	..	..	..
(1) Salaries of masters	4,860	..	4,860				..	..	3,336	..	..	1,492
(2) Clerks and servants	300	..	300				..	..	240	..	..	195
(3) Miscellaneous	3,340	..	3,340				..	..	1,205	..	..	236
(*d*) Elementary schools { Salary system / Combined system	..	..	..	8,500	..	8,500	..	..	..	..	..	..
(1) Salaries of masters { Fixed / School fees / Results	..	..	..				..	..	5,394	..	..	4,323
(2) Servants	..	..	..				..	..	1,430	..	..	1,985
(3) Miscellaneous	..	..	..				..	..	252	..	..	161
(*e*) Grants-in-aid—				..	..	..	..	..	53	..	..	57
(1) Salary grants	..	..	..									
(2) Results grants	..	..	..									
(3) Building	9,190	..	9,190				..	..	..	..	..	..
(4) Miscellaneous	690	..	690				..	..	3,920	..	..	4,051
(*f*) Contributions to—	..	..	..	9,880	..	9,880	..	..	..	..	..	..
(1) Provincial services	..	..	..									
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous—				..	..	..	..	..	..	..	..	..
(1) Purchase of books	..	1,000	1,000				..	..	400	..	..	389
(2) Commission on sale of books	..	360	360				..	..	50	..	..	65
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.	..	..	..	..	1,360	1,360	..	..	..	..	..	..
Total, Grant II	..	..	..	19,190	5,550	24,740	..	..	20,350	..	..	16,320
Grant III Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions—												
(*a*) Hospitals and Dispensaries—												
(1) Superintendents	..	..	..				..	..	..	..	..	..
(2) Medical subordinates	3,670	..	3,670				..	..	3,740	..	..	3,651
(3) Clerks and servants	790	..	790				..	..	790	..	..	729
(4) Diet of patients	300	..	300				..	..	300	..	..	286
(5) Medicines and surgical instruments	..	..	..				..	..	900	..	..	2,092
(6) Supplies	..	..	..				..	..	300			
(7) Midwives and midwifery pupils	160	..	160				..	..	..	..	..	..
(8) Medical pupils	..	..	..				..	..	..	..	..	..
(9) Medical practitioners	..	..	..				..	..	..	..	..	..
(10) Zillah Surgeon's establishment, including travelling allowance, &c.	..	700	700				..	..	640	..	..	742
(11) Cholera charges	..	..	..				..	..	..	..	..	..
(12) Contingencies	280	..	280				..	..	300	..	..	831
(13) Miscellaneous	300	..	300				..	..	300	..	..	..
(*b*) Vaccination—				5,500	700	6,200						
(1) Fixed charges	..	4,092	4,092				..	..	5,200	..	..	5,833
(2) Contingencies	..	1,108	1,108				..					
(*c*) Sanitation—				..	5,200	5,200						
(1) Improvement of water-supply	50	..	50				..	..	2,110	..	..	1,940
(2) Improvement of village sites	..	..	..				..					
(3) Scavengering establishment	1,520	..	1,520				..					
(4) Arrangements at fairs and festivals	480	..	480				..					
(5) Other sanitary outlay	320	..	320				..					
(*d*) Markets	..	..	..	2,370	..	2,370	..	..	..	..	..	..
(*e*) Choultries—												
(1) Establishment	252	..	252				..	..	260	..	..	251
(2) Feeding travellers	..	..	..				..	..	..	..	..	..
(3) Contingencies	28	..	28				..	..	30	..	..	..
(*f*) Public bungalows	..	..	..	280	..	280						
(*g*) Contributions to—				700	..	700	..	..	700	..	..	681
(1) Provincial services—												
1. Medical College	..	730	730				..	..	580	..	..	699
2. Sanitary inspection	..	730	730				..	..	580	..	..	710
3. Medical reserve staff	..	60	60				..	..	50	..	..	54
4. Cutler's establishment	..	30	30				..	..	50	..	..	30
5. Lunatics	..	300	300				..	..	130	..	..	335
6. Supplies from medical depôts	1,380	..	1,380				..	..	..	..	..	..
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	600	600				..	..	600	..	..	600
(4) Private individuals	..	..	..				..	..	..	..	..	..
				1,380	2,450	3,830						

B.—Expenditure—continued.

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*h*) Miscellaneous—												
(1) Miscellaneous endowed institutions	..	..	..				..	..	..	..	..	..
(2) Rewards for killing dogs	100	..	100				..	..	100	..	..	100
(3) Miscellaneous	..	..	..	100	..	100	..	..	..	..	..	..
Total, Grant III	..	..	..	10,330	8,350	18,680	..	..	17,660	..	..	19,564
Grant IV, Miscellaneous—												
(*a*) Controlling establishments at the Presidency	..	..	..	..	1,100	1,100	..	..	1,210	..	..	1,104
(*b*) Establishment in the Collector's office	..	..	..	..	1,070	1,070	..	..	1,090	..	..	1,020
(*c*) Local Board's office establishment	..	..	..	..	1,230	1,230	..	..	1,230	..	..	1,221
(*d*) Contingencies—												
(1) Stationery	..	180	180									
(2) Postal charges	..	100	100									
(3) Printing charges	..	1,060	1,060				..	..	1,800	..	..	2,417
(4) Travelling allowance to non-official members	..	700	700									
(5) Travelling allowance to office establishment	..	..	..									
(6) Miscellaneous	..	40	40									
				..	2,080	2,080						
(*e*) Pensions	..	..	..	..	50	50	..	..	50	..	..	95
(*f*) Refunds	..	..	..	..	..	..	..	..	..	..	..	35
(*g*) Loans—												
(1) Principal	..	..	..				..	..	..	..	..	..
(2) Interest	..	..	..				..	..	..	..	..	..
(*h*) Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	20
Total, Grant IV	..	..	..	..	5,530	5,530	..	..	5,380	..	..	5,912
Reserve	..	..	..	5,580	9,140	14,720	..	..	10,830	..	..	..
Allotment to Taluk Funds	..	..	..	..	13,290	13,290	..	..	..	..	..	..
Grand Total, Expenditure	..	..	..	69,110	97,700	1,66,810	..	..	1,38,940	..	..	1,75,220
Balance	..	..	..	..	1,500	1,500	..	..	3,260	..	..	10,382
Deduct—												
(1) Balance under house-tax, if any	..	..	..	..	..	..	..	..	..	..	..	..
(2) Balance under endowments, if any	..	..	..	..	..	..	..	..	..	..	..	..
Net balance available for general purposes	..	..	..	..	1,500	1,500	..	..	3,260	..	..	10,382

III.—Detail of Allotment for Public Works in the South Canara District for 1886-67.

A.—New Works.—Nil.

B.—Repairs.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications.		Rs.	Rs.	
		1. *Roads.*				
1	Mangalore	Road No. 1 from Mangalore municipal limits to the Mysore frontier by the Sampaji ghât.	15	220	3,300	Item No. 1 in part II of the budget for 1885-86.
	Uppinangadi		51		11,220	
2	Do.	Road No. 2 from Manzerabad ghât to Mani *viâ* Uppinangadi.	40	150	6,000	Do. No. 2 do. do.
3	Kásaragód	Road No. 3 from Calicut to Panamangalore *viâ* Hosdrug and Vittal.	71	27½	1,953	Do. No. 3 do. do.
4	Mangalore	Codecul ghât road No. 4 *viâ* Charmadi to Bantvál ...	21	150	3,150	Do. No. 4 do. do.
	Uppinangadi		21		3,150	
5	Mangalore	Road No. 5 from Mangalore to the Mysore frontier *viâ* the Agumby ghât.	30	110	3,300	Do. No. 5 do. do.
	Udipi		28		3,080	
6	Kásaragód	Road No. 6 from Puttúr to Manjeshwar *viâ* Vittal ...	24	27½	660	Do. No. 3 in appendix to part II of the budget for 1885-86.
7	Do.	Road No. 8 from Kásaragód to Jalsoor	31	40	1,240	Do. No. 5 do. do.
8	Uppinangadi ...	Road No. 8-A from Jalsoor to Subramanya	26	30	780	Do. No. 6 do. do.
9	Do.	Road No. 9 from Puttúr to Beltangadi *viâ* Uppinangadi.	19	55	1,045	Do. No. 6 in part II of the budget for 1885-86.
10	Do.	Road No. 9-A from Beltangadi to Nagore and Mallady.	16	33	528	Do. No. 7 in appendix to part II of the budget for 1885-86.
11	Mangalore	Road No. 10 from Mulki to Moodbidri	15	55	825	Do. No. 8 do. do.
12	Do.	Road No. 10-A from Moodbidri to Beltangadi ...	20	30	600	Do. No. 10 in part II of the budget for 1885-86.
13	Do.	Road No. 11 from Bantvál to Moodbidri	16	30	480	Do. No. 9 in appendix to part II of the budget for 1885-86.
14	Udipi	Road No. 12 from Karkal to Paduhidri	18	30	540	Do. No. 10 do. do.
15	Do.	Road No. 13 from Karkal to Hiriadka	13	80	1,040	Do. No. 7 in part II of the budget for 1885-86.
16	Do.	Road No. 14 from Hospet near Someshwar to Udipi and Malpe with branch to Baje.	35	80	2,800	Do. No. 8 do. do.
17	Do.	Road No. 15 from Brahmawar to Perdoor	12	30	360	Do. No. 11 in appendix to part II of the budget for 1885-86.
18	Do.	Road No. 16 from Hebbri to Kokarne	11	40	440	Do. No. 12 do. do.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
				Rs.	Rs.	
19	Do. Coondapoor	Road No. 17 from Someshwar at the foot of the Agumby ghât to Coondapoor *viâ* Háládi, Hansemakki and Koteshwar.	18 12	55	990 660	Do. No. 11 in part II of the budget for 1885-86.
20	Do.	Road No. 18 from the foot of the Hyderghur or Hosangadi ghât to Shankaranarayanna.	16	80	1,280	Do. No. 12 do. do.
21	Do.	Road No. 19 from Háládi to Wandse	14½ or 15	27½	413	Do. No. 13 in appendix to part II of the budget for 1885-86.
22	Do.	Road No. 20 from Wandse to Laximpur and from Nettur to Benatti.	34	55	1,870	Do. No. 13 in part II of the budget for 1885-86.
23	Do.	Road No. 21 from Halkal to Byndoor	13	55	715	Do. No. 15 in appendix to part II of the budget for 1885-86.
24	Mangalore. Udipi. Coondapoor. Kásaragód.	Coast road No. 22 from Byndoor to Cavoy ...	20 30 28 57	48	960 1,440 1,344 2,736	Do. No. 9 in part II of the budget for 1885-86.
25	Mangalore. Do. Udipi.	Road No. 23 from Mangalore to Mulki *viâ* Sheddia, Bajpe and Tarepadi. Repairs of village roads in the taluk	16 ...	55 ...	880 500	Do. No. 16 in appendix to part II of the budget for 1885-86.
26	Kásaragód. Coondapoor Uppinangadi	Do. do. ... ... Do. do. ... ... Do. do.	... ...	... ...	500 500 500	
		Petty repairs	...	...	1,731	
		Repair of inspection sheds	...	...	1,000	
		2. *Tolls.*				
		Repair of toll-gates and toll-houses	...	...	100	
		3. *Ferries.*—Nil.				
		Total ...	...	...	65,110	
		II. Civil Buildings.				
		1. *Hospitals and Dispensaries.*				
27	.....	Repair of dispensaries (petty repairs)	...	...	200	
		2. *School Buildings.*				
28	.....	Repair of school houses (petty repairs)	...	...	250	
		3. *Chattrams and Bungalows.*				
29	.....	Repair of chattrams and musaferkhanas (petty repairs).	...	...	250	
30	.....	Do. of travellers' and district officers' bungalows ...	...	...	1,200	
		Total...	...	...	1,900	
		III. Miscellaneous Public Improvements.				
		1. *Avenues.*				
31	.....	Maintenance of avenues	...	...	200	
		2. *Tanks and Wells.*—Nil.				
		3. *Markets.*				
32	.....	Repairs of markets, &c. (petty repairs)	...	...	110	
		Total ...	...	...	310	
		Grand Total ...	..	...	67,320	

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Taluk in the South Canara District for the Official Year 1886-87.

No.	Taluks.	Portion of land cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.		
	Mangalore	20,840	14,335	68·8	
	Udipi	24,160	11,530	47·7	
	Kásaragód	16,350	7,430	45·4	
	Uppinangadi	10,180	23,223	228·1	
	Coondapoor	15,070	7,492	49·7	
	Total ...	86,600	64,010	...	

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the South Canara District for the Official Year 1886-87.

Number.	Names of Schools.	Average attendance for the first six months of the year.	Receipts.										Charges.									
			Grants from Government.		School-fees.		Contributions from other Local Boards, Municipalities and private individuals.		Miscellaneous		Total.		Salaries of Masters.									
													1885-86.					1886-87.				
			1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	Number.	Fixed.	School-fees.	Results grant.	Total.	Number.	Fixed.	School-fees.	Results grant.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(1) Training schools—																					
1	Normal school, Mangalore ..	99·8	858	1,400	400	300	332	..	..	..	1,590	1,700	4	1,116	..	..	1,116	4	1,080	..	..	1,080
2	Three sessional schools	..	..	..	..	..	..	..	..	..	..	..	2	125	..	..	125	4	120	..	..	120
	Total ..	..	858	1,400	400	300	332	..	..	..	1,590	1,700	6	1,241	..	..	1,241	8	1,200	..	..	1,200
	(2) Secondary schools—																					
1	Coondapoor	60·6	400		890	1,400	..	..	..	..	1,290		4	924	..	196	1,120	5	1,044	..	1,000	2,044
2	Udipi	37·3	480		990	900	..	..	..	..	1,470		4	924	..	231	1,155	5	1,044	..	200	1,244
3	Kásaragód	55·4	430	2,600	820	1,300	..	..	..	..	1,250	7,700	4	924	..	176	1,100	5	1,044	..	800	1,844
4	Karkal	47·7	230		620	800	..	..	..	..	850		3	564	..	136	700	5	1,044	..	100	1,144
5	Puttur	..	..		..	700	..	..	..	..	..		..	..	..	..	..	4	684	..	300	984
	Total ..	..	1,540	2,600	3,320	5,100	..	..	..	..	4,860	7,700	15	3,336	..	739	4,075	24	4,860	..	2,400	7,260
	(3) Elementary schools ..	..	..	..	..	..	..	..	..	..	..	..	97	5,395	..	1,430	6,825	..	..	..	..	..
	Grand Total ..	..	2,398	4,000	3,720	5,400	332	..	..	..	6,450	9,400	118	9,972	..	2,169	12,141	32	6,060	..	2,400	8,460

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the South Canara District for the Official Year 1886-87—*cont.*

Number.	Names of Schools.	Charges—*cont.*																						Remarks.	
		Stipents of Studends.				Clerks.				Servants.				Rent.		Furniture.		Maps, Books, &c.		Miscellaneous.		Total.			
		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.													
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.		
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	
	(1) Training schools—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Normal school, Mangalore.	12	720	16	1,020	..	..	..	..	1	60	1	60	..	..	50	20	..	..	81	80	2,027	2,260		
2	Three sessional schools.	..	325	..	480	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	450	600		
	Total ..	12	1,045	16	1,500	..	..	..	..	1	60	1	60	..	..	50	20	..	..	81	80	2,477	2,860		
	(2) Secondary schools—																							Reserve.	
																								1885-86.	1886-87.
1	Coondapoor ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	..	24	50	48	1,230	2,200	60	100
2	Udipi ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	100	24	48	24	27	48	1,390	1,400	80	100
3	Kásaragód ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	26	24	24	48	1,210	2,000	40	200
4	Karkal ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	24	24	26	48	810	1,300	40	..
5	Puttur ..	..	..	..	..	..	..	..	..	..	..	1	60	..	..	..	24	..	24	..	48	..	1,140	..	60
	Total ..	..	..	..	..	..	..	..	..	4	240	5	300	..	..	100	120	98	120	127	240	4,640	8,040	220	460
	(3) Elementary schools ..	..	..	..	..	..	..	..	..	3	252	..	..	..	..	..	..	..	..	53	..	7,130	..	..	..
																								Total including reserve.	
	Grand Total ..	12	1,045	16	1,500	..	..	..	..	8	552	6	363	..	..	150	140	98	120	261	320	14,247	10,900	14,467	11,360

IV-B.—List of Salary Grants provided in the Budget of the District Board of the South Canara District for the Official Year 1886-87.—*Nil.*

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87.

Institutions.	Fixed Charges.																			
	Superintendence.				Medical Subordinates.				Clerks.				Servants.				Midwives and Midwifery Pupils.			
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(*a*) Hospitals and Dispensaries—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Dispensary at Udipi	..	..	..	..	1	585	1	675	..	..	..	..	2	132	2	132	..	..	1	160
2. Do. at Puttur	..	..	..	..	1	675	1	615	..	..	..	..	2	132	2	132	..	..	..	..
3. Do. at Kásaragód	..	..	..	..	1	675	1	675	..	..	..	..	2	132	2	132	..	..	..	..
4. Do. at Coondapoor	..	..	..	..	1	675	1	675	..	..	..	..	2	132	2	132	..	..	..	..
5. Do. at Bantvál	..	..	..	..	1	675	1	420	..	..	..	..	2	132	2	132	..	..	..	..
6. Do. at Karkal	..	..	..	..	1	450	1	615	..	..	..	..	2	132	2	132	..	..	..	..
Total ..	..	..	..	..	6	3,735	6	3,675	..	..	..	..	12	792	12	792	..	..	1	160
(*b*) Itinerating Medical Establishment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*c*) Chattrams—																				
1. Subramanya	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
2. Charmady	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
3. Hossangadi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
4. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
5. Someshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
6. Guruvainkere	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
7. Nagodi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	7	252	7	252	..	..	..	..
(*d*) Public Bungalows—																				
1. Feringapet	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
2. Panemangalore	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
3. Puttur	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
4. Madnoor	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
5. Sulliya	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
6. Sampaje	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
7. Siradi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	48	..	..	..	..
8. Hosdroog	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges—*cont.*				Contingent Charges.												Remarks.
	Medical Pupils.				Medicines and Surgical Instruments.		Supplies.		Diet of Patients and feeding charges of Travellers.		Rents.		Furniture.		Sundries.		Total.		
	1885-86.		1886-87.																
	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
1	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) Hospitals and Dispensaries—																			
1 Dispensary at Udipi	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,067	1,344	
2. Do. at Puttur	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,124	
3. Do. at Kásaragód	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,184	
4. Do. at Coondapoor	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,184	
5. Do. at Bantvál	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	45	1,157	927	
6. Do. at Karkal	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	932	1,124	
Total ..	..	..	..	..	900	1,080	300	300	300	300	..	..	300	300	300	280	6,627	6,887	
(*b*) Itinerating Medical Establishment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
(*c*) Chattrams—																			
1. Subramanya	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
2. Charmady	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
3. Hossangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
4. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
5. Someshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	28	282	280	
6. Guruvainkere	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
7. Nagodi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	28	282	280	
(*d*) Public Bungalows—																			
1. Feringapet	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
2. Panemangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
3. Puttur	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
4. Madnoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
5. Sulliya	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
6. Sampaje	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
7. Siradi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
8. Hosdroog	..	..	..	..	..	..	..	..	..	..	..	..	..	..					

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges.																			
	Superintendence.				Medical Subordinates.				Clerks.				Servants.				Midwives and Midwifery Pupils.			
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.		Rs.
(*d*) Public Bungalows—*cont.*																				
9. Kásaragód	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
10. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
11. Bekal	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
12. Kumbla	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
13. Manjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
14. Kaup	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
15. Kirmanjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
16. Byndur	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
17. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
18. Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	18	648	18	660	..	..	..	..
(*e*) Markets—																				
1. Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*f*) Other institutions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	..	..	..	..	6	3,735	6	3,675	..	..	..	..	37	1,692	37	1,704	..	..	1	160

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges—*cont.*				Contingent Charges.														Remarks.
	Medical Pupils.				Medicines and Surgical Instruments.		Supplies.		Diet of Patients and feeding charges of Travellers.		Rents.		Furniture.		Sundries.		Total.		
	1885-86.		1886-87.																
	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
(*d*) Public Bungalows—*cont.*		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9. Kásaragód	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	40	698	700	
10. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
11. Bekal	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
12. Kumbla	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
13. Manjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
14. Kaup	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
15. Kirmanjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
16. Byndur	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
17. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
18. Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	40	698	700	
(*e*) Markets—																			
1. Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
(*f*) Other institutions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total ..	..	..	..	..	900	1,080	300	300	300	300	..	..	300	200	380	348	7,607	7,867	

VI.—Statement showing the Details of Sanitary Expenditure in the South Canara District for the Official Year 1886-87.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village-site.	Scavenging establishment.	Fairs and Festivals.	Other Sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					Rs.		Rs.	Rs.	Rs.	Rs.	
			Karinja	1,494		..	..	30			
Mangalore	550,752	249,049	Bantvál	3,090	10	..	240	..	50	460	
			Mulky	1,568		..	120	..			
			Kudupu	656		..	..	10			
Udipi	570,731	237,432	Udipi	4,449	10	..	240	60	50	480	
			Karkal	3,392		..	120	..			
			Panemangalore	1,481		..	120	..			
Kásaragód	680,947	243,881	Kásaragód	4,191	10	..	240	..	50	560	
			Hosdroog	4,581		..	20	..			
			Vittal	2,547		..	120	..			
			Uppinangadi	1,612		..	60	..			
Uppinangadi	670,157	110,367	Dharmastala	1,325	10	..	..	150	120	610	
			Subramanya	440		..	..	150			
			Puttur	2,481		..	120	..			
Coondapoor	336,000	115,113	Coondapoor	2,815	10	..	120	..	50	260	
			Kollur	783		..	..	80			
			Total ..	..	50	..	1,520	480	320	2,370	

VII.—Statement of Receipts and Expenditure on account of Endowments in the South Canara District for the Official Year 1886-87.

Designation of Endowment.	Receipts.									Expenditure.										Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous school-fees.	Contribution from general local revenues.		Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensaries.	Allotted for other purposes (reserve).	Repayment of loan.	Total.	Balance.	
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Schools	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Hospitals and dispensaries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Choultries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Markets	..	..	..	..	100	..	..	..	100	100	..	..	..	..	..	..	..	100	..	
5. Miscellaneous' viz., District officers, bungalows.	..	..	* 528	..	72	..	..	..	600	600	..	..	..	..	..	..	..	600	..	* Amount of annual subscription.
Total ..	..	..	528	..	172	..	..	..	700	700	..	..	..	..	..	..	..	700	..	

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. 30/7/86 Encl.

G.O., 5th July 1886, No. 759 L.F.

JULY.

Local Fund Budget.

Reviewing the — of the South Canara district for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From J. STURROCK, Esq., President, District Board, South Canara, to the Acting Chief Secretary to Government, dated Mangalore, 17th December 1885, No. 1411.

I have the honor to submit the budget estimates * of the District board of this district for the ensuing official year 1886-87, together with a copy of the proceedings of the special meeting of the Board, dated the 5th ultimo, adopting the budget. The estimates have been drawn in the forms and in accordance with the instructions issued as an appendix to G.O., 14th September 1885, No. 728, L.F., Financial.

* 1. Revised estimate for 1885-86 (receipts and charges).
2. Budget estimate for 1886-87 (receipts and charges).
3. Statement of allotment for new works.
4. Do. do. repairs.
5. Talukwar statement showing allotment for expenditure on roads.
6. Statement of receipts and charges of Local Fund schools.
7. List of salary grants provided in the budget —*Nil.*
8. Detail of charges of dispensaries, &c.
9. Do. of sanitary expenditure.
10. Receipts and charges of endowed institutions.
11. List showing budget grants with subsequent additions, &c.
12. List of fixed establishments.
13. Minutes of resolution of the budget meeting.

REVISED ESTIMATE FOR 1885-86.

2. *Receipts.*—The assets of the District board for the current year according to the revised estimate amount to Rs. 1,67,210 against the budgeted estimate of Rs. 1,42,200, the increase being due to the excess over the estimate in the estimated collections from tolls and the opening balance, as well as to the special grant of Rs. 10,000 sanctioned in G.O., dated 29th May 1885, No 227, L.F., Financial. Excluding the opening balance and the special grant, the ordinary receipts are expected to amount to Rs. 1,46,696 against the budget estimate of Rs. 1,42,200 which is the net result of an increase in the estimated collections from tolls and miscellaneous items of revenue and a decrease under Land-cess.

3. The following are some of the principal items requiring notice here.

4. As will be observed, the budget for the current year opened with *nil* balances; but the actual transactions of the previous year gave Rs. 10,514 as the opening balance for the current year, which is attributable to Rs. 6,954, being portion of land-cess due for the current year having been paid in advance in 1884-85, as also to short expenditure on some works undertaken about the close of that year.

5. The decrease under Land-cess is attributable to the arrear demand being less than the estimate, while the increase under Tolls is due to great competition for the lease of some of the important gates on through lines of communications. The whole of the demand is expected to be realized during the course of the year.

6. *Market rents.*—The District board have decided to levy fees from shopkeepers occupying the market buildings at Udipi and Coondapoor at six pies per stall, and the receipts for the year have been calculated with reference to the actuals of the first six months. The whole of the estimated receipts have been set apart for expenditure on the buildings and premises.

7. The increase in the estimated receipts from bungalow fees is due to the resolution of the District board to levy, in accordance with the suggestion of Government, a uniform rate of fees in all their travellers' bungalows. The change though sanctioned some time back was introduced only recently, and the estimate has been based with regard to this consideration.

8. *District officers' fund bungalow receipts.*—These bungalows having been made over to them for use as inspection sheds, the District board have undertaken to allow repairs to the buildings to be carried out by their Engineering agency and to keep them up as a kind of endowed institutions from the subscriptions payable by the subscribers to the fund and from fees levied from travellers occupying them.

9. *Contributions from special funds.*—The figures entered as the probable receipts from the Canal and Ferry fund have been adopted from the Collector's revised estimate for the current year submitted to the Board of Revenue with letter, No. 2655, dated 10th November 1885. The other items call for no special remark.

10. *Revised estimate of charges for* 1885-86.—The total probable expenditure during the current year is estimated at Rs. 1,64,490, against the budget estimate of Rs. 1,28,110 exclusive of the reserve, the increase of Rs. 36,380 being due to the subsequent allotments sanctioned out of the reserve, the opening balance, and the Government grant of Rs. 10,000 for incomplete works and for new works already undertaken or about to be undertaken. The special Government grant for the current year being abnormally low and the funds at the disposal of the board being limited, the District board have not been in a position to devote as much funds as were required for the coast road, the greater portion of the available funds having been absorbed by allotments indispensably required for new works on through lines of communication with the province of Mysore. All these works have been shown in the detailed list of subsequent allotments and transfers accompanying the statements forming an enclosure to this letter. It is expected that the whole of the amount entered in column 5 of the revised estimate against Grant I will be expended during the current year.

11. The decrease in the allotment as compared with the estimate against Grant II is attributable to expected savings from salaries, &c.

12. Grant III is Rs. 600 in excess of the estimate, which is owing to increased provision required for the Medical college, sanitary inspection and vaccination, as also to a large provision for the maintenance of lunatics, &c. It also includes an allotment of Rs. 140 for the midwife, whose entertainment was sanctioned in G.O., dated 21st August 1885, Mis. No. 640, L.F.

13. Grant IV is usual and calls for no remark.

14. The regular estimate closes with a balance of Rs. 2,720, which has been carried forward to the budget for 1886-87.

BUDGET ESTIMATE FOR 1886-87.

15. *A. Revenue and Receipts—Opening balance,* Rs. 2,720.—This is the closing balance of the regular estimate above referred to and calls for no remark.

16. (*a*) *Cess on lands—Rs.* 86,600.—The estimate of receipts from this source is based on the statement furnished by the Collector under section 148 (1) of the Local Board's Act and represents the full demand, allowing a small margin for arrears at the close of the year.

17. (*b*) *Tolls—Rs.* 40,000.—This is the sum of Rs. 30,000, the average collections of tolls from the existing gates *plus* Rs. 10,000, the estimated collections from 13 new gates which the District board propose to open from the beginning of the ensuing official year. As the ordinary receipts of the board are barely sufficient to allow of provision being made for existing institutions and establishments, and as all the members who attended the budget meeting with but one exception were averse to raise the cess, it has been decided to establish additional gates. Separate proposals on the subject will be submitted for the sanction of Government in due course. The sites of the proposed gates have been marked on the accompanying (enclosure II) road map.

18. (*a*) *School fees—Rs.* 5,400.—The increase in the estimated receipts from school fees as compared with the estimate for the current year and the actuals of the previous year is due to the resolution of the board to re-establish the middle school at Puttur as well as to start an additional class (the III standard) in each of the existing middle schools. The receipts from all of these institutions have been taken into account in framing the estimate which was submitted by the educational officers, and it

19. The slight increase under Sale-proceeds of books is attributable to the revised curriculum of studies sanctioned for primary schools necessitating a large sale of books, for the purchase of which due provision has been made under the appropriate head.

20. *Miscellaneous— Rent of school buildings.*—The amount of Rs. 150 shown against this head represents the estimated collection of rent, which it has been decided to levy from all private schoolmasters who are in occupation of buildings erected by the local board. Hitherto they have been given free of rent on condition of being kept in repair, but some of the schoolmasters having neglected to carry out the repairs thoroughly, the District board have decided to levy from all of them the cost of repairing the buildings in the shape of rent.

21. *Contributions from Provincial funds—*(*a*) *Education—Rs.* 4,800.—The increase in the estimated receipts is attributable to the proposal of the inspecting officers to place all the middle schools on the pure results system. This was the decision which the board had come to on their being asked to take over the middle schools, but with deference to the wishes of the educational officers, the combined system was adopted for the current year. The Inspector of Schools writes as follows on the subject:—

"An additional recommendation which I ought to have noticed above is that the four Local Fund middle schools which are now conducted on the combined system be brought on the purely result system. This measure has my support. The present arrangement was understood to be tentative, and a year's experience has shown that the result system will work better and be more profitable to the masters. To work the combined system well, all masters must be trained Normal-school-men with high general educational certificates. But men of this stamp are exceedingly difficult to secure just now. The salary grant now drawn from Provincial funds, which is comparatively trifling, will be lowered by the new code. By adopting the result system we shall secure result grants at maximum rates and a good deal of trouble will be saved, as in each case of a master employed, for however short a time, fresh sanction has to be applied for and obtained."

22. (*b*) *Contribution for general purposes, Rs.* 5,000.—This is the amount sanctioned by Government as a contribution for general purposes for the current year and is repeated, as the necessity for such a grant is no less than formerly.

23. (*c*) *Contribution for public works.*—The District board have recorded a resolution that in view of the execution of the important new works which have been sanctioned or are now awaiting sanction, Government should be addressed for a special grant of Rs. 50,000, as any amount to be obtained from the reserve will be required for the improvement of the coast road, but no grant has been taken credit for in the budget under this head. The necessity for a special grant being more pressing than ever, as will be observed further on, I venture to request that Government will be pleased to give us at least the sum above mentioned.

24. (*d*) *Contribution for choultries.*—No credit is taken for any sum under this head, but estimates amounting to nearly Rs. 1,500 are awaiting allotments, and the local board had recently to sanction the proposal of the revenue officials to demolish the out-houses, &c., of the Kirimanjeshwar bungalow for want of funds, the special allotment of Rs. 5,000 sanctioned in G.O., 31st March 1881, No. 879 W., Public Works, having been fully exhausted in the improvement of some of the bungalows in the district.

25. (8) *Contributions from special funds* — (*a*) *Pound fund, Rs.* 120, (*b*) *Canal and Ferry fund, Rs.* 13,400.—The amounts shown against these heads have been adopted from the special fund budgets for the ensuing year and represent the surplus that will be available for transfer to Local funds at the close of the year.

The other items of receipt do not seem to call for any remarks.

The total estimated receipts including the opening balance amount to Rs. 1,61,080.

26. *B, Expenditure.*—The allotment of Rs. 90,850 shown against Grant I is intended for the following items:—

27. (*a*) *New Works, Rs.* 1,000.—This allotment is intended for the construction of the several toll-gates proposed to be opened by the board, as explained in paragraph 17, *supra*, as well as for the construction of gate-keepers' sheds and rate-boards, &c., for use at the several gates. No funds being available for new works, properly so called, no provision can be made on their account although in [illegible],000, for the

[illegible]ied

	Rs.
Seetanady bridge	8,770
Constructing a culvert on the road leading to the Collur ghaut	1,170

for Rs. 9,940 for the marginally noted works, and the estimate for Rs. 9,000 recently sanctioned for a bridge over the Todar stream on the Agumby ghât road awaits an allotment. Besides the above demands, two other estimates aggregating Rs. 59,000 for putting iron structures on the bridges over the Mundaje and Nidgul streams on the Kodikal ghât road have recently been submitted to Government for sanction through the Superintending Engineer, and a third estimate * for a similar superstructure on a bridge over the Sanoor river on the Agumby ghât road awaits the approval of the District board. These works require prompt attention in the interests of through traffic, but they cannot be met from the district funds unless substantially supplemented by a Provincial grant. I have repeatedly brought to the notice of Government the necessity for such a grant annually, and I have nothing to add to what I have stated in my letters printed with the orders of Government noted in the margin except that if a grant of Rs. 50,000 be given, the board will be able to meet the pressing demands of the ensuing year. It will be noted that the money asked for is only to restore facilities of communication which had been afforded though in too cheap and perishable a form before Imperial and Provincial aid had been withdrawn.

* Rs. 16,200.

G. O., 31st May 1882, No. 396, F.D.
„ 28th December 1883, No. 2949, F.D.

28. (*b*) *Repairs*, (1) *Communications*, *Rs.* 65,710.—This allotment is composed of the following items :—

		Rs.
Repair of roads		64,010
Do.	Inspection sheds	1,000
Do.	Fund bungalows (estimated receipts)	600
Do.	Toll-gates and toll-houses	100
	Total ...	65,710

29. *Repair of roads*, *Rs.* 64,010.—This provision which is intended for the bare maintenance of the several lines of communication in the district exceeds the current year's allotment by Rs 2,475. The increase is the net result of a new provision of Rs. 2,500 intended as an allotment for expenditure on village roads in the five taluks at Rs. 500 each and a decrease of Rs. 25 over the current year's allotment for the maintenance of roads due to a reclassification of their allotments with reference to the importance of traffic on them as will be explained further on.

As regards the allotment for village roads, I have the honor to state that hitherto no provision has usually been made in the budget on their account, applications for their maintenance being met from the reserve or balance at credit. The demands on these funds having annually increased, it has often been found impracticable to meet all such applications, and the result is that tax-payers off the main lines of road complain that they get no benefit from the cess levied from them. As the Board consider that cheap village roads suitable for slow traffic at favorable seasons are very useful, they have decided to give each taluk an allotment for the improvement of its local communications.

30. *Reclassification of allotments for road repairs.*—The total allotment for road No. 2 has been reduced by Rs. 50 by allowing it an uniform rate of mileage, as but very little traffic is taken off at Uppinangadi, the carts either coming direct to Mangalore or breaking load at Panemangalore. Owing to the limited traffic on road No. 3, the mileage of Rs. 55 now allowed has been reduced to Rs. 27½ which is sufficient.

The mileage for road No. 4 has been decreased from Rs. 165 to Rs. 150, which it is hoped will be enough.

As road No. 8 passes over some very bad soil, the allotment has been raised from Rs. 27½ to Rs. 40 per mile, and there being more traffic on road No. 10 than on road No. 11, it is proposed to exchange the allotment of these two roads.

The allotments for roads Nos. 10-A and 19 have been reduced from Rs. 55 to Rs. 30 and 27½, respectively, per mile, as traffic is very light on these lines.

The allotment for the coast road has been raised from Rs. 25 to Rs. 48 per mile, as most of the sandy and other portions which were hitherto not properly attended to have now been reformed and must be kept up from year to year.

The other alterations call for no special remark.

31. *Repair of inspection sheds*, *Rs.* 1,000—The allotment for repair of inspection sheds is less than that of the current year by Rs. 200 and is sufficient.

32. *Repair of Fund bungalows.*—The estimated receipts, Rs. 600, have been set apart for expenditure on the buildings. The allotments for the repair of toll-gates, &c., is usual and calls for no remarks.

33. To the usual allotment of Rs. 1,150 for repair of civil buildings and Rs. 200 for miscellaneous public improvements, Rs. 150, the estimated receipts from school rents, and Rs. 100, the estimated income from market fees, have been respectively added for the maintenance of these buildings. The allotment for miscellaneous public improvements also includes a small additional item of Rs. 10 intended for the repair of the shed at the burning ground in the Coondapoor taluk.

34. *Establishment*, *Rs.* 20,300.—The provision on account of the Local Fund Engineering establishment is in excess of the current year's allotment by Rs. 2,300, and the excess is due to increase in the establishment now and then sanctioned, as also to changes in the rates of travelling allowance. The following details will show how the amount has been arrived at. The estimate for the current year is a repetition of that fixed in 1882-83, and partly for want of funds and partly on account of anticipated savings from the allotment for travelling allowance the same figure was repeated. The estimate now framed is based on the actuals of the last year and on the details given below :—

	Rs.		Rs.	Rs.
One Engineer on	400	=	4,800	
One supervisor on	100	=	1,200	
One overseer	70	=	840	
Four overseers	50 each	=	2,400	
Two sub-overseers	30 „	=	720	
Three do.	25 „	=	900	
				10,860
Engineer's office establishment—				
One head clerk	50	=	600	
One draftsman on	45	=	540	
One assistant on	25	=	300	
One accountant	30	=	360	
One clerk	25	=	300	
Do.	15	=	180	
Five lascars on Rs. 7 each	35	=	420	
				2,700
Supervisor's establishment—				
One clerk on Rs. 20 and two lascars on Rs. 7 each... ...			408	408
Overseer's establishment—				
Five lascars on Rs. 6 each and seven store watchers at Rs. 5 each			780	780
Travelling allowance—				
Engineer at Rs. 4 per diem *minus* expected savings = ...			1,200	
Supervisor at Rs. 1½ do. do. = ...			420	
Five overseers at Rs. 30 per mensem = ...			1,800	
Three sub-overseers at Re. 1 per diem *minus* expected savings = ...			800	
Two sub-overseers at Annas 8 per diem *minus* expected savings = ...			250	
Engineer's office establishment—				
Two clerks at Annas 8 per diem *minus* expected savings ...			250	
Fifteen lascars at 2 annas do. do. ...			440	
One Medical subordinate at Rs. 25 with travelling allowance, &c.			420	
				5,580
Total				20,328

If the Rs. 50,000 which I have asked for from Provincial Funds, or even Rs. 1,00,000, be granted, the establishment above detailed can easily satisfactorily supervise its expenditure, but the area over which the funds budgeted for have to be expended makes it impossible for us to reduce the allotment for establishment without risking much more costly inefficiency.

35. (*d*) *Tools and Plant, Rs.* 630.—The allotment on account of tools and plant is calculated at 1 per cent. of the outlay on works by the Local Fund Engineering agency in accordance with rule 19 of the draft rules circulated with G.O., 18th September 1885, No. 741, L. F., Financial, the percentage allowed by rule 16 of the budget rules* being very low.

* G.O., 14th September 1885, No. 728, L. F., Financial.

36. (*e*) *Contingencies, Rs.* 600.—This is a repetition of the current year's figure.

37. (*f*) *Contributions to Provincial funds, Rs.* 1,000.—This allotment is intended for payment of charges of scrutiny of plans and estimates. The amount has been roughly calculated, there being no means of arriving at any approximate figure. The amount levied last year was Rs. 1,231.

38. *Grant II—Education.*—The total assignment for education is Rs. 24,740, and is made up of—

	Rs.
(*a*) Inspection	2,140
(*b*) Normal schools	2,860
(*c*) Secondary schools	8,500
(*d*) Elementary schools	...
(*e*) Grants-in-aid	9,880
(*f*) Miscellaneous	1,360

39. The important feature in the educational portion of the present budget is the transfer of all schools on the present combined system of grants to the purely results system. This step the board have been led to take as regards the middle schools, owing to most of their teachers being uncertificated men and consequently being ineligible for the full grants allowed by the Grant-in-aid Code; and as regards the private combined system schools, it was found to be impossible to work them in accordance with the provisions of the new code. The board have, therefore, adopted the proposal of the Educational inspecting officers and have provided for all the schools being worked on the results system. In allotting funds for education, the old principle of allowing one-sixth of the estimated collections from land-cess has been kept in view, and the allotment for the middle schools has been so distributed as to keep them up from their estimated receipts, and the whole of the available funds after providing for inspection, &c., have been set apart for results grants to the private schools. As these schools will no longer receive any stipends from the District board, results grants at the maximum rate will be allowed to them instead of half grants as heretofore, and it is hoped that this will compensate the masters to a great extent for the loss of stipends involved by the arrangement.

The several items comprising Grant II will now be reviewed seriatim.

40. (*a*) *Inspection, Rs.* 2,140.—This is the sum of the several items noted in the margin. It is proposed to appoint an additional Inspecting schoolmaster for work in the Coondapoor taluk, as the two Inspecting schoolmasters now working in the three taluks forming the northern range of the Deputy inspector are reported to have more work than they can do. As in the current year, a small provision has also been made for payment of supervision allowance to the head masters of the middle schools on account of their supervision of primary schools. The slight increase under Travelling allowance is due to the resolution of the Board to allow the Inspecting schoolmasters mileage instead of daily allowance in certain cases.

	Rs.
Salary, Rs. 30 + 25 + 20 + 20 = 95 × 12 = ...	1,140
Travelling allowance, Rs. 22½ + 15 + 15 + 15 = 67½ × 12 *minus* expected savings = ...	670
Contingencies, Rs. 2½ + 2½ + 2½ + 2½ = 10 × 12 = ...	120
Supervision grants to group officers =	210

41. (*b*) *Normal school.*—The provision of Rs. 2,860 shown against this head is intended for the maintenance of the normal school and sessional schools. It also includes an allotment of Rs. 180 for an additional sessional school in the Coondapoor taluk as recommended by the Inspector of the division. Education is rather backward in this taluk, and funds for special efforts are available if the cess raised in the taluk is spent in it.

Normal school.	Rs.
Salaries of masters, 50 + 22 + 10 + 8 = 90 × 12 = ...	1,080
Servants, 5 × 12 = ...	60
Stipends of students = ...	1,020
Miscellaneous = ...	100
Sessional schools.	
Udipi, Coondapoor and Vittal—stipends = ...	480
Bonus to sessional schoolmasters = ...	120
Total ..	2,860

42. The slight increase in the provision for stipends to normal students is due to the Inspector of schools having reported that the rate of stipends now allowed is inadequate to induce schoolmasters to come from the Coondapoor and Uppinangadi taluks for training at the normal school. The provision has been slightly increased with a view to allow candidates from these taluks a stipend of Rs. 6 per mensem and also to admit more than the twelve candidates for whom the current year's budget provides.

43. (*c*) *Secondary Schools.*—The board propose to re-establish the middle school at Puttur which was abolished in 1881-82 for want of attendance. There is no doubt that the staff of the old school was defective, and Puttur being now the headquarter station of a Divisional officer, a tahsildar, a district munsif and a sub-registrar, there is every likelihood of the school being a success. The new school, like all the other middle class schools, will not be kept up unless it is self-supporting, and the staff of all will be the same, viz., that sanctioned last year for the majority of the schools, with an additional master to each of them for a third-standard class to be newly started. These changes account for the increased provision under this head.

Salaries of masters for the four existing middle schools.	Rs.
Rs. 30 + 20 + 15 + 12 + 10 = 87 × 4 × 12 = ...	4,176
Servants, 5 × 4 = 20 × 12 = ...	240
Contingencies, 2 × 4 = 8 × 12 = ...	96
Results grants = ...	2,100
Miscellaneous = ...	288
Reserve	400
	7,300
Staff for the Puttur school.	
Salaries, Rs. 20 + 15 + 12 + 10 = 57 × 12 = ...	684
Servants, Rs. 5 × 12 = ...	60
Contingencies, Rs. 2 × 12 = ...	24
Results grants = ...	300
Miscellaneous = ...	72
Reserve = ...	60
Total ...	8,500

44. (*d*) *Elementary schools.*—As already stated in paragraph 39, *supra*, it has been decided to transfer the existing combined system schools to the results list, and consequently no provision has been made for these schools. Any salary grant that may fall due to these schools for work done during the current year will be defrayed from the provision for results grants.

45. (*e*) *Grants-in-aid*—(2) *Results grant, Rs.* 9,190.—This is the amount available out of the educational assets for payment of results grants to purely elementary schools, and it has been set apart for expenditure under this head. The decision of the board as regards the combined system schools above noticed necessitates the payment of full grants to these schools, and the full amount set apart will be required for the purpose.

46. (3) *Building grant.*—A sum of Rs. 690 have been provided under this head as proposed by the Inspector to be spent on grants to private schools in the Coondapoor taluk. The grants to managers will be made in accordance with the provisions of the new Grant-in-aid Code.

47. (*g*) *Miscellaneous*—(1) *Purchase of books, Rs.* 1,000.—The sum allotted against this head is more than double the allotment sanctioned for the current year. As

already stated, a large provision for purchase of books is necessitated by the revision of the curriculum of studies for schools, and under the arrangement now sanctioned of making the books available to the schoolmasters at the spot instead of requiring them to call at a taluk book depôt for the purpose, it is anticipated that the full provision will be required for new purchases.

48. (2) *Commission on sale of books, Rs.* 360.—The allotment under this head includes the pay of colporteurs * (in lieu of the old "group" peons) whose duty it will be to accompany the Inspecting schoolmasters and carry books for sale all over the district. Besides the fixed pay proposed to be allowed to them, it is intended to give them commission at the rate now allowed to Inspecting schoolmasters. The system of employing Inspecting schoolmasters as book colporteurs was sanctioned some years back; but it has not worked well, owing probably to the commission of 15 per cent. on the sales effected by them being not commensurate with the trouble and expense involved. This being the case, it is intended to employ four men specially for the work. The transfer of combined system schools to the results list necessitates the abolition of the post of the three group peons now employed on Rs. 7 per mensem for disbursing the stipends of combined system schools, and the saving effected by the change will be utilized as above stated.

* 3 on Rs. 5 = 15
1 on „ 6 = 6
21 × 12 = 252

49. *Grant III.*—The total assignment under this head amounts to Rs. 18,600 against the current year's estimate of Rs. 17,660 and is made up of the items noted below. The excess over the estimate of the current year is due to increased provision for dispensaries, sanitation, and contributions to provincial services, &c., as will be explained further on :—

	Rs.
(*a*) Hospitals and dispensaries	7,580
(*b*) Vaccination	5,200
(*c*) Sanitation	2,370
(*d*) Markets	...
(*e*) Choultries	280
(*f*) Public bungalows	700
(*g*) Contributions	2,370
(*h*) Miscellaneous	100
Total ...	18,600

50. (*a*) *Hospitals and Dispensaries.*—Only three-fourths of the salaries of Medical subordinates have been provided, and the estimate has been framed with due regard to the fact that two of the apothecaries will become entitled to charge allowance next year. Though under the recent changes the dispensary at Bantvál has come to be in charge of a hospital assistant, the provision now made will be ample to meet the cost of an apothecary if one should be available for employment in the course of the ensuing year.

51. The local board attach much importance to having natives of the district in charge of their hospitals. The diversity of dialects spoken in the district makes this desirable, and unless a native of the district is available, it will not be worth while to replace the existing incumbent.

52. The allotment for medicines and surgical instruments has been slightly increased at the recommendation of the District Surgeon, while the others are all usual and call for no remark. The cost of the midwife, whose entertainment was sanctioned in G.O., dated 21st August 1885, Mis. No. 640, L. F., has been included in the estimate.

53. (*b*) *Vaccination, Rs.* 5,200.—The details of the provision for vaccination are given below :—

	Rs.
One first-class deputy inspector of vaccination on Rs. 70 per mensem.	840
Travelling allowance at Re. 1 per diem *minus* expected savings ...	300
One peon at Rs. 8 per mensem	96
Travelling allowance at 1 anna per diem	20
One second-class deputy inspector of vaccination on Rs. 40 per mensem	480
Travelling allowance at Rs. 20 per mensem *minus* expected savings ...	220
One peon at Rs. 7 per mensem	84
Travelling allowance at 1 anna per diem	20
Five first-class vaccinators at Rs. 18 each per mensem	1,080
Seven second-class do. at „ 10 „ do.	840
Eight probationary do. at „ 7 „ do.	672
Contingencies	100
Batta to mothers of children from whom lymph is extracted	60
	4,812
Add payment by results	388
	5,200

54. The above table shows the full strength of the vaccine staff employed by the board costing Rs. 4,812. A small provision of Rs. 388 has been included for payment of rewards to vaccinators, and the total allotment is a repetition of the current year's figure.

55. Hitherto rewards to vaccinators were paid at one anna per successful case over 1,200 vaccinated by each. As the vaccinators working in the interior and malarious places are at a great disadvantage, it has been decided to reduce the maximum number of 1,200 to 1,000 in their case and to reduce the rate of rewards to vaccinators working on the coast to six pies per case over the prescribed maximum of 1,200. This will be given effect to from the current year.

56. (*c*) *Sanitation, Rs.* 2,370.—The allotment on account of sanitation has been slightly increased so as to admit of the employment of 3 * additional scavengers as well as for the supply of hand-carts for their use and for some additional latrines at Udipi. These are absolutely necessary.

* 1 For duty at Puttur.
1 do. at Vittal.
1 do. at Uppinangadi.

57. (*d*) *Markets.*—The estimated receipts from markets, viz., Rs. 100, having been set apart for expenditure on the buildings and included under Miscellaneous public improvements, and funds being not available for extension of the market system, no provision has been made under this head.

58. (*e*) *Choultries and* (*f*) *Bungalows.*—The current year's allotment which has been repeated under these heads calls for no remark.

59. (*g*) *Contributions.*—The allotment on account of the medical college and sanitary inspection has been calculated at ·5 per cent. of the estimated receipts and that on account of medical reserve staff at ·04 per cent. The allotment for cutlers' establishment has been made with reference to the actuals of the last year, there being no data to form an estimate under this head. The provision on account of lunatics exceeds the current year's budget, but is nearer to the actuals of the last year. A good many lunatics from the district being under treatment at the asylums, the provision is not excessive. The contribution to municipality, being the amount fixed for payment to the Mangalore municipality on account of the civil dispensary, calls for no remark.

60. (*h*) *Miscellaneous.*—Rs. 100 have been provided as usual for payment of rewards for killing stray dogs.

61. *Grant IV, Miscellaneous.*—The proposed expenditure under Grant IV amounts to Rs. 5,530. The current year's provision has been repeated in the case of almost all the items appearing under the grant, but, as regards "(*a*) Controlling establishment at the presidency," the figure advised by the Accountant-General for last year has been adopted agreeably to the instructions on the subject.

62. The total expenditure as detailed above amounts to Rs. 1,39,720, and if to this be added a reserve of Rs. 16,110, there only remains a balance of Rs. 5,250.

This is less than the requirements of rule 24 by Rs. 2,800, but it will be seen from the explanation given with regard to each item that this cannot be avoided.

63. The instructions of Government that the District board's budget for 1886-87 should be framed so as to allow of the necessary funds being allotted to the Taluk Boards have been kept in view in framing the budget. From statements worked out, it appears, however, that the receipts of some of the taluk boards, notably that of Coondapoor and Uppinangadi, fall short of the demands on their funds, and as this can be obviated only by a grant from the district fund, the whole of the available balance and a portion of the reserve would be absorbed. The special attention of Government is solicited to this circumstance as well as to the absence of any provision for new works.

ENCLOSURES.

PROCEEDINGS of a Special Meeting of the District Board of South Canara, dated 25th November 1885.

* * * * *

1. Read G.O., Financial Department, No. 728 L.F., dated 14th September 1885, requesting the Presidents of District Boards to frame their Local Fund Budgets for 1886-87 in accordance with the rules forming an appendix to the order.

Read also letter from the Local Fund Engineer, South Canara, No. 118, dated 7th August 1885, submitting the Public Works portion of the Local Fund Budget for 1886-87 with remarks.

Read also letter from the Inspector of Schools, Seventh Division, No. 568, dated 23rd November 1885, forwarding, with remarks, letters from his Deputies submitting the educational portion of the Local Fund Budget for 1886-87.

Read also Proceedings of the Director of Public Instruction, No. O/30, dated 8th August 1885, pointing out the principle under which schools on the combined system have to be constituted under the new Grant-in-aid Code.

Read also letter from the District Surgeon, No. 940, dated 16th September 1885, stating that he has no changes to propose under Grant III, except that the provision for medicines may be slightly increased with a margin for medicines for the reserve stock.

Read also G.O., Financial Department, No. 930 L.F., dated 23rd October 1885, forwarding draft notifications regarding the constitution of Taluk Boards, and directing that the District Board Budgets for 1886-87 should be prepared so as to allow of the necessary funds being allotted to the proposed Taluk Boards, &c.

Read also regular estimate of receipts and charges for 1885-86 and draft budget estimate for 1886-87.

Resolution.—The regular estimate is approved.

Resolved, Mr. U. Manguishaya alone dissenting, that it is necessary to do something to raise additional funds and that instead of adding 3 pies to the land-cess it will be better to establish toll-gates, as noted below, from which it is estimated that at least Rs. 10,000 will be obtained :—

No.	Number of road.	Site selected.	Estimated income.
			RS.
1.	1	Feringapet	3,000
2.	3	Vittal (south of Vittal)	250
3.	5	Gurpoor	2,000
4.	5	Karkal (junction with road No. 13 instead of Hospet) ...	1,500
5.	8	Mulyar	500
6.	9	Alaje	750
7.	10A.	Between Mudabidri and junction of road No. 11	400
8.	12	Belmanna	250
9.	14	Perdoor	1,000
10.	16	Santekatta (east of Hebri)	500
11.	17	Haladi (instead of Surahebbaranakatta)	500
12.	20	Wondsay	400
13.	21	Baindur	750
		Total ...	11,800
		Deduct estimated income from the Hospet and Surahebbaranakatta toll-gates	1,600
			10,200

Resolved that, as no funds are available for new works, and as any amount to be obtained from the reserve will be required for the coast road, the Government be asked to sanction a grant of Rs. 50,000 for the bridges on the through lines of communication from Mysore.

Resolved that, as under the new Educational Code it will be impossible to work the present system of combined schools, they will be converted into results schools.

Advances under the rules of the 29th April 1884 will be given at Rs. 3 or Rs. 2—according to the status of the school.

Resolved that a Middle-class school be again opened at Puttur. If not found to be self-supporting it will be summarily closed.

Resolved that an additional Inspecting schoolmaster be appointed so that the whole time of one man may be available for the Coondapoor taluk.

Resolved that a sum of Rs. 688 be set aside for building grants in the Coondapoor taluk for the ensuing year, funds being available as regards that taluk. A sum of Rs. 150 will also be provided for a Sessional Normal school at Coondapoor.

Resolved that, as group peons will be no longer necessary after the abolition of combined system schools, the saving be utilised in the employment of three book colporteurs on Rs. 5 for the northern range, and one on Rs. 6 for the southern range, with commission on sales at the rates now allowed to Inspecting schoolmasters.

Resolved that all the Middle-class schools be put on the results system, and that subject to the rule that the schools be self-supporting, an additional teacher be employed in each on Rs. 10 per mensem, and the establishment of the Karkal school put on the same footing as that of the other schools.

Subject to the above remarks, the draft budget is passed.

The meeting then adjourned.

(Signed) J. STURROCK,
President.

From J. STURROCK, Esq., President of the District Board, South Canara, to the Acting Chief Secretary to Government, dated Mangalore, 26th January 1886, No. 122.

With reference to G.O., Financial department, No. 1162 L.F., dated the 4th ultimo, sanctioning the constitution of taluk boards, and in continuation of my letter of the 17th idem, No. 1411, submitting the budget estimates of the district board of this district for the ensuing official year 1886-87, I have the honor to submit the consolidated statements of the estimated receipts and expenditure of the taluk boards for the year 1886-87. They have been approved by the district board, and the taluk boards may be asked to accept them at their first meeting.

2. *Consolidated Statement of Receipts.*—Under section 55 of the Local Boards Act half the estimated receipts from land-cess have been credited to the taluk boards and full receipts from tolls on roads of which the maintenance devolves on the taluk boards, the receipts from school fees of schools situated in the taluks, sale-proceeds of medicines, market rents, bungalow fees, avenue receipts, in fact the receipts from all such items as are chargeable to the taluk boards, have also been credited to the respective boards.

3. The cost of purchasing books having been ordered to be borne by the district fund, the receipts from sale-proceeds of books have been credited to that fund.

G.O., 3rd December 1885, No. 1155 L.F., Financial.

4. The full amounts exhibited under "Contributions for general purposes" and Contributions from the Canal and Ferry fund have been credited to district funds.

5. The following table shows at a glance the receipts of each board distributed as explained above :—

	District Board.	Mangalore.	Kásaragód.	Udipi.	Uppinangádi.	Coondapoor.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1886 ..	2,720	..	..	..	..	..	2,720
1. Rates and Taxes—							
(a) Cess on lands	43,300	10,420	8,175	12,080	5,090	7,535	86,600
(b) Tolls under Act V of 1884	35,200	400	750	1,750	750	1,150	40,000
2. Education—							
School fees	300	..	1,300	1,700	700	1,400	5,400
Sale-proceeds of books	800	..	..	..	..	..	800
Miscellaneous (rent of school buildings)	..	100	..	25	25	..	150
3. Medical—							
Sale of medicines	..	10	10	10	10	10	50
4. Interest—							
(b) On arrears of revenue	30	5	8	6	5	6	60

	District Board.	Mangalore.	Kásaragód.	Udipi.	Uppinangádi.	Coondapoor.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Miscellaneous—							
(c) Market rents	..	..	..	75	..	25	100
(d) Bungalow fees	..	90	200	110	130	70	600
(e) Fees and fines	50	..	..	..	..	..	50
(i) Rents and produce of lands	..	..	10	..	..	..	10
(j) Avenues	..	80	60	80	100	80	400
(k) Sale of stores	..	4	4	4	4	4	20
6. Public Works—							
(b) Sale of tools and plant	70	..	..	..	..	..	70
(c) Sale of old materials	130	..	..	..	..	..	130
(g) District officers' fund bungalows	600	..	..	..	..	..	600
7. Contributions from Provincial Funds—							
(a) Education	1,400	..	900	1,100	500	900	4,800
(b) General purposes	5,000	..	..	..	..	..	5,000
8. Contributions from Special Funds—							
(a) Pound fund	120	..	..	..	..	..	120
(b) Canal and Ferry fund	13,400	..	..	..	..	..	13,400
9. Allotments from the District fund	—16,040	334	4,635	4,124	2,006	4,941	..
Total ..	87,080	11,443	16,052	21,064	9,320	16,121	1,61,080

6. *Consolidated Statement of Expenditure.*—Following the arrangement above adopted, the estimated expenditure has been similarly distributed as will be explained further on.

7. *Grant I—New Works.*—The allotment of Rs. 1,000, which is intended for the construction of toll-bars, &c., is divided between the district and taluk boards according as they are situated on roads which have been assigned to the taluks or retained by the district board.

8. *Repairs—Communications.*—It has been decided to retain the following lines of communications under the direct charge of the district board and the funds required for their upkeep have been provided for from the district funds :—

(1) Sampaje ghât road, No. 1.
(2) Manzerabad ghât road ,, 2.
(3) Kodikal ghât road ,, 4.
(4) Agumba ghât road ,, 5.

The above are the principal lines of communication of the district originally classed as trunk roads.

9. The local lines of communication including the coast road have been divided into sections, and their maintenance provided for from the respective taluk funds. From statement III-B, submitted with the budget statements, it will be seen how the allotments have been arrived at, the mileage of each road in each taluk having been separately distinguished. The other items of repairs, viz., repair of inspection sheds and repair of toll-gates, have been similarly distributed.

10. The receipts from fund bungalows having been credited to district funds, the expenditure on account of these buildings has been debited to that fund.

11. *Civil Buildings.*—The same arrangement having been adopted under this head, no remarks are called for except that the cost of repairing the normal school has been debited to the district fund.

12. *Establishment.*—As the bulk of the Local Fund engineering establishment will be employed on works retained by the district board as well as on those under the taluk boards, the cost of the whole establishment will be borne by the district board. No recoveries will be made from taluk boards on this account as they cannot afford it, and nothing would be gained by making grants from the district board for the special purpose of being recovered.

13. The allotment of Rs. 1,000, provided for payment of charges for scrutiny of plans and estimates, has been shown as a charge against the district funds, as almost

all the works, of which estimates are scrutinized, are on the principal lines of communication retained by the district board.

14. *Grant II.*—Under Grant II all the charges contemplated in clause 5 of rule 14 of the budget rules together with the cost of purchasing books and payment of commission on their sales have been provided from the district funds, and all other charges have been debited to the taluk funds.

15. *Grant III.*—Under clauses 4 and 6 of rule 14 of the budget rules the cost on account of the dispensary at the head-quarter station and contributions to Provincial services are chargeable to the district fund, and following the principle adopted under Grant II, the charges on account of medical inspection and vaccine inspection have also been debited to that fund. All the other items, *e.g.*, maintenance of dispensaries, vaccinators, bungalows, chattrams, markets, and charges on account of sanitation have been debited to the taluk funds.

16. As regards vaccination, clause 3, section 95, of the Local Boards Act directs that every local board shall provide for the training and employment of vaccinators, &c., and "Local boards" having been defined in clause V of section 3 to include any district or taluk board constituted under the Act, the charges on account of vaccinators have been debited to the taluk funds, and following the arrangement proposed in the draft rules of charging the cost of educational inspection to the district fund, the cost of vaccine inspection has been debited to that fund.

17. *Grant IV.*—Grant IV is, under the budget rules, fully debitable to the district fund, and it has accordingly been charged with the cost of all existing establishments, &c. Against the taluk funds no provision has been made for any such charges. Taluk boards can make their own proposals on the subject and meet the extra cost from the reserve at credit. Probably a clerk on Rs. 25 per mensem, with Rs. 100 each for office contingencies, will suffice.

18. The following statement shows the total expenditure distributed between the district and the several taluk boards as explained above :—

Items of expenditure.	District Board.	Mangalore Taluk Board.	Kásaragód Taluk Board.	Udipi Taluk Board.	Uppinangádi Taluk Board.	Coondapoor Taluk Board.	Total, including District Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I—							
(a) New Works—							
Communications	310	70	160	230	70	160	1,000
(b) Repairs—							
Communications	33,890	4,785	7,630	8,650	3,053	7,702	65,710
Civil buildings	20	260	310	195	335	180	1,300
Miscellaneous public improvements.	..	40	40	120	40	70	310
(e) Establishment—Local Fund Engineering establishment including tools and plant and contingencies.	21,530	..	..	..	..	..	21,530
(f) Contributions to Provincial funds.	1,000	..	..	..	..	..	1,000
Total, Grant I ..	56,750	5,155	8,140	9,195	3,498	8,112	90,850
Grant II—Education—							
(a) Inspection	1,930	..	40	100	35	35	2,140
(b) Training Schools—							
(1) Salaries of masters	1,080	25	25	25	25	20	1,200
(2) Stipends of students ..	1,020	80	80	80	80	160	1,500
(3) Clerks and servants	60	..	..	..	..	..	60
(4) Miscellaneous	100	..	..	..	..	..	100
(c) Secondary Schools—							
(1) Salaries of masters	..	..	1,044	2,088	684	1,044	4,860
(2) Clerks and servants ..	..	..	60	120	60	60	300
(3) Miscellaneous	..	..	1,096	652	396	1,196	3,340
(d) Elementary Schools	..	..	..	..	..	..	..
(e) Grants-in-Aid—							
(1) Results grants	..	2,950	1,350	2,900	990	1,000	9,190
(2) Building grants	..	..	..	..	..	690	690
(g) Miscellaneous—purchase of books, including commission, &c.	1,360	..	..	..	..	..	1,360
Total, Grant II ..	5,550	3,055	3,695	5,965	2,270	4,205	24,740

Items of expenditure.	District Board.	Mangalore Taluk Board.	Kásaragód Taluk Board.	Udipi Taluk Board.	Uppinangádi Taluk Board.	Coondapoor Taluk Board.	Total including District Board.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Grant III—Medical Services, &c.—							
(a) Hospital and Dispensaries—							
(2) Medical subordinates ..	..	420	670	1,290	615	675	3,670
(3) Clerks and servants ..	..	132	132	264	132	130	790
(4) Diet of patients	..	50	50	100	50	50	300
(5) Medicines, &c.	..	..	..	..	..	..	..
(6) Supplies	..	..	..	..	..	..	..
(7) Midwives, &c.	..	..	..	160	..	..	160
(10) Zillah Surgeon's charges ..	700	..	..	..	..	..	700
(12) Contingencies	..	45	47	94	47	47	280
(13) Miscellaneous	..	50	50	100	50	50	300
(b) Vaccination—							
(1) Fixed charges	1,500	456	504	624	504	504	4,092
(2) Contingencies	720	70	80	90	78	70	1,108
(c) Sanitation	..	460	560	480	610	260	* 2,370
(e) Choultries, including establishment and contingencies.	..	80	..	40	80	80	280
(f) Public bungalows	..	76	269	76	203	76	700
(g) Contributions to Provincial Services—							
(1) Medical College	690	..	..	..	..	..	690
(2) Sanitary inspection	690	..	..	..	..	..	690
(3) Medical reserve staff ..	60	..	..	..	..	..	60
(4) Cutler's establishment ..	30	..	..	..	..	..	30
(5) Lunatics	300	..	..	..	..	..	300
(6) Supplies from Medical Depot.	..	230	230	460	230	230	1,380
Contribution to Municipalities..	600	..	..	..	..	..	600
(h) Miscellaneous—							
Rewards for killing dogs ..	..	20	20	20	20	20	100
Total, Grant III ..	5,290	2,089	2,612	3,798	2,619	2,192	18,600
Grant IV—Miscellaneous—							
(a) Controlling establishment at the presidency.	1,360	..	..	..	..	..	1,360
(b) Establishment in the Collector's office.	1,070	..	..	..	..	..	1,070
(c) Local Board's office establishment.	1,230	..	..	..	..	..	1,230
(d) Contingencies—							
(1) Stationery	180	..	..	..	..	..	180
(2) Postal charges	100	..	..	..	..	..	100
(3) Printing charges	800	..	..	..	..	..	800
(4) Travelling allowance to members.	700	..	..	..	..	..	700
(5) Travelling allowance to office establishments.	..	..	..	..	..	..	..
(6) Miscellaneous	40	..	..	..	..	..	40
(e) Pensions	50	..	..	..	..	..	50
(f) Refunds	..	..	..	..	..	..	..
Total, Grant IV ..	5,530	..	..	..	..	..	5,530
Reserve ..	8,710	1,144	1,605	2,106	933	1,612	16,110
Grand Total, Expenditure ..	81,830	11,443	16,052	21,064	9,320	16,121	1,55,830
Balance ..	5,250	..	..	..	..	..	5,250

* *Vide* statement VI for details.

19. From the above it will be seen that, with the exception of Mangalore, the estimated receipts of all the taluk boards fall short of their actual requirements by the sums specified in the margin,* and the small balance to the credit of the Mangalore Board, viz., Rs. 810, is insufficient to provide the prescribed reserve of 10 per cent. of the estimated receipts. To meet these deficiencies which are, as might be expected, greatest in the taluks in which the direct expenditure by the district board is smallest, the district board have agreed to allot from the district funds such sums as will suffice in each case to cover the actual estimated expenditure and leave a reserve of 10 per cent. To do this a sum of Rs. 16,040† is required, and the balance to the credit of the district is thereby reduced to the small sum of Rs. 5,250.

	RS.
* Kásaragód	3,030
Udipi	2,018
Uppinangádi	1,073
Coondapoor	3,329

	RS.
† Mangalore	334
Kásaragód	4,635
Udipi	4,124
Uppinangádi	2,006
Coondapoor	4,941

20. A copy of the district board's resolution on the subject is enclosed.

EXTRACT from the Proceedings of the District Board of South Canara, dated 18th January 1886.

* * * * * *

27. Read memorandum by the President submitting, with reference to Government Order sanctioning the constitution of Taluk Boards, consolidated budget estimates for the official year 1886-87, together with draft letter to accompany the same.

Resolution.—The draft Taluk Board budgets prepared as explained in the covering letter are approved.

* * * * *

From Deputy Surgeon-General G. BIDIE, M.B., C.I.E., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 5th January 1886, No. 8.

I have the honor to report, for the information of Government, that the South Canara District Board propose to allot a sum of Rs. 3,060 for sanitation for the year 1886-87 inclusive of the cost for sanitary inspection, excluding which it amounts to only Rs. 2,370 or 8·2 per cent. of available income. This, though an improvement over the grant for the current year, is, I am of opinion, inadequate to meet the sanitary requirements of the district.

2. The allotment will be distributed as follows:—

	RS.
Improvement of water-supply	50
Scavengering	1,520
Fairs and festivals	480
Other sanitary outlay	320
Total ...	2,370

3. The vaccination grant amounts to Rs. 5,200, being the same as that for the current year, and may be accepted; the establishment employed appears to be adequate.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 7th January 1886, No. 9.

I have the honor to state that the allotment made in Grant III of the budget estimate of district board of the South Canara district for the year 1886-87 for the maintenance of the dispensaries is adequate and calls for no remarks, the President, District Board, having explained the variations between the current year's grant and the estimate.

2. A civil apothecary will be attached to the Bantvál dispensary if one can be spared during the year.

From D. DUNCAN, Esq., M.A., D.Sc., Acting Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 26th February 1886, No. 1363.

I have the honor to submit the following remarks on the educational portion of the budget estimate of the South Canara District Board for 1886-87.

2. *Receipts.*—The educational assets of the district board are estimated at Rs. 25,580, made up of:—

	Rs.
One-sixth land-cess	14,430
School fees	5,400
Sale of books	800
Miscellaneous receipts	150
Provincial grant	4,800
Total ...	25,580

The fee receipts are estimated at Rs. 5,400 against Rs. 3,720 in the current year's budget. Part of this increase is due to the proposal of the board to re-establish the middle school at Puttur closed in 1881-82 for want of attendance. The estimate may, on the whole, be accepted. Grants from Provincial funds are estimated at Rs. 4,800 against Rs. 2,398 in 1885-86, and the increase is attributed to the proposal of the board to place all the middle schools on the results system. There appears to have been some confusion in regard to this matter. The proposal emanated from the Inspector, who observed in his budget letter that "a year's experience has shown that the result system will work better and be more profitable to the masters." This would imply that the schools are to be worked on the results system, and that the teachers are to get full results grants in lieu of the salaries they now draw monthly. But in the budget for 1886-87 credit is taken for the fees to be collected in the middle schools, which should be omitted if the schools are to be worked on the results system. On a reference from this office as to how the proposal would affect the pensionary claims of the present staff of teachers, the Inspector explains that the question is one of great importance, and that he entirely overlooked it when he made the proposal to the board. The board, he observes, may receive results grants in lieu of salary grants, but pay the masters fixed salaries out of the fund created by fees *plus* results grants. The effect of this recommendation will be that the schools will be maintained as *salary* schools, the board receiving aid from Provincial funds on the *results* system. There is no objection to this being done. In fact, the schools should be maintained as salary, or, at least, as combined schools so long as the present incumbents continue in their appointments. The board, as managers of aided schools, may choose aid either on the salary grant or results grant system. The estimate under "Provincial grant" should be reduced to Rs. 4,000, as the present figure seems to be unduly high. The total estimated receipts will be Rs. 24,780.

3. The charges proposed aggregate Rs. 24,740 against Rs. 20,350 in the current year's budget:—

	1885-86. Rs.	1886-87. Rs.
Inspection	1,610	2,140
Training schools	2,460	2,860
Local Fund schools	11,910	8,500
Results grants	3,920	9,190
Building grants	...	690
Miscellaneous	450	1,360
Total ...	20,350	24,740

4. *Inspection.*—The board having resolved to appoint a separate inspecting schoolmaster for the Coondapoor taluk have raised the allotment for inspection from Rs. 1,610 to Rs. 2,140. The proposal has my entire approval.

5. *Training Schools.*—For the upkeep of the Mangalore normal school and of the sessional schools experimentally instituted in the district, Rs. 2,860 are allotted against Rs. 2,460 in the current year's budget. The increased provision is intended to meet the cost of a third sessional normal school to be opened at Coondapoor, and the additional outlay proposed on stipends in the Mangalore normal school. These proposals have my support. The report for 1885-86 should, however, contain a full summary on the working of the sessional schools now in existence.

6. *Local Fund Schools.*—Rs. 8,500 against Rs. 11,910 are provided for Local Fund schools. The decrease is due to the proposal of the board to aid all the elementary schools in the district on the results system instead of, as at present, some on the combined system and some on the results system. I see no objection to this change, though, I am afraid, some schools will suffer in attendance. Instead of a radical change like the one now proposed, I would recommend to the board to consider whether a small fixed stipend may not be continued to the schools, with this restriction that the amount so paid will be deducted from the aggregate earnings after each results examination. Such a stipend will induce masters to work and help them to maintain themselves all through the year.

7. The assignments for "Results grants," "Building grants," and "Miscellaneous charges" call for no remark. The proposal to employ colporteurs, as in Malabar, commends itself to the Inspector, and I think the plan may be tried.

ENCLOSURE.

From J. STURROCK, Esq., President, District Board, South Canara, to the Director of Public Instruction, dated Mangalore, 25th May 1886, No. 579.

With reference to your letter of the 29th April last, No. 2931, I have the honor to state that as the existing private combined system schools of this district cannot be brought into accordance with the rules published by Government, it has been necessary to change the status of the schools from the beginning of the current official year in anticipation of the sanction of Government to the budget proposals.

2. The district board were aware that their decision would affect some of the schools, and while passing the budget they have decided to help them with monthly advances to be recovered from their results earnings. I may add here that not a single school has been recommended for admission to the standing list, as none appear to have levied school fees at the rate fixed by Government.

No. 596.

True copy forwarded to the Chief Secretary to Government, with reference to the Acting Director's letter, No. 1363, dated 26th February 1886, submitting remarks on the educational portion of the Local Fund budget estimate of the South Canara district for 1886-87.

MANGALORE,
27*th May* 1886.

(Signed) J. STURROCK,
President.

ORDER—dated 5th July 1886, No. 759 L.F., Financial.

The following abstract shows the estimated Local Fund receipts and charges of the South Canara district for the year 1886-87 as passed by Government:—

RECEIPTS.

	District Fund. Rs.	Taluk Funds. Rs.	Total. Rs.
Balance	2,830	...	2,830
1. Rates and Taxes—			
Cess on Land	43,300	43,300	86,600
Tolls	31,790	2,840	34,630
2. Education—			
School Fees	300	5,100	5,400
Other Items	800	150	950
3. Medical—			
Hospital receipts	...	50	50
4. Interest—			
On arrears of revenue	60	...	60
5. Miscellaneous—			
Market Rents	...	100	100
Other Items	...	1,680	1,680
6. Public Works Receipts	200	...	200

RECEIPTS—(*continued.*)

	District Fund.	Taluk Funds.	Total.
	RS.	RS.	RS.
7. Contribution from Provincial Funds—			
Education	1,400	2,600	4,000
General purposes	5,000	...	5,000
8. Contribution from Special Funds—			
Pound Fund	120	...	120
Canal and Ferry Fund	13,400	...	13,400
9. Allotment from the District Fund ...	...	13,290	...
Total ..	99,200	69,110	1,55,020

CHARGES.

GRANT I—			
Repairs	33,310	34,010	67,320
Establishment	20,300	...	20,300
Tools and Plant	630	...	630
Contingencies	600	...	600
Contributions	1,000	...	1,000
GRANT II—			
Inspection	1,930	210	2,140
Normal schools	2,260	600	2,860
Local Fund Schools	...	8,500	8,500
Grants-in-aid	...	9,880	9,880
Miscellaneous	1,360	...	1,360
GRANT III—			
Hospitals and Dispensaries	700	5,500	6,200
Vaccination	5,200	...	5,200
Sanitation	...	2,370	2,370
Choultries	...	280	280
Bungalows	...	700	700
Contributions	2,450	1,380	3,830
Miscellaneous	...	100	100
GRANT IV—			
Establishments, &c.	5,530	...	5,530
Reserve ...	9,140	5,580	14,720
Allotment to Taluk Funds ...	13,290	...	...
Total Charges ...	97,700	69,110	1,53,520
Balance ...	1,500	...	1,500
Deduct—			
(1) Balance under House-tax, if any ...	...	...	...
(2) Balance under Endowments, if any.	...	...	...
Net balance available for general purposes.	1,500	...	1,500

2. *Revised Estimate for* 1885-86.—The opening balance, excluding debt heads, amounted to Rs. 10,382, whereas nothing was expected in the budget. This is attributed to the payment of a portion of the land-cess for 1885-86 in advance in 1884-85 and to short expenditure on certain works undertaken about the close of the latter year. Excluding this balance, the receipts were estimated at Rs. 1,56,696 against a budget estimate of Rs. 1,42,200, the variations occurring chiefly under Land-cess, Tolls, and Provincial contributions. The cess on land was expected to yield only Rs. 84,100 against Rs. 86,600 in the budget as the arrear demand was less than was estimated, while in the estimate under Tolls there was an increase of Rs. 4,940 owing to unusual competition at the sale of certain farms. The remainder of the increase is principally accounted for by a Provincial grant of Rs. 10,000 sanctioned for the improvement of roads, for which no credit was taken in the budget. The charges were estimated at Rs. 1,64,490 against Rs. 1,38,940, the increase occurring mainly under Grant I and being explained by subsequent allotments sanctioned for incomplete works and for new works undertaken during the year. The contribution for the Medical College, Sanitary Inspection and the Medical Reserve Staff calculated on the receipts for 1884-85, exclusive of Provincial grants, should be Rs. 690, Rs. 690 and Rs. 50 respectively, and that for controlling establishments at the presidency Rs. 1,210, the budget figure; the balance to be carried forward is thus Rs. 2,828, or in round number Rs. 2,830.

3. *Budget Estimate for* 1886-87.—Excluding the balance, the receipts are estimated at Rs. 1,58,360 against Rs. 1,42,200 in the budget for 1885-86. The increase occurs mainly under Tolls, School fees and Contributions from Provincial funds for education. An increase of Rs. 14,000 is expected under Tolls owing to the proposed establishment of eleven new toll-gates and the transfer of two of those at present existing to more suitable localities. As, however, the opening of only one new gate and the transfers above referred to were sanctioned by Government, the estimate under this head will be reduced to Rs. 34,630, of which Rs. 31,790 will be credited to the district fund and the remainder, Rs. 2,840, to taluk funds in accordance with the principle adopted in paragraph 2 of the President's second letter read above. There is an increase of Rs. 1,680 in the estimate under School fees, which is accounted for by the proposals to re-establish the middle school at Puttur and to open an additional class for the third standard in each of the existing middle schools. These proposals are approved. In the absence of any special reason to the contrary, the whole of the interest on arrears of revenue (Rs. 60) should be credited to the district fund, and fees and fines and rents of district officers' bungalows transferred to taluk funds. The receipts and charges in connexion with these bungalows, which should be treated as ordinary travellers' bungalows, should be shown in statement No. VII. As suggested by the Director of Public Instruction, the estimate under Provincial grants for education will be reduced from Rs. 4,800 to Rs. 4,000. Credit is taken for a Provincial grant of Rs. 5,000 for general purposes as in previous years. This is sanctioned; but the application of the district board for a further grant of Rs. 50,000, for the construction of bridges on the main lines of communication with Mysore, cannot, under present circumstances, be entertained. The President will report the action taken by the district board with reference to G.O., dated 26th February 1886, No. 244 L.F.

G.O., dated 26th February 1886, No. 244 L.F.
,, ,, 20th March ,, ,, 336 ,,

4. The expenditure is estimated at Rs. 1,55,830 against Rs. 1,38,940 in last year's budget. For want of funds no provision is made for new communications. The sum of Rs. 1,000 provided for the construction of the new toll-gates above referred to, with gate-keepers' sheds, rate-boards, &c., will be struck out. For road repairs Rs. 65,710 are provided against Rs. 62,830 in 1885-86. It is observed that the increase is the result of the provision now made for the first time for the repair of village roads. The allotment of Rs. 600, included under this head, for the repair of district officers' bungalows will, like their receipts, be transferred to taluk funds. The provision for the Local Fund engineering establishment including contingencies amounts to Rs. 20,900, or 31 per cent. of the proposed outlay on works, the limit fixed by rule being 20 per cent. This large percentage is no doubt due to the smallness of the allotment for works; but unless there is a reasonable prospect of an increase in Public Works expenditure, the charges for establishment must be reduced.

5. For education Rs. 24,740 are provided against Rs. 20,350 in last year's budget. The appointment of an additional inspecting schoolmaster on Rs. 20 per mensem for the Coondapoor taluk and the opening of an additional sessional normal school in that taluk are sanctioned.

6. The allotments for hospitals and dispensaries and vaccination are approved by the Surgeon-General and the Sanitary Commissioner, but that for sanitation is considered inadequate by the latter officer. The attention of the district board will be drawn to his remarks. The whole cost of vaccination will be debited to the district fund, as decided in G.O., dated 27th November 1885, No. 1116 L.F. The contributions for the Medical College, Sanitary Inspection, and Medical Reserve Staff should be Rs. 730, Rs. 730 and Rs. 60 respectively.

7. Under Grant IV the provision for controlling establishments at the Presidency includes Rs. 260, being the cost of printing work done by the Government Press at Madras. This sum will be transferred to the head of Printing charges under Contingencies.

8. The reserve calculated at 10 per cent. of the receipts should be Rs. 14,720. In addition to a moiety of the land-cess transferred under section 55 of the Act, it is proposed to allot Rs. 16,040 to taluk boards; but as the taluk fund charges have now been diminished, the allotment will be reduced to Rs. 13,290, which should be shown as a charge against the district fund instead of being deducted from the receipts. The budget, as revised by Government, closes with a balance of Rs. 1,500, or 1·6 per cent. of the district fund receipts. There is no balance under taluk funds.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, District Board, South Canara.
" Chairman, Municipal Council, Mangalore, through the Collector of South Canara.
" Director of Public Instruction.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Revenue Department.
" Public Works Department.
" Board of Revenue.

Exd. T. O'Connor.

APPENDIX.

I.—CONSOLIDATED Budget Estimate of the District Board of the South Canara District for the Official Year 1886-87.

A.—Revenue and Receipts.

	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Balance on 1st April 1886 ..	..	..	..	..	2,830	2,830	..	..	..	..	..	14,899
1. Rates and Taxes—												
(*a*) Cess on land	43,300	43,300	86,600				..	..	86,600	..	..	83,821
(*b*) Tolls .. { Under Act V of 1884	2,840	31,790	34,630				..	..	26,000	..	..	30,970
(*b*) Tolls .. { Contributions from municipalities	..	..	..				..	..	..	..	..	..
(*c*) House-tax	..	..	..	46,140	75,090	1,21,230	..	..	..	..	..	..
2. Education—												
(*a*) School-fees	5,100	300	5,400				..	..	3,720	..	..	2,100
(*b*) Contributions—												
(1) From municipalities	..	..	..				..	..	330	..	..	166
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	350	..	..	571
(*c*) Sale-proceeds of books	..	800	800				..	..	..	..	..	..
(*d*) Income from endowments	..	..	..				..	..	..	..	..	42
(*e*) *Miscellaneous—Rent of school buildings*	150	..	150	5,250	1,100	6,350						
3. Medical—									50	..	..	6
(*a*) Hospital receipts	..	..	..				..	..	..	..	..	40
(*b*) Sale of medicines	50	..	50				..	..	..	..	..	..
(*c*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	3
(*d*) Income from endowments	..	..	..				..	..	..	..	..	..
(*e*) Miscellaneous	..	..	..	50	..	50						
4. Interest—									..	..	..	..
(*a*) On Government securities	..	..	..				..	..	90	..	..	55
(*b*) On arrears of revenue	..	60	60	..	60	60						
5. Miscellaneous—												
(*a*) Contributions for purposes other than Education, Medical or Works—												
(1) From municipalities	..	..	..				..	..	..	..	..	..
(2) From other district funds	..	..	..				..	..	..	..	..	..
(3) From private individuals	..	..	..				..	..	..	..	..	..

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
5. Miscellaneous—*continued.*	..	..	..				..	..	..	..	..	..
(*b*) Choultry rents	100	..	100				..	..	..	..	..	1
(*c*) Market rents	1,200	..	1,200				..	..	550	..	..	593
(*d*) Bungalow fees	50	..	50				..	..	40	..	..	52
(*e*) Fees and fines	..	..	..				..	..	..	..	..	..
(*f*) Ferry rents	..	..	..				..	..	..	..	..	..
(*g*) Grass rents	..	..	..				..	..	..	..	..	..
(*h*) Fishery rents	10	..	10				..	..	300	..	..	573
(*i*) Rents and produce of land	400	..	400				..	..	..	..	..	..
(*j*) Avenues	20	..	20				..	..	30	..	..	89
(*k*) Sale of stores	..	..	..	1,780	..	1,780						
(*l*) Sundry receipts												
6. Public Works—	..	..	..				..	..	..	..	..	..
(*a*) Sale of buildings	..	70	70				..	..	200	..	..	108
(*b*) Sale of tools and plant	..	130	130									
(*c*) Sale of old materials	..	..	..				..	..	..	..	..	..
(*d*) Contributions—												
(1) From municipalities	..	..	..				..	..	..	..	..	135
(2) From other district funds	..	..	..				..	..	90	..	..	70
(3) From private individuals	..	..	..				..	..	..	..	..	..
(4) For pensions and gratuities	..	..	..				..	..	..	..	..	..
(*e*) Refund of expenditure	..	..	..				..	..	..	..	..	..
(*f*) Miscellaneous	..	..	..	..	200	200	..	..	..	..	..	..
(*g*) District officer's fund bungalow rents	..	..	..									
7. Contributions from Provincial funds—	2,600	1,400	6,000				..	..	2,400	..	..	1,481
(*a*) Education	..	5,000	5,000				..	..	5,000	..	..	2,000
(*b*) General purposes	..	..	..				..	..	..	..	..	25,000
(*c*) Public works	..	..	..				..	..	..	..	..	5,000
(*d*) Choultries	..	..	..	2,600	6,400	9,000						
8. Contributions from Special funds—	..	120	120				..	..	..	..	..	160
(*a*) Pound fund	..	13,400	13,400				..	..	16,450	..	..	16,667
(*b*) Canal and Ferry fund				..	13,520	13,520						
9. Allotments from the District fund	..	..	..	13,290	..	13,290	..	..	..	..	..	..
Total	..	..	..	69,110	99,200	1,68,310	..	..	1,42,200	..	..	1,85,602

Demand, Collection and Balance of Land-cess.

Taluks.	Demand for 1886-87.			Collections in 1886-87.			Balance at the end of March 1887.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Mangalore	552	21,010	21,562	540	20,300	20,840	12	710	722
2. Kásaragód	928	16,340	17,268	900	15,450	16,350	28	890	918
3. Udipi	779	24,050	24,829	760	23,400	24,160	19	650	669
4. Uppinangadi	684	10,120	10,804	680	9,500	10,180	4	620	624
5. Coondapoor	792	15,080	15,872	770	14,300	15,070	22	780	802
Total	3,735	86,600	90,335	3,650	82,950	86,600	85	3,650	3,735

I.—Consolidated Budget Estimate of the District Board of the South Canara district for the Official Year 1886-87.

B.—Expenditure.

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Grant I, Public Works—												
(*a*) New Works—	..	..	..				..	..	..	..	..	38,989
(1) Communications	..	..	..				..	..	..	..	..	1,973
(2) Civil buildings	..	..	..				..	..	..	..	..	637
(3) Miscellaneous public improvements	..	..	..	..	..	..						
(*b*) Repairs—	31,820	33,290	65,110				..	..	62,830	..	..	63,979
(1) Communications	1,880	20	1,900				..	..	1,150	..	..	4,807
(2) Civil buildings	310	..	310				..	..	200	..	..	563
(3) Miscellaneous public improvements				34,010	33,310	67,320						
(*c*) Establishment—	..	..	..				..	..	..	..	..	..
(1) Public Works department supervision	..	20,300	20,300				..	..	18,000	..	..	19,533
(2) Local Fund Engineering establishment	..	..	..				..	..	..	..	..	..
(3) Tolls and ferries	..	..	..	..	20,300	20,300						
(*d*) Tools and plant	..	..	..	..	630	630	..	..	940	..	..	863
(*e*) Contingencies	..	..	..	..	600	600	..	..	600	..	..	849
(*f*) Contributions to—	..	1,000	1,000				..	..	1,000	..	..	1,231
(1) Provincial funds	..	..	..				..	..	..	..	..	..
(2) Other District Boards												

—	Estimate, 1886-87.						Estimate, 1885-86.			Actuals, 1884-85.		
	Detail (Minor heads).			Total (Major heads).								
	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.	Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous	..	1,000	1,000				..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..
Total, Grant I	..	..	..	34,010	55,840	89,850	..	..	84,720	..	..	1,33,424
Grant II, Education—												
(*a*) Inspection	..	..	..	210	1,930	2,140	..	..	1,610	..	..	1,408
(*b*) Normal schools—												
(1) Salaries of masters	120	1,080	1,200				..	..	1,245	..	..	856
(2) Stipends of students	480	1,020	1,500				..	..	1,045	..	..	964
(3) Clerks and servants	..	60	60				..	..	60	..	..	60
(4) Miscellaneous	..	100	100				..	..	110	..	..	78
(*c*) Secondary schools { Salary system	..	..	..	600	2,260	2,860	..	..	..	..	..	..
Combined system	..	..	..				..	..	..	..	..	..
(1) Salaries of masters	4,860	..	4,860				..	..	3,336	..	..	1,492
(2) Clerks and servants	300	..	300				..	..	240	..	..	195
(3) Miscellaneous	3,340	..	3,340				..	..	1,205	..	..	236
(*d*) Elementary schools { Salary system	..	..	..	8,500	..	8,500	..	..	..	..	..	..
Combined system	..	..	..				..	..	..	..	..	..
(1) Salaries of masters { Fixed	..	..	..				..	..	..	..	..	..
School fees	..	..	..				..	..	5,394	..	..	4,323
Results	..	..	..				..	..	..	..	..	..
(2) Servants	..	..	..				..	..	1,430	..	..	1,985
(3) Miscellaneous	..	..	..				..	..	252	..	..	161
(*e*) Grants-in-aid—				..	..	..	..	..	53	..	..	57
(1) Salary grants	..	..	..				..	..	..	..	..	..
(2) Results grants	9,190	..	9,190				..	..	3,920	..	..	4,051
(3) Building	690	..	690				..	..	..	..	..	..
(4) Miscellaneous	..	..	..				..	..	..	..	..	..
(*f*) Contributions to—				9,880	..	9,880						
(1) Provincial services	..	..	..				..	..	..	..	..	..
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	..	..				..	..	..	..	..	..
(4) Private individuals	..	..	..				..	..	..	..	..	..
(*g*) Miscellaneous—				..	..	..						
(1) Purchase of books	..	1,000	1,000				..	..	400	..	..	389
(2) Commission on sale of books	..	360	360				..	..	50	..	..	65
(3) Miscellaneous, *e.g.*, stipends to agricultural students, &c.	..	..	..	..	1,360	1,360	..	..	..	..	..	..
Total, Grant II	..	..	..	19,190	5,550	24,740	..	..	20,350	..	..	16,320
Grant III, Medical Services, Vaccination, Sanitation, and Public and Charitable Institutions—												
(*a*) Hospitals and Dispensaries—												
(1) Superintendents	..	..	..				..	..	..	..	..	..
(2) Medical subordinates	3,670	..	3,670				..	..	3,740	..	..	3,651
(3) Clerks and servants	790	..	790				..	..	790	..	..	729
(4) Diet of patients	300	..	300				..	..	300	..	..	286
(5) Medicines and surgical instruments	..	..	..				..	..	900	..	..	2,092
(6) Supplies	..	..	..				..	..	300			
(7) Midwives and midwifery pupils	160	..	160				..	..	..	..	..	..
(8) Medical pupils	..	..	..				..	..	..	..	..	..
(9) Medical practitioners	..	..	..				..	..	..	..	..	..
(10) Zillah Surgeon's establishment, including travelling allowance, &c.	..	700	700				..	..	640	..	..	742
(11) Cholera charges	..	..	..				..	..	..	..	..	..
(12) Contingencies	280	..	280				..	..	300	..	..	831
(13) Miscellaneous	300	..	300	5,500	700	6,200	..	..	300	..	..	..
(*b*) Vaccination—												
(1) Fixed charges	..	4,092	4,092				..					
(2) Contingencies	..	1,108	1,108				..	..	5,200	..	..	5,833
(*c*) Sanitation—				..	5,200	5,200						
(1) Improvement of water-supply	50	..	50				..					
(2) Improvement of village sites	..	..	..				..					
(3) Scavengering establishment	1,520	..	1,520				..	..	2,110	..	..	1,940
(4) Arrangements at fairs and festivals	480	..	480				..					
(5) Other sanitary outlay	320	..	320				..					
(*d*) Markets	..	..	..	2,370	..	2,370	..	..	..	..	..	..
(*e*) Choultries—												
(1) Establishment	252	..	252				..	..	260	..	..	251
(2) Feeding travellers	..	..	..				..	..	..	..	..	..
(3) Contingencies	28	..	28	280	..	280	..	..	30	..	..	..
(*f*) Public bungalows	..	..	..	700	..	700	..	..	700	..	..	681
(*g*) Contributions to—												
(1) Provincial services—												
1. Medical College	..	730	730				..	..	580	..	..	699
2. Sanitary inspection	..	730	730				..	..	580	..	..	710
3. Medical reserve staff	..	60	60				..	..	50	..	..	54
4. Cutler's establishment	..	30	30				..	..	50	..	..	30
5. Lunatics	..	300	300				..	..	130	..	..	335
6. Supplies from medical depôts	1,380	..	1,380				..	..	..	..	..	..
(2) Other District Boards	..	..	..				..	..	..	..	..	..
(3) Municipalities	..	600	600				..	..	600	..	..	600
(4) Private individuals	..	..	..	1,380	2,450	3,830	..	..	..	..	..	..

—	Estimate, 1886-87. Detail (Minor heads). Taluks.	District.	Total.	Estimate, 1886-87. Total (Major heads). Taluks.	District.	Total.	Estimate, 1885-86. Taluks.	District.	Total.	Actuals, 1884-85. Taluks.	District.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*h*) Miscellaneous—												
(1) Miscellaneous endowed institutions	..	..	..				..	..	..	..	..	..
(2) Rewards for killing dogs	100	..	100				..	..	100	..	..	100
(3) Miscellaneous	..	..	..	100	..	100	..	..	..	..	..	..
Total, Grant III ..	..	..	..	10,330	8,350	18,680	..	..	17,660	..	..	19,564
Grant IV, Miscellaneous—												
(*a*) *Controlling establishments at the Presidency*	..	..	..	..	1,100	1,100	..	..	1,210	..	..	1,104
(*b*) *Establishment in the Collector's office*	..	..	..	..	1,070	1,070	..	..	1,090	..	..	1,020
(*c*) *Local Board's office establishment*	..	..	..	..	1,230	1,230	..	..	1,230	..	..	1,221
(*d*) Contingencies—												
(1) Stationery	..	180	180									
(2) Postal charges	..	100	100									
(3) Printing charges	..	1,060	1,060									
(4) Travelling allowance to non-official members	..	700	700				..	..	1,800	..	..	2,417
(5) Travelling allowance to office establishment	..	..	..									
(6) Miscellaneous	..	40	40									
(*e*) Pensions	..	..	..	..	2,080	2,080						
(*f*) Refunds	..	..	..	..	50	50	..	..	50	..	..	95
(*g*) Loans—												
(1) Principal	..	..	..	..	..	..	..	..	..	..	..	35
(2) Interest	..	..	..				..	..	..	..	..	..
(*h*) Miscellaneous	..	..	..				..	..	..	..	..	..
Total, Grant IV ..	..	..	..	..	5,530	5,530	..	..	5,380	..	..	20
Reserve ..	..	..	..	5,580	9,140	14,720	..	..	10,830	..	..	5,912
Allotment to Taluk Funds	..	..	..	..	13,290	13,290	..	..	..	..	..	..
Grand Total, Expenditure ..	..	..	..	69,110	97,700	1,66,810	..	..	1,38,940	..	..	1,75,220
Balance ..	..	..	..	..	1,500	1,500	..	..	3,260	..	.	10,382
Deduct—												
(1) Balance under house-tax, if any	..	..	..	..	..	..	..	..	..	..	..	..
(2) Balance under endowments, if any	..	..	..	..	..	..	..	..	..	..	..	..
Net balance available for general purposes ..	..	..	..	..	1,500	1,500	..	..	3,260	..	..	10,382

III.—Detail of Allotment for Public Works in the South Canara District for 1886-67.

A.—New Works.—Nil.

B.—Repairs.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
		I.—Communications.				
		1. *Roads.*		Rs.	Rs.	
1	Mangalore / Uppinangadi	Road No. 1 from Mangalore municipal limits to the Mysore frontier by the Sampaji ghât.	15 / 51	220	3,300 / 11,220	Item No. 1 in part II of the budget for 1885-86.
2	Do.	Road No. 2 from Manzerabad ghât to Mani *viâ* Uppinangadi.	40	150	6,000	Do. No. 2 do. do.
3	Kásaragód	Road No. 3 from Calicut to Panamangalore *viâ* Hosdrug and Vittal.	71	27½	1,953	Do. No. 3 do. do.
4	Mangalore / Uppinangadi	Codecul ghât road No. 4 *viâ* Charmadi to Bantvál ...	21 / 21	150	3,150 / 3,150	Do. No. 4 do. do.
5	Mangalore / Udipi	Road No. 5 from Mangalore to the Mysore frontier *viâ* the Agumby ghât.	30 / 28	110	3,300 / 3,080	Do. No. 5 do. do.
6	Kásaragód	Road No. 6 from Puttúr to Manjeshwar *viâ* Vittal ...	24	27½	660	Do. No. 3 in appendix to part II of the budget for 1885-86.
7	Do.	Road No. 8 from Kásaragód to Jalsoor	31	40	1,240	Do. No. 5 do. do.
8	Uppinangadi ...	Road No. 8-A from Jalsoor to Subramanya	26	30	780	Do. No. 6 do. do.
9	Do.	Road No. 9 from Puttúr to Beltangadi *viâ* Uppinangadi.	19	55	1,045	Do. No. 6 in part II of the budget for 1885-86.
10	Do.	Road No. 9-A from Beltangadi to Nagore and Mallady.	16	33	528	Do. No. 7 in appendix to part II of the budget for 1885-86.
11	Mangalore	Road No. 10 from Mulki to Moodbidri	15	55	825	Do. No. 8 do. do.
12	Do.	Road No. 10-A from Moodbidri to Beltangadi ...	20	30	600	Do. No. 10 in part II of the budget for 1885-86.
13	Do.	Road No. 11 from Bantvál to Moodbidri	16	30	480	Do. No. 9 in appendix to part II of the budget for 1885-86.
14	Udipi	Road No. 12 from Karkal to Padubidri	18	30	540	Do. No. 10 do. do.
15	Do.	Road No. 13 from Karkal to Hiriadka	13	80	1,040	Do. No. 7 in part II of the budget for 1885-86.
16	Do.	Road No. 14 from Hospet near Someshwar to Udipi and Malpe with branch to Baje.	35	80	2,800	Do. No. 8 do. do.
17	Do.	Road No. 15 from Brahmawar to Perdoor	12	30	360	Do. No. 11 in appendix to part II of the budget for 1885-86.
18	Do.	Road No. 16 from Hebbri to Kokarne	11	40	440	Do. No. 12 do. do.

B.—Repairs—continued.

No.	Taluk.	Description of work.	Number of miles.	Rate per mile.	Estimated expenditure.	Remarks and references.
				Rs.	Rs.	
19	Do. Coondapoor	Road No. 17 from Someshwar at the foot of the Agumby ghât to Coondapoor *viâ* Háládi, Hansemakki and Koteshwar.	18 12	55	990 660	Do. No. 11 in part II of the budget for 1885-86.
20	Do.	Road No. 18 from the foot of the Hyderghur or Hosangadi ghât to Shankaranarayanna.	16	80	1,280	Do. No. 12 do. do.
21	Do.	Road No. 19 from Háládi to Wandse	14½ or 15	27½	413	Do. No. 13 in appendix to part II of the budget for 1885-86.
22	Do.	Road No. 20 from Wandse to Laximpur and from Nettur to Benatti.	34	55	1,870	Do. No. 13 in part II of the budget for 1885-86.
23	Do.	Road No. 21 from Halkal to Byndoor	13	55	715	Do. No. 15 in appendix to part II of the budget for 1885-86.
24	Mangalore. Udipi. Coondapoor. Kásaragód.	Coast road No. 22 from Byndoor to Cavoy ...	20 30 28 57	48	960 1,440 1,344 2,736	Do. No. 9 in part II of the budget for 1885-86.
25	Mangalore. Do. Udipi.	Road No. 23 from Mangalore to Mulki *viâ* Sheddia, Bajpe and Tarepadi.	16	55	880	Do. No. 16 in appendix to part II of the budget for 1885-86.
		Repairs of village roads in the taluk	...	...	500	
26	Kásaragód. Coondapoor Uppinangadi	Do. do.	...	...	500	
		Do. do.	...	...	500	
		Do. do.	...	...	500	
		Do. do.	...	...	500	
		Petty repairs	...	...	1,731	
		Repair of inspection sheds	...	...	1,000	
		2. *Tolls.*				
		Repair of toll-gates and toll-houses	...	...	100	
		3. *Ferries.*—Nil.				
		Total ...	...	...	65,110	
		II. Civil Buildings.				
		1. *Hospitals and Dispensaries.*				
27	.....	Repair of dispensaries (petty repairs)	...	...	200	
		2. *School Buildings.*				
28	.....	Repair of school houses (petty repairs)	...	...	250	
		3. *Chattrams and Bungalows.*				
29	.....	Repair of chattrams and musaferkhanas (petty repairs).	...	...	250	
30	.....	Do. of travellers' and district officers' bungalows ...	...	...	1,200	
		Total...	...	...	1,900	
		III. Miscellaneous Public Improvements.				
		1. *Avenues.*				
31	.....	Maintenance of avenues	...	...	200	
		2. *Tanks and Wells.*—Nil.				
		3. *Markets.*				
32	.....	Repairs of markets, &c. (petty repairs)	...	...	110	
		Total ...	...	...	310	
		Grand Total ...	..	...	67,320	

III-C.—Talukwar Statement showing Allotment of Expenditure on Roads in each Taluk in the South Canara District for the Official Year 1886-87.

No.	Taluks.	Portion of land cess raised in the taluk.	Amount allotted for roads in the taluk.	Ratio of column 4 to column 3 per cent.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.		
	Mangalore	20,840	14,335	68·8	
	Udipi	24,160	11,530	47·7	
	Kásaragód	16,350	7,430	45·4	
	Uppinangadi	10,180	23,223	228·1	
	Coondapoor	15,070	7,492	49·7	
	Total ...	86,600	64,010	...	

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the South Canara District for the Official Year 1886-87.

Number.	Names of Schools.	Average attendance for the first six months of the year.	Receipts.								Charges.									
			Grants from Government.		School-fees.		Contributions from other Local Boards, Municipalities and private individuals.		Miscellaneous		Total.		Salaries of Masters.							
													1885-86.				1886-87.			
			1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	Number.	Fixed.	Results grant.	School-fees.	Number.	Fixed.	Results grant.	School-fees.
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(1) Training schools—																						
1	Normal school, Mangalore	99·8	858	1,400	400	300	332	..	..	..	1,590	1,700	4	1,116	..	..	4	1,080	..	1,080
2	Three sessional schools	..	..	..	..	..	..	..	..	..	..	..	2	125	..	..	4	120	..	120
	Total ..	..	858	1,400	400	300	332	..	..	..	1,590	1,700	6	1,241	..	..	8	1,200	..	1,200
	(2) Secondary schools—																			
1	Coondapoor	60·6	400		890	1,400	..	..	..	..	1,290		4	924	196	..	5	1,044	1,000	2,044
2	Udipi	37·3	480		990	900	..	..	..	..	1,470		4	924	231	..	6	1,044	200	1,244
3	Kásaragód	55·4	430	2,500	820	1,300	..	..	..	..	1,350	7,700	4	924	176	..	5	1,044	800	1,844
4	Karkal	47·7	230		620	800	..	..	..	..	850		4	564	136	..	5	1,044	100	1,144
5	Puttur	...	..		..	700	..	..	..	..	..		3	..	..	..	4	684	300	984
	Total ..	..	1,540	2,600	3,320	5,106	..	..	..	..	4,860	7,700	15	3,336	739	..	24	4,860	2,400	7,260
	(3) Elementary schools ..	..	..	..	..	..	..	..	..	..	..	..	97	5,395	1,430	..	..	..	..	..
	Grand Total ..	..	2,398	4,000	3,720	5,400	332	..	..	..	6,450	9,400	118	9,972	2,169	..	32	6,060	2,400	8,460

IV.—Statement showing the Receipts and Charges of Local Fund Schools in the South Canara District for the Official Year 1886-87—*cont.*

Number.	Names of Schools.	Charges—*cont.*																						Remarks.	
		Stipents of Students.				Clerks.				Servants.				Rent.		Furniture.		Maps, Books, &c.		Miscellaneous.		Total.			
		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.													
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.		
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	
	(1) Training schools—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.		
1	*Normal* school, Mangalore.	12	720	16	1,020	..	..	..	..	1	60	1	60	..	..	50	20	..	..	81	80	2,027	2,260		
2	Three sessional schools.	..	325	..	480	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	450	600		
	Total ..	12	1,045	16	1,500	..	..	..	..	1	60	1	60	..	..	50	20	..	..	81	80	2,477	2,860		
	(2) Secondary schools—																							Reserve. 1885-86.	Reserve. 1886-87.
1	Coondapoor ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	..	24	50	48	1,230	2,200	60	100
2	Udipi ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	100	24	48	24	27	48	1,390	1,400	80	100
3	Kásaragód ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	24	24	24	48	1,210	2,090	40	200
4	Karkal ..	..	..	..	..	..	..	..	..	1	60	1	60	..	..	..	24	24	24	26	48	810	1,300	40	..
5	Puttur ..	..	..	..	..	..	..	..	..	..	..	1	60	..	..	..	24	..	24	..	48	..	1,140	..	60
	Total ..	..	..	..	..	..	..	..	..	4	240	5	300	..	..	100	120	98	120	127	240	4,640	8,040	220	460
	(3) Elementary schools ..	..	..	..	..	..	..	..	..	3	252	..	..	..	..	..	..	..	..	53	..	7,130	..	..	..
																								Total including reserve.	
	Grand Total ..	12	1,045	16	1,500	..	..	..	..	8	552	6	360	..	..	150	140	98	120	261	320	14,247	10,900	14,467	11,360

IV-B.—List of Salary Grants provided in the Budget of the District Board of the South Canara District for the Official Year 1886-87.—*Nil.*

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87.

Institutions.	Fixed Charges.																			
	Superintendence.				Medical Subordinates.				Clerks.				Servants.				Midwives and Midwifery Pupils.			
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(*a*) Hospitals and Dispensaries—		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Dispensary at Udipi	..	..	..	..	1	585	1	675	..	..	..	..	2	132	2	132	..	..	1	160
2. Do. at Puttur	..	..	..	..	1	675	1	615	..	..	..	..	2	132	2	132	..	..	..	..
3. Do. at Kásaragód	..	..	..	..	1	675	1	675	..	..	..	..	2	132	2	132	..	..	..	..
4. Do. at Coondapoor	..	..	..	..	1	675	1	675	..	..	..	..	2	132	2	132	..	..	..	..
5. Do. at Bantvál	..	..	..	..	1	675	1	420	..	..	..	..	2	132	2	132	..	..	..	..
6. Do. at Karkal	..	..	..	..	1	450	1	615	..	..	..	..	2	132	2	132	..	..	..	..
Total ..	..	..	..	..	6	3 735	6	3,675	..	..	..	..	12	792	12	792	..	..	1	160
(*b*) Itinerating Medical Establishment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*c*) Chattrams—																				
1. Subramanya	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
2. Charmady	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
3. Hossangadi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
4. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
5. Someshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
6. Guruvainkere	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
7. Nagodi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	7	252	7	252	..	..	..	..
(*d*) Public Bungalows—																				
1. Feringapet	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
2. Panemangalore	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
3. Puttur	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
4. Madnoor	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
5. Sulliya	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
6. Sampaje	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	48	..	..	..	..
7. Siradi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
8. Hosdroog	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges—*cont.*				Contingent Charges.														Remarks.
	Medical Pupils.				Medicines and Surgical Instruments.		Supplies.		Diet of Patients and feeding charges of Travellers.		Rents.		Furniture.		Sundries.		Total.		
	1885-86.		1886-87.																
	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
(*a*) Hospitals and Dispensaries—		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Dispensary at Udipi	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,067	1,344	
2. Do. at Puttur	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,124	
3. Do. at Kásaragód	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,184	
4. Do. at Coondapoor	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	1,157	1,184	
5. Do. at Bantvál	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	45	1,157	927	
6. Do. at Karkal	..	..	..	..	150	180	50	50	50	50	..	..	50	50	50	47	932	1,124	
Total	..	..	..	..	900	1,080	300	300	300	300	..	..	300	300	300	280	6,627	6,887	
(*b*) Itinerating Medical Establishment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
(*c*) Chattrams—																			
1. Subramanya	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
2. Charmady	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
3. Hossangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	28	282	280	
4. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
5. Someshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
6. Guruvainkere	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
7. Nagodi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	28	282	280	
(*d*) Public Bungalows—																			
1. Feringapet	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
2. Panemangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
3. Puttur	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
4. Madnoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
5. Sulliya	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
6. Sampaje	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
7. Siradi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
8. Hosdroog	..	..	..	..	..	..	..	..	..	..	..	..	..	..					

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges.																			
	Superintendence.				Medical Subordinates.				Clerks.				Servants.				Midwives and Midwifery Pupils.			
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(*d*) Public Bungalows—*cont.*		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.		Rs.
9. Kásaragód	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
10. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
11. Bekal	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
12. Kumbla	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
13. Manjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
14. Kaup	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
15. Kirmanjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
16. Byndur	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
17. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	1	36	1	36	..	..	..	..
18. Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..								
Total	..	..	..	..	..	..	..	..	..	..	..	..	18	648	18	660	..	..	..	..
(*e*) Markets—																				
1. Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*f*) Other institutions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total	..	..	..	..	6	3,735	6	3,675	..	..	..	..	37	1,692	37	1,704	..	..	1	160

V.—Detail of Charges in Local Fund Hospitals, Dispensaries and Public and Charitable Institutions in the South Canara District for the Official Year 1886-87—*cont.*

Institutions.	Fixed Charges—*cont.*				Contingent Charges.														Remarks.
	Medical Pupils.				Medicines and Surgical Instruments.		Supplies.		Diet of Patients and feeding charges of Travellers.		Rents.		Furniture.		Sundries.		Total.		
	1885-86.		1886-87.																
	Number.	Amount.	Number.	Amount.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
(*d*) Public Bungalows—*cont.*		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9. Kásaragód	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	40	698	700	
10. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
11. Bekal	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
12. Kumbla	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
13. Manjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
14. Kaup	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
15. Kirmanjeshwar	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
16. Byndur	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
17. Punjalkatta	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
18. Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	40	698	700	
(*e*) Markets—																			
1. Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
(*f*) Other institutions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..			..	..	..	
Grand Total ..	..	..	..	..	900	1,080	300	300	300	300	..	..	300	300	380	348	7,607	7,867	

VI.—Statement showing the Details of Sanitary Expenditure in the South Canara District for the Official Year 1886-87.

Taluk.	Area.	Population.	Village.	Population.	Water-supply.	Village-site.	Scavenging establishment.	Fairs and Festivals.	Other Sanitary outlay.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					Rs.		Rs.	Rs.	Rs.	Rs.	
Mangalore	550,752	249,049	Karinja	1,494	10	..	..	30	50	460	
			Bantvál	3,090		..	240	..			
			Mulky	1,568		..	120	..			
			Kudupu	656		..	..	10			
Udipi	570,731	237,432	Udipi	4,449	10	..	240	60	50	480	
			Karkal	3,392		..	120	..			
Kásaragód	680,947	243,881	Panemangalore	1,481	10	..	120	..	50	560	
			Kásaragód	4,191		..	240	..			
			Hosdroog	4,581		..	20	..			
			Vittal	2,547		..	120	..			
Uppinangadi	670,157	110,367	Uppinangadi	1,612	10	..	60	..	120	610	
			Dharmastala	1,325		..	..	150			
			Subramanya	440		..	..	150			
			Puttur	2,481		..	120	..			
Coondapoor	336,000	115,113	Coondapoor	2,815	10	..	120	..	50	260	
			Kollur	783		..	..	80			
			Total ..	..	50	..	1,520	480	320	2,370	

VII.—Statement of Receipts and Expenditure on account of Endowments in the South Canara District for the Official Year 1886-87.

Designation of Endowment.	Receipts.									Expenditure.										Remarks.
	Balance.	Government contributions.	Other contributions.	Interest.	Rents and produce of land and market fees.	Miscellaneous school-fees.	Contribution from general local revenues.		Total.	Allotted for public works.	Cost of supervision and tools and plant.	Fixed charges.	Contingent charges.	Allotted for education.	Allotted for dispensaries.	Allotted for other purposes (reserve).	Repayment of loan.	Total.	Balance.	
							As loan.	As contribution.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Schools	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Hospitals and dispensaries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Choultries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Markets	..	..	..	..	100	..	..	..	100	100	..	..	..	..	..	..	..	100	..	
5. Miscellaneous' viz., District officers, bungalows.	..	..	* 528	..	72	..	..	..	600	600	..	..	..	..	..	..	..	600	..	* Amount of annual subscription.
Total ..	..	..	528	..	172	..	..	..	700	700	..	..	..	..	..	..	..	700	..	

853

P. W. D.

Govt. of {1886} Madras.

FINANCIAL.

1971 way 7. August/86

Recorded.

Signed

Issued

Recd. *Encl.*

G.O., 5th July 1886, No. 759 L.F.

1971 way 7. August/86

JULY.

S. E. IV. Circle

Ex. E. P. W. Accts.

Local Fund Budget.

Reviewing the — of the South Canara district for 1886-87.

With Order