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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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Archives I—10,006—19-4-79.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

28th December 1877, No. 2960.

Local Funds—Budget.

Read the following papers:—

No. 182. *Proceedings of the Board of Revenue, dated 27th November 1877 No.* 5084

Read the following letters:—

From the President, Local Fund Boards, Malabar District, dated 12th October, 1877, No. 564, submitting Local Fund Budget of Calicut Circle for 1878-79.

From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated 6th November 1877, No. 1795.

I have the honor to report that the Calicut Local Fund Board has made a very meagre provision for sanitary purposes in their estimate for 1878-79. It is proposed to allot only Rupees 2,100, which gives a percentage of 8·07 only of available income. How this small amount is to be spent is not even sufficiently detailed. Rupees 850 go towards the pay of the Conservancy Establishment and Rupees 1,250 for Miscellaneous Charges, of which Rupees 600 are to be spent in digging wells.

2. The provision for Vaccination also does not appear to be sufficient. Rupees 2,520 are allotted for this purpose, which, after paying for one Deputy Inspector of Vaccination and seven first-class Vaccinators, leaves only Rupees 120 for second-class Vaccinators, Contingencies, &c.

The Local Fund Budget of the Calicut Circle for 1878-79 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1877-78.

2. RECEIPTS.—The opening balances should be Rupees 1,104 in deficit under the Road Fund, and Rupees 2,482 in deficit under the General Fund. The Palghaut High School having been made over to Government, the Provincial Grant of Rupees 4,170 due for the remaining Old Rate Schools in the Circle is entered. The Tolls are expected to yield Rupees 26,360 against an estimate of Rupees 44,400. The decrease is owing to the transfer of three toll-gates to the Nilgiris and to the non-establishment of the new tolls proposed in the Budget pending the report on the Malabar Tolls called for. A list of the toll-gates, the rates levied, and the proceeds is now submitted, and will be noticed further below. The total receipts amount to Rupees 1,79,584 distributed as follows:—

Vide G.O., F. D., 21st March 1877, No. 117.
" " " 4th Sept. " " 2250.

	Rs.
Road Fund	1,45,825
Endowment Fund	360
General Fund	33,399
Total ..	1,79,584

3. GRANT I, EXPENDITURE.—The probable expenditure on New Works—Communications—is given as Rupees 16,000, of which Rupees 10,134 are stated to have been spent up to August last. The amount sanctioned to date according to the Registers kept in this office is only Rupees 3,870. The greater portion of the amount

already spent is, the Board presume, the excess expenditure incurred in 1876-77 on some emergent works without allotments and to meet which the Government have allowed a special grant of Rupees 25,000 from Provincial Funds in the current year's Budget. The expenditure on Repairs—Communications—is put down at Rupees 91,714 against Rupees 1,04,324, the allotment sanctioned up to date. The cost of Public Works Supervision and of Tools and Plant should be Rupees 26,312 and Rupees 1,110, respectively.

4. GRANT II.—The cost of Educational Inspection is given as Rupees 3,495 [illegible] actuals of 1876-77, but the actuals of the year were only Rupees 3,410, which are entered in the Regular Estimate. Rupees 6,686 are entered under Fixed Salaries of Masters in the Local Fund Schools. Leaving out of calculation the Palghaut High School, the provision in the Budget on this account is Rupees 5,556, and the expenditure is not likely to exceed this sum. The proposed expenditure for the items noted in the margin are also reduced with reference to actuals.

	RS.
Stipends to Hindu Schools	1,800
Book Hawkers	540

5. GRANT III.—Considering the actuals of 1876-77, and also the fact that the Gudalore Dispensary has been transferred to the Nilgiri Circle, the Board think that the estimate under the marginally noted items is excessive and is accordingly reduced to the amounts shown opposite to them.

	RS.
Clerks and Servants	1,400
Contingencies	2,163

6. In the Regular Estimate the contributions to the Calicut and Palghaut Dispensaries of Rupees 4,000 and Rupees 2,000 are entered. In passing the Budget the Board called attention to the provision of Rupees 3,800 for the one and Rupees 1,200 for the other as excessive, and called for statement of the receipts and charges of the institutions. This has never been furnished, but the enhanced sums now entered are stated to be provided with reference to the [illegible] but whether gross or net does not appear. The amounts contributed for these Dispensaries during the last two years are given in the margin, and the Board recommend that the increased contributions be disallowed as the General Fund will be left largely in deficit at the end of the year. The Regular Estimate of expenditure, as revised by the Board of Revenue, is as follows:—

	RS.
1876-77	3,509
1875-76	3,334

	Road Fund.	Endowment Fund.	General Fund.
	RS.	RS.	RS.
New Works—			
Communications	16,000	..	..
Civil Buildings	..	..	675
Repairs—			
Communications	91,714	..	..
Civil Buildings	..	..	3,042
Cost of Supervision by Public Works Dept. ..	25,406	..	906
Tools and Plant	891	..	..
Contingencies	1,073	..	37
Contributions	100	..	..
Loan	3,600	..	..
Grant I	3,210	..	..
„ II	1,46,994	..	4,660
„ III	..	..	24,101
„ IV	..	360	22,281
Receipts	1,570	..	320
Total ..	1,48,564	360	51,362
	1,45,825	360	33,399
	— 2,739	..	—17,963

These balances will be taken to the Budget for 1878-79.

BUDGET FOR 1878-79.

7. STATEMENT I-A, REVENUE AND RECEIPTS.—As in the Regular Estimate credit is taken for the Provincial Grant of Rupees 4,170 due to the Old Rate Schools in the Circle exclusive of Palghaut. Ferry rents are estimated at Rupees 33,000 calculated with reference to the actual sales for 1877-78.

8. As in the current year the Cess on Land is expected to yield Rupees 78,000. As the President does not take credit for the increased Cess, nor for the Hou[illegible] the Budget as drafted closes with a large deficit of Rupees 40,300 under the General Fund, which is inadmissible. No provision whatever is made for New Works. The maintenance grants of *all the roads* in the Wynaad Taluq and of some other roads are reduced for want of funds. The Board think that they may reckon on the Draft Bill for doubling the Land Cess which is under the consideration of Government in the Legislative Department becoming law before the beginning of next fasli, and seven-eighths of the increased demand will fall due in the official year. The Board think the estimate of Land Cess may be taken at Rupees 1,48,000.

Vide G.O., F,D., 19th Sept. 1877, No. 2339.
„ „ „ 22nd „ „ „ 2366.

9. The receipts from Tolls are put down at Rupees 37,000. A separate list of the tolls existing as well as of those newly proposed is sent up, but no report is furnished nor any map, as ordered, showing the position of the several tolls. The Board are unable to identify them all, the descriptions of some (*e.g.*, "On the 19th mile of the road from Palghaut; on the fourth mile of the Karkur ghaut road") being quite insufficient. The existing tolls are sixteen in number including those at are near Calicut substituted for Municipal tolls where Local Fund schedule rates are levied and yield Rupees 10,140 a year. One is leased as a ferry at present. Four are in the Wynaad and produce Rupees 7,343. Three of the remaining tolls in the plain taluqs yield only Rupees 750 and seem not worth keeping up. The rates on these tolls are various but generally below schedule rates. Foot passengers, palanquins, and sheep and goats are made subject to toll. At the Tambercherry toll in Wynaad rates so high as one rupee and twelve annas on four and two wheeled carriages and double schedule rates on carts drawn by four bullocks are levied. The new tolls proposed are eleven in number and are to yield Rupees 10,900 at schedule rates. No explanation is given with reference to Board's remarks in paragraph 6 of their Proceedings recorded in G.O., 15th March 1877, No. 919. Three more tolls making five in all are proposed for the Tambercherry line and the same for the Karkur ghaut road. The President will furnish a report explanatory of the statement and a map on which the sites of the tolls are marked. He will also submit draft notification for the establishment of the new tolls if the Local Fund Board consider that they will still be wanted after the Land Cess is doubled. The Board think that in such case all the tolls on the same line (*e.g.*, Karkur and Tambercherry roads) should be equalized, and therefore put under the Local Funds Act and included in the notification. Pending report the entries will be retained in the Budget.

10. The increase under Choultry receipts is owing to the grant of endowments to five chuttrums in G.O., Financial Department, dated 24th May 1877, No. 1803. The total Local Fund Receipts amount to Rupees 2,17,980 as given below:—

	RS.
Road Fund	1,74,580
Endowment Fund	360
General do.	43,040
Total ..	2,17,980

11. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The allotment of Rupees 12,197 provided under New Works for repairs of bridges should properly be shown under Repairs, and that for repairs should be

Rupees 1,06,710 as noticed further on. The cost of Public Works Supervision and the share of the cost of General Management chargeable to the Road Fund should be Rupees 25,130 and Rupees 1,930, respectively. The allotment for Tools and Plant should be Rupees 1,070. The Road Fund Reserve should be Rupees 17,730. The total Road Fund Expenditure amounts to Rupees 1,65,500, leaving a balance of Rupees 9,080.

12. STATEMENT II-A—PART I, NEW WORKS.—Part I contains seven items all of which are special repair works and should be shown in Part II. These works are unsanctioned and cannot be undertaken until the estimates are submitted to and sanctioned by competent authority. The President is requested to call for estimates.

13. PART II, REPAIRS.—Rupees 75,362 are allotted for road repairs against Rupees 1,04,110 in the current year. For want of funds the maintenance grants for the marginally-noted Wynaad roads are reduced. Funds being available under the Board's estimate of Land Cess these as well as the grants for some other roads are raised to the sums provided in the current year.

1. Mupyanad District Road.
2. Tambercherry Ghaut Road.
3. Lackadie to Manantody *vid* Terriote.
4. Manantody to Sultan's Battery.
5. Junction line between Tambercherry Ghaut Road and Manantody to Sultan's Battery.
6. Sultan's Battery to Mupyanad District Road.

14. A sum of Rupees 2,950 is provided for repair of Civil Buildings and Miscellaneous Public Improvements, but this outlay must be postponed for want of money under the General Fund, unless the Local Fund Board can point out any other grant which can be more advantageously retrenched.

15. GRANT I is Rupees 1,63,570 chargeable to the Road Fund.

16. GRANT II, EDUCATION.—Rupees 3,570 are allotted for Inspection against Rupees 3,390 in the current year's Budget. The increase is due to a proposal to raise the pay of three Inspecting Schoolmasters from Rupees 20 to Rupees 25 each. In the present state of the General Fund the increase must be disallowed.

17. The provision for the fixed salaries of masters and for the payment of results grants on account of the schools noted in the margin is raised without any explanation. It will be reduced to the amount provided in the current year's Budget.

Kottaya.
Mayanad.
Kodavoyur.
Angadipuram.
Kongad.

18. The allotments for stipends to masters in Hindu and Moplah Schools should be reduced to Rupees 1,730 and Rupees 3,330, the actuals of 1876-77. The new grant-in-aid rules sanctioned in G.O., Financial Department, dated 9th May 1877, No. 196, will come into force from the beginning of 1878-79, and as the present rate of grants is therein reduced by one-third the Board have entered under Results Grants two-thirds of the amounts spent in 1876-77, viz., Hindu Schools 3,630, Moplah Schools 2,570.

19. Grant II is Rupees 25,730 chargeable to the General Fund.

20. GRANT III, SANITATION.—Rupees 660 are allotted for the medical subordinate attached to the Manjeri Dispensary, while the provision in the current year's Budget is only Rupees 540. No explanation is given for the increase and it is disallowed. The allotments for Vaccination and Sanitation are the same as in the current year. The Sanitary Commissioner points out the inadequacy of the provisions, but for want of funds they cannot be raised. With reference to the remarks contained in paragraph 5 above the increase under Contributions to Municipalities for Dispensaries is disallowed.

1/24/2

21. Grant III is—

	Rs.
Endowment Fund	360
General Fund	20,290
Total	20,650

22. GRANT IV, MISCELLANEOUS.—The contribution for the Controlling Establishment at the Presidency should be Rupees 770. Grant IV is—

	Rs.
Road Fund	1,930
General Fund	480
Total	2,410

23. There will be no general reserve.

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

RECEIPTS.	Rs.	CHARGES.	Rs.	Rs.
Road Fund	1,74,580	Grant I { Road Fund	1,63,570	
Endowment Fund	360	{ General Fund	..	
General Fund	43,040			1,63,570
		„ II—General Fund	..	25,730
		„ III { General Fund	20,290	
		{ Endowment Fund	360	
				20,650
		„ IV { Road Fund	1,930	
		{ General Fund	480	
				2,410
		General Reserve	..	..
		BALANCES.		
		Road Fund	9,080	
		Endowment Fund	..	
		General Fund	— 3,460	
				5,620
Total	2,17,980	Total	..	2,17,980

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 183. *Proceedings of the Board of Revenue, dated 6th December* 1877, *No.* 16,595 (*Miscellaneous*).

Read the following letter from Surgeon-Major G. BIDIE, M.B., Secretary to the Surgeon-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort St. George, 20th November 1877, No. 7486 :—

I have the honor, by desire of the Surgeon-General, to submit to your Board the following remarks on Grant III of the 1878-79 Local Fund Budget Estimate of the Calicut Circle.

PONNANY.—The provision made for this Dispensary is sufficient.

MANJERI.—The amount set apart for the maintenance of this Dispensary is the same as the current year's grant save in the item of "Medical Subordinate." A sum of Rupees 660 is provided for the pay of the first-class Hospital Assistant in charge of the Dispensary against the current year's grant of Rupees 540. This excess seems due to provision having been made for the special allowance of Rupees 10 sanctioned in G.O., No. 1173, of 19th September 1868. As this allowance was sanctioned prior to the transfer of the Dispensary to the Local Fund Board, and as no Local Fund Board or Municipality grants a similar indulgence so far as this office is aware, and since Government pay a fourth of the salary of the medical subordinate at Manjeri for affording aid to the Police sick, &c., the current year's grant of Rupees 540 recommended in this office letter, No. 8788, of the 9th December 1876, recorded in G.O., No. 919, of 15th March 1877, would appear to be adequate and may be repeated.

VYTHRI.—The pay of the Assistant Apothecary in charge of the Dispensary should be raised to Rupees 870, the current year's grant being a moiety of the pay, &c. (details as per margin) of the medical subordinate in question. The other items call for no remarks.

	Rs.	Rs.	Rs.
Pay	75	× 12	= 900
Dispensary Allowance	50	× 12	= 600
House rent	20	× 12	= 240
			2)1,740
Rupees ..			870

GUDALUR.—No provision is made for the coming year. In explanation the President of the Circle states that the Dispensary has been transferred to the Nilgiri Circle.

Submitted to Government in continuation of the Board's Proceedings, dated 27th November 1877, No. 5064.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 184. ORDER THEREON, 28th December 1877, No. 2960.

The estimated receipts and charges of the Calicut Local Fund Circle for 1878-79 are compared below with the corresponding entries in the sanctioned Budget for the current year:—

RECEIPTS.

	Estimate, 1877-78.	Estimate, 1878-79.
	Rs.	Rs.
Balances—		
Road Fund	—13,640	— 2,740
General Fund	— 8,190	—17,960
Allotments from General Revenue—		
Provincial Funds—		
For Roads	25,000	..
„ Schools	6,000	4,170
Special Funds	34,000	36,000
Cess on Land	78,000	1,48,000
Tolls	44,400	37,000
House Tax	55,000	..
Fees in Schools	3,500	1,000
Contributions from other Circles, &c.	7,950	7,100
Receipts from Endowments, &c.	250	360
Miscellaneous	1,800	5,050
Total ..	2,34,070	2,17,980

CHARGES.

	Estimate, 1877-78.	Estimate, 1878-79.
	Rs.	Rs.
GRANT I.		
New Works—		
Communications	3,400	..
Repairs—		
Communications	1,04,110	1,06,710
Civil Buildings	2,600	..
Miscellaneous Public Improvements	350	..
Establishment, Public Works Department ..	21,650 } 2,820 }	25,130
Petty Establishment	1,250	1,000
Tolls and Ferries	1,110	1,070
Tools and Plant	2,290	17,730
Road Fund Reserve	3,600	3,600
Contributions to other Circles, &c.	8,240	8,030
Loan	25,300	300
Miscellaneous		
GRANT II.		
Inspection	3,390	3,390
Local Fund Schools	14,420	8,550
Salary Grants	6,048	5,060
Results Grants	6,000	4,130
Miscellaneous	612	4,600
GRANT III.		
Hospitals and Dispensaries	10,850	9,030
Vaccination	2,520	2,520
Sanitation	2,100	2,100
Choultries	970	950
Travellers' Bungalows	1,000	1,050
Miscellaneous	5,000	5,000
GRANT IV.		
Establishment	2,190	2,410
General Reserve	2,030	..
Balances—		
Road Fund	..	9,080
General Fund	..	— 3,460
Total ..	2,34,070	2,17,980

2. The Regular Estimate for the current year as revised by the Board of Revenue closes with a deficit of Rupees 2,739 under the Road Fund and of Rupees 17,963 under the General Fund. This deficit has been rendered unavoidable by the decision to defer the reimposition of the House Tax, and to take legislative action with the view of increasing the Land Cess, but it is imperative that arrangements should be made for the restoration of financial equilibrium within the year 1878-79, and in order to secure this a sum of Rupees 5,000 of the receipts from Ferry rents may, as an exceptional case, be credited to the General, instead of to the Road Fund.

3. The Board of Revenue have rightly revised the Budget for 1878-79 on the presumption that the draft bill now under consideration in the Legislative Department will become law before the beginning of next fasli, and have thus been able to restore the maintenance grants for communications allotted in the Budget for the current year.

4. With reference to the remarks on Tolls in paragraph 9 of the Board's Proceedings the President will see that the report now called for is submitted with the least possible delay.

5. The Government fully concur with the Board of Revenue in considering that in the present state of the funds the entries referred to in paragraphs 14, 16, 17, 18 and 20 must be reduced or disallowed in the manner therein pointed out, and it is

quite impossible under present circumstances to increase the allotment for sanitary purposes. The allotment for the pay of the medical subordinate at the Vythri Dispensary must however be raised by Rupees 120 as pointed out by the Surgeon-General.

6. Notwithstanding the unsparing retrenchments advocated by the Board of Revenue the Budget as revised by them closes with a deficit balance of Rupees 3,460 under the General Fund, but as the Road Fund closes with a surplus, the General Fund deficit will be obviated by crediting that fund with a portion of the Ferry rents as above directed.

7. Subject to the above remarks the Budget is passed as revised by the Board of Revenue.

(True Extract.)

Under Secy. to Govt.

To the Board of Revenue, with 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.

Exd. J. Wright.

Revenue 1878. Dec/18
No 1942

Govt. of {1877} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated December, 28th.

Issued — "

Recd. 11 Jany: Encl.

G.O., 28th December 1877, No. 2960.

DECEMBER.

Nos. 182—184.

Dis Jany

Local Funds—Budget.—The Budget Estimat of the Local Fund Board of the Calicut Circle fo 1878-79, reviewed.

No. 124

Received

12 Jany/78.

Wilberforce