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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	1783	Press.
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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

15th March 1877, No. 919.

Local Funds—Budgets.

Read the following papers:—

No. 166. *Proceedings of the Board of Revenue, dated 16th January 1877, No. 173.*

Read again letter from the President of the Local Fund Boards, Malabar District, dated 6th October 1876, No. 359, recorded in Board's Proceedings, 24th November 1876, No. 2955-A.

Read also the following papers:—

From the President of the Local Fund Boards, Malabar District, dated 23rd December 1876, No. 486, submitting Local Fund Budget of Calicut Circle for 1877-78.

From Surgeon-Major H. KING, M.B., A.M., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 12th October 1876.

I have the honor to state that the provision for Sanitation made in the Budget Estimate of the Calicut Circle for 1877-78 appears to me inadequate. The total estimated income is Rupees 2,35,200, of which a sum of Rupees 2,100 only is devoted to Sanitary purposes. Taking, as I have hitherto done, one-third of the Land Cess as a basis of calculation, the allotment amounts to 8.1 per cent. of available income, while the percentage for 1876-77 was 11.2, and I have elsewhere shown reason for holding that the proportion should not fall below 18 per cent. (*vide* Annual Report for 1875, paragraph 260).

2. Only three towns in the circle are provided with a Conservancy Establishment.

3. The provision for Vaccination (Rupees 2,000) is also insufficient. The sanctioned rules of the department require that the circle should maintain a Superintendent and a first-class Vaccinator in each taluq. These, if paid at minimum rates, will cost Rupees 150 per mensem, leaving less than Rupees 17 for the pay of second-class vaccinators and probationers and for contingent expenses.

From Surgeon-Major G. BIDIE, M.B., Secretary to the Surgeon-General, Indian Medical Department, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 9th December 1876, No. 8768.

I have the honor, by desire of the Surgeon-General, to submit the following remarks on the 1877-78 Local Fund Budget Estimate, Grant III, Calicut Circle:—

Ponani.—The allotment for this Dispensary seems sufficient except in the item of "Medicines and Apparatus." The provision of Rupees 150 for drugs and instruments

is inadequate. It should be raised to Rupees 200 (the current year's grant) with reference to the actuals of past year.

Munjeri.—The provision made for the maintenance of this Dispensary calls for no remarks save in the following case:—The sum of Rupees 660 provided for the pay of the medical subordinate should be reduced to Rupees 540, the current year's grant, the salary of the first-class Hospital Assistant now in charge of the Dispensary being Rupees 720 per annum, *minus* one-fourth of his pay* contributed by Government and paid from Provincial Funds.

Gudalur.—The provision made for this Dispensary seems adequate.

Tytheri.—The sum of Rupees 390 set apart for the pay of the medical subordinate is quite inadequate. It should be raised to Rupees 870, being the moiety pay and allowances of the Passed Hospital Apprentice now in charge of the Dispensary on his promotion to the grade of second-class Assistant Apothecary, the rest being borne by Government as sanctioned in G.O., No. 31, of the 8th January 1875, Financial Department. The other items call for no remarks.

From Colonel R. M. MACDONALD, Director of Public Instruction, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 5th January 1877, No. 2.

Adverting to the Budget Estimate for the year 1877-78 for the Calicut Circle, I have the honor to state that the provision made is sufficient.

The Local Fund Budget Estimates of the Calicut Circle for 1877-78 will be submitted for the orders of Government.

2. The heavy retrenchment of the Provincial Grant for Roads has produced great difficulty, and necessitates sudden stopping of works in the current year. The matter has been fully placed before Government, who have refused to restore the Provincial Grant. In the resolution of the Local Board, dated 5th December 1876, now submitted, they remonstrate in language which is somewhat violent against the retrenchment, which they attribute to a mistake in the Board's office, whereas, as shown in Board's Proceedings dated 14th December 1876, No. 3184, the Collector and President is responsible for the exhibition of the fictitious balance, the adjustment ordered by the Accountant-General not having been correctly exhibited in his accounts. The Board of Revenue unfortunately do not agree with the Local Board in the opinion that the error could have been remedied by distributing the retrenchment over other circles. Four-and-a-quarter lakhs were retrenched from other circles already, and the Local Fund Board forget the enormous grants, disproportionate in the Board's opinion to the claims of the circle, which they have received in past years.

3. When the Budgets were first received, the Board on examining the Regular Estimate were compelled to suggest the cessation of expenditure on New Works and a considerable reduction of maintenance grants in 1877-78; and the estimates were

returned to the President for revision (Board's Proceedings, 24th November 1876, No. 2955-A). The Budgets have, however, been returned unrevised, but accompanied by a statement showing expenditure on works up to 30th November, and sums which, in the opinion of the District Engineer, are required for the current year. Of these requirements, a considerable sum seems to be for Loan Fund Works. The Board called for a statement of the receipts of loan and expenditure on the Loan Fund Works, but this has not been sent. It is obvious that the postponement of grants for these works to avoid deficit is in fact applying the loan to works other than those for which it was sanctioned, and that this course can only be temporarily allowed. The President will send the statement called for without delay.

4. The following statement shows the expenditure, &c., to 30th November, according to the statement furnished by the District Engineer:—

	New Works.	Repairs.	Total.
	RS.	RS.	RS.
Grant	54,383	1,29,209	1,83,592
Outlay with grants	18,774	90,038	1,08,812
" without and in excess of grant	4,982	1,399	6,381
Required	20,252	12,682	32,934
Saving	44,008	1,04,119	1,48,127
Actual outlay, Public Works Department	10,375	25,090	35,465
" Other	23,756	86,887	1,10,643
	23,756	91,437	1,15,193

Of the sum here shown as required, Rupees 7,063, are as far as the Board can make out from the statement due under

	RS.
New Works—	
Item 2, Calicut Range	1,359
Item 1, Ernad Range	5,000
	6,359
Repairs—	
Item 7, Calicut	618
Item 1, Ernad	86
	704
	7,063

* Item 1, Calicut Range.

Government decide what measures are to be adopted to raise more money in the circle. A sum of Rupees 550 is, it is stated, recoverable from the Mysore Government on account of the bridge over the Mavinhulla river on the frontier (G.O., 30th June 1873, No. 1687, Public Works Department). This will be entered in the Budget of 1877-78.

5. The grants of the current year will be revised in separate Proceedings, and reduced to the amounts given as expended in the District Engineer's statement, and further grants made to cover the excess outlay and the contract payments. The rest of

the current year's grants will be cancelled. The Board's Regular Estimate of expenditure for 1876-77 will then be as follows:—

	Road Fund.	General Fund.
	RS.	RS.
Grant I—		
New Works	35,115	..
Repairs	92,141	2,660
Public Works Department Establishment	30,676	..
Tolls and Ferries	900	..
Tools and Plant	1,240	27
Contingencies	200	..
Contributions	2,500	..
Loan payments	8,110	..
	1,70,882	2,687
Grant II	..	33,106
" III	..	21,938
" IV	3,350	849
	1,74,232	58,580
Receipts as per Board's Proceedings, 24th November 1876	1,60,592	50,392
	— 13,640	— 8,188

These balances will be taken to the Budget of 1877-78.

6. BUDGET OF 1877-78, STATEMENT I-A, RECEIPTS.—No credit is taken for Provincial Grants either for roads or schools. The usual grants for schools, but they observe that in G.O., dated 30th December 1876, No. 2335, reviewing the Budget of the Canara Circle, Government have declared that it was not intended to withdraw these grants, and accordingly the grants for schools in the Calicut Circle should be included. Some of the schools on account of which the

1. Peruvembu	RS. 160	grant was made have however been closed;
2. Old Rate School, Ponani	510	and on examining the Board find that it
3. Tritala	243	ought to be reduced to Rupees 6,002, the
4. Pennayur	240	grants for the schools marginally noted
5. Ennakkal	237	being deducted. Rupees 6,000 will be
6. Triprayur	238	entered in the Budget. The receipts from
	1,638	Tolls are estimated at Rupees 44,400
	7,630	against Rupees 32,000 in the current year's
Balance	6,002	Budget. Of the increase Rupees 3,500 are

due to the substitution of a Local Fund for a Municipal toll at Calicut already sanctioned (G.O., 18th April 1876, No. 701), from which Rupees 1,100, the Municipal income from the old toll, is to be paid to the Commissioners, and Rupees 10,900 are to be obtained from twelve new tolls to be established at the places specified in the Local Board's Proceedings of the 20th [September 1876, enclosed in the President's letter, 6th October 1876, No. 359. These tolls are, it would seem, to be leased out; but some of them seem likely to produce sums so very small (these are estimated at Rupees 500 each, two at Rupees 300 and one at Rupees 200) that it seems scarcely worth while to establish them. It is difficult to decide whether these tolls should be sanctioned or not without further information as to the sites and rates. It appears to the Board that a clear report on the toll system of Malabar, giving an exact list of all the tolls, Municipal and

Local, showing the rates levied and proceeds of each and illustrated by a map, is very much wanted. The Board have no information on these points. Mr. Logan is requested to furnish such a report, and also to give further particulars regarding the proposed new tolls. Pending this report, the Board recommend that the Budget entries be left undisturbed, but that the new tolls be not established pending further orders. They are, the Board presume, not to be under the Local Funds Act.

7. The Local Board further propose to reintroduce the House-tax and to make it applicable to all purposes of the General Fund, cancelling such parts of the Local Fund Rules relating to the Union Funds as would render such application illegal. The proposal is fully approved by the Board, who have supported a similar one made by the Local Fund Board, Tellicherry. The estimated proceeds of the tax in Calicut are Rupees 55,000, which is derived from a tax averaging Rupees 1-10-7 under the first four classes in the schedule on 11-22 per cent. of the houses in the circle. The details of the estimate are given in paragraph 28 of the President's letter forwarding the Budget.

8. School fees are estimated at Rupees 3,500 instead of Rupees 3,000, as it is intended to enhance the rates in the Middle-class Schools. Six of them are, however, to be closed, but sanction of Government does not seem to have been obtained for, and the matter should be made the subject of separate report. The Board have entered the contribution of Rupees 550 from the Government of Mysore above adverted to. To provide for the heavy demands on the Road Fund, it is proposed to credit to that fund the whole of the receipts from Land Cess. This appears to the Board to be absolutely necessary. The

	RS.
Road Fund	1,50,310
Endowment Fund	250
General Fund	58,510
Total	2,09,070

9. GRANT I, STATEMENT II, ROAD FUND.—No new works are provided for except the Nuradi Bridge, for which the balance due to the Contractor in 1877-78 is entered. Repair allotments have already been reduced by the Local Fund Board 5 per cent. all round, but the Budget cannot be balanced without a further reduction of 5 per cent. The grant for repairs will then be Rupees 1,04,110, of which Rupees 94,470 will be in favor of the Public Works Department. The share of the cost of general management chargeable to the Road Fund will be Rupees 1,570. Tolls and Ferries are entered at Rupees 1,250 against Rupees 1,000 in the current year, but the increase is not explained. For repayment of loan Rupees 8,240 are provided, and Rupees 3,500 for contributions. A small sum of Rupees 2,290 can alone be provided as Reserve, and the Road Fund will close without any balance.

10. STATEMENT II-A, PARTS I AND II.—As already stated provision is made for the Nuradi Bridge only under New Works. Under Repairs all the roads entered in the current year's Budget are provided for, and six new items (petty roads and bridle-paths) are entered in the appendix. The allotment of Rupees 800 for repairs of schools and Rupees 1,800 for repairs of bungalows, hospitals, and chuttrums will be classed under Civil Buildings, and the grant, Rupees 350, for avenues under Miscellaneous Public Improvement.

Grant I is—

Road Fund ..	Rs.
General Fund ..	1,48,740
	2,980
Total ..	1,51,720

11. GRANT II.—The allotment for inspection is the same as in the current year. Local Fund Schools cost Rupees 26,468, of which Rupees 5,892 are for the Palghat High School; Rupees 8,528 for ten Middle-class Schools; Rupees 5,948 for Hind Elementary Schools; and Rupees 6,100 for Moplah Schools. The item Book-hawker Rupees 540, is not understood, as there are no receipts from sale of books, and no provision for replenishing stock. The President will be good enough to explain on what system the men work. Grant II is Rupees 30,470 chargeable to the General Fund.

12. GRANT III.—The provision for Hospitals is Rupees 10,440, or less by Rupees 1,210 than the grant for the current year. This is not explained by the decrease in dieting charges, owing to the resolution that only pauper patients are to be treated (the Board presume *fed* is meant) *gratis*, as the diet grant shows a decrease of Rupees 420 only. The provision for Medical Subordinates' salaries and for medicine have also been reduced. The former will be raised to Rupees 2,130, and the latter to Rupees 1,800 in conformity with the suggestions of the Surgeon-General making the grant for Hospitals and Dispensaries Rupees 10,850. Rupees 2,000 are allotted for the year.

to provide the minimum establishment under the new system. Superintendent of Vaccination on Rupees 70 per mensem, two first-class Vaccinators on Rupees 18, four on Rupees 15, one second-class Vaccinator on Rupees 10, and Wynsad allowance for one Vaccinator on Rupees 5 per mensem, besides contingencies Rupees 48 and temporary Vaccinator on Rupees 300 as included in the grant entered. The Sanitary Commissioner complains that the Sanitation grant is insufficient. The only other item calling for notice is the contribution to the Calicut and Palghat Municipalities, for which Rupees 5,000 are allotted instead of Rupees 3,250, to provide, it is stated, for half the net charges of the Dispensaries in those places. This principle has been approved, but the contributions of the two Municipalities ought to have been separated, and details should be given of the receipts and charges of the two institutions. The President will supply these omissions.

Grant III is—

Endowment Fund ..	Rs.
General Fund ..	250
	22,110
Total ..	22,660

13. GRANT IV.—The contributions for the Controlling Establishment at the Presidency and in the Collector's office should each be Rupees 650. Grant IV is chargeable as follows—

Road Fund ..	Rs.
General Fund ..	1,570
	630
Total ..	2,190

14. The General Fund Reserve ought to be Rupees 6,670, but only Rupees 2,030 can be found.

15. The following is an abstract of the Budget as revised by the Board of Revenue:—

Road Fund ..	Rs.	Grant I (Road Fund ..)	Rs.
Endowment Fund ..	1,50,310	General Fund ..	1,48,740
General Fund ..	58,510		2,980
		Grant II (General Fund ..)	1,51,720
		Grant III (Endowment Fund ..)	250
		General Fund ..	22,110
		Grant IV (Road Fund ..)	1,570
		General Fund ..	630
		General Fund Reserve ..	2,190
Total ..	2,09,070	Balances ..	2,030
			2,09,070

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 167.

No. 167-A.

No. 167-B.

ORDER THEREON, 15th March 1877, No. 919.

The estimated Receipts and Expenditure of the Calicut Local Fund Circle for 1877-78, as submitted by the Board of Revenue, are compared below with the Budget for the current year:—

	RECEIPTS.	Estimate, 1876-77.	Estimate, 1877-78.
Balances—		Rs.	Rs.
Road Fund ..		16,830	13,540
General Fund ..		— 650	— 8,120
Allotments from General Revenue—			
Provincial Funds—			
For Roads ..		95,030	..
„ Schools ..		7,530	6,000
„ General purposes ..		15,000	..
Special Funds ..		35,000	31,000
Cess on Land ..		78,000	78,000
Tolls ..		32,000	44,400
House-tax ..		..	55,000
Fees in Schools ..		3,000	3,500
Contributions from other Circles, &c. ..		7,750	7,950
Receipts from Endowments, &c. ..		500	250
Miscellaneous ..		3,000	1,800
Total ..		2,93,030	2,09,070

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.			
New Works—			
Communications		40,560	3,400
Repairs—			
Communications		1,21,720	1,04,110
Civil Buildings		730	2,000
Miscellaneous Public Improvements		2,000	350
Establishment, Public Works Department		34,470	21,650
Petty Establishment		2,820	2,820
Tolls and Ferries		1,000	1,250
Tools and Plant		1,650	1,110
Road Fund Reserve		22,050	2,290
Contributions to other Circles, &c.		2,500	3,600
Miscellaneous		8,400	8,540
GRANT II.			
Inspection		2,470	3,300
Local Fund Schools		17,010	14,420
Salary Grants			6,048
Results Grants		9,000	6,000
Miscellaneous		1,030	612
GRANT III.			
Hospitals and Dispensaries		11,850	10,850
Vaccination			2,200
Sanitation		990	970
Choultries		1,510	1,220
Travellers' Bungalows		3,250	5,000
Miscellaneous			
GRANT IV.			
Establishment		2,000	2,100
General Reserve		2,050	2,030
Balances—			
Road Fund		70	
Total		2,93,090	2,09,070

2. The Regular Estimate for the current year is accepted as revised by the Board of Revenue, but in consideration of the reduced expenditure ordered in paragraph 4 of their Proceedings below what the District Engineer considered to be really required, the Government resolve to give a grant from Provincial Funds for 1877-78 of Rupees 25,000.* In the event of the President considering the state of any of the works in question to be such as to cause a risk of a break in the line of communication, if the work be not taken in hand before the beginning of the year he is authorized to advance the amount from the Treasury subject to adjustment on the 1st April.

Stated to be required—		
Ordinary		20,262
Loan Funds		12,793
		33,045
Allowed—		
Ordinary	7,063	
Loan	5,000	
		12,063
		20,982
* Works		20,000
Establishment		5,000
Total		25,000

3. The Board of Revenue have rightly inserted a Provincial grant of Rs. 6,000 on account of the old Rate Schools.

4. The orders passed regarding the reimposition of the House-tax and the submission of a revised Budget for the Tellicherry Circle will be considered applicable to the Calicut Circle also, and the present Budget is provisionally sanctioned in a similar manner, with the addition of the grant of Rupees 25,000 for Public Works. Detailed instructions for the appropriation of this amount must be issued by the Board of Revenue with reference to the correspondence quoted in paragraph 5 to their Proceedings submitting the Budget.

(True Extract.)

Offg. Chief Secretary.

To the Board of Revenue, with eight enclosures.

- " Revenue Department.
- " Public Works Department.
- " Accountant-General.
- " Sanitary Commissioner.
- " Surgeon-General, Indian Medical Department.
- " Director of Public Instruction.
- " President of the Municipal Commissions, Malabar District.

Exd. J. Wright.

1880: Referred
Nov 1937

Govt. of 1877-78

FINANCIAL.

To THE BOARD OF REVENUE.

Ac.

Ac.

Dated March, 1878.

Head

27

By 27 March

Per

G.O. 1500 March 1877, No. 919.

Referred

MARCH.

Nos. 166-167 B.

Local Funds—Produce. — Budget Estimate of
Calcutta Circle for 1877-78, returned.

By 1785

Adopted

1880 March 1937