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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 825 Press ~~Mis.~~

96-100.

Dated 26-12-1911.

96-100 25/26

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Read the following papers :—

No. 96. Proceedings of the Board of Revenue, dated 8th November 1871, No. 4639.

From A. MACGREGOR, Esq., President of the Local Fund Board, Calicut Circle, to the Acting Secretary to the Board of Revenue, dated 22nd September 1871, No. 234-A.

I HAVE the honour to submit the Local Fund Budget for 1871-72 for the Calicut Circle, approved at a meeting of the Local Fund Board, held on the 18th and 19th, and prepared in the forms circulated with Government Order, dated 30th June 1871, No. 265.

2. I have appended to the Statements prescribed by the Board, an abstract, showing the receipts and charges under each Fund ; and a statement showing the state of the General Fund, for which the Board have not prescribed any form.

3. It will be seen that under all heads, Rupees 3,14,333 are estimated as Receipts and Rupees 3,11,709 as Expenditure.

4. ROAD FUND BUDGET.—The balance brought forward under this head has been calculated, 1st, on the amount of the incomplete works which remained at the beginning of the year, and for which funds had to be allotted as per list annexed ; 2ndly, on the proportion of the balance of the last year's District Road Fund to the estimate of receipts under Road Fund this year. This has been found necessary, the District being divided into two circles.

5. The Land Cess credited to the Road Fund is two-thirds of the 1 Anna cess estimated to be collected in the Circle during the 9 months from July to March, and the entire collections of the Road Cess during the first 3 months of the year, save some 2,000 Rupees appropriated to the construction of Chuttrums, etc., purposes on which the old Road Cess was in part expended. In doing this, the instructions contained in the Board's Proceedings, dated 6th July 1871, No. 949, were borne in mind.

6. The lump grant for works was apportioned in accordance with the allotments on imperial works as finally settled in the Public Works Budget.

7. The lump grant for establishment was distributed between the two circles in the ratio of the expenditure proposed to be incurred by the Public Works Department in them.

8. The item "Miscellaneous" under Special Funds consists of the 10 per cent. contribution from the sale proceeds of Escheat lands ; and the fees levied on Ponani Groynes.

9. The other items of the Road Fund Receipts do not call for remarks.

10. Under Road Fund Charges, the principal item is "Roads and Communications." The particulars of the appropriations are given in Parts I. and II ; and they include all allotments sanctioned from the Reserve since the commencement of the year, which accounts for the Reserve shown in the present Budget being considerably less than 10 per cent. of the receipts, as the contingencies of only 6 months have to be provided for.

11. Under Road Fund Establishment, the amounts shown bear the same proportion to the total cost as the charges of the District Road Fund bear to those under all heads of the Local Funds.

12. The Controlling establishment now entertained for this Circle, is a Clerk on 50 Rupees and another on 25 Rupees ; but provision to the extent of Rupees 1,540 is made in the Budget to cover all travelling expenses, etc., and to allow of any addition to the establishment which the state of the work in the Local Fund Department may necessitate and which the Local Fund Board may see fit to sanction.

13. UNION FUND.—Under this have been brought all the existing Rate Schools, it was decided at the last Meeting to establish twenty elementary schools in the Palghaut Union to be maintained from the funds of that Union, some five elementary schools to be similarly maintained from the Angadipuram Union, six more from the Mangery and one from the Betutpudiangadi Union. The names of these schools are given in the detailed statement. It has also been decided that the Central School at Palghaut be taken over by the Local Fund Board, the Municipality contributing Rupees 700 and the fees being increased.

14. The Kalpathy School was handed over to the Municipality.

15. It was not thought desirable to include the balances which remained unexpended at the beginning of the year among the receipts available for expenditure, and it is proposed to fund them separately as permanent investments, or to provide for substantial improvements to school-houses and other objects fairly chargeable to Capital, that the Board may in concert with the Local Sub-Committees deem it fit to apply them to.

16. These balances are all, as a rule, now invested in the Savings Bank, in the name of the Inspector of Schools and the Chief Commissioner.

17. Some reductions have also been decided on in the teaching staff of some of the Schools after full discussion at the meeting. I may add that these measures have the concurrence of those who have hitherto been chiefly engaged in the management of the schools. These reductions will be found detailed in Statement III.-A.

18. The Government grants have been calculated on the average payments of the last three years.

19. From Surplus Union Funds it will be observed that certain allotments are proposed by the Board for the support of the Hospitals situated within their limits. In regard to the Palghaut Hospital, it is proposed that the Municipality shall take it up, receiving contributions both from the General Fund and from the Union. This appears a fair measure, as though the Hospital actually stands in the Municipality, it is situated in the centre of the Union, where a hospital designed to serve the Union would naturally be placed. Provision has also been made for the carrying out of certain much needed Sanitary improvements. For the town of Ponany, the filthy condition of which is notorious, an allotment of Rupees 1280 has been made which will admit of a Conservancy establishment.

20. Endowment Fund Budget.—In this have been included the two hospitals at Ponani and Manjeri, and the Chuttrums and Moosaferkhanas hitherto maintained from the District Road Fund. The Board have decided on taking over the management of only the two hospitals named; those at Palghaut and Calicut will be taken over by the Municipalities in which they are respectively situated, the Local Fund Board paying the contributions noted to meet the deficiency in the receipts. It will be seen that these amounts are in excess of the contributions ordered by Government, in Government Order, dated 17th April 1871, No. 491.

Palghaut	...	...	651
Calicut	...	...	5,349

21. The Managers of the Gudaloor Hospital have not signified any wish to relieve themselves of the charge, nor have they applied for any assistance. The Board have accordingly confined themselves to providing the contribution fixed by Government.

22. The 400 Rupees shown under rents or produce of land, is the assessment on certain lands made over as endowment by Government—*Vide* Government Order, dated 1st March 1871, No. 366.

Rupees 1,540 have been provided for the completion of the Chuttrums at Kalpetty and Tambercherry.

23. The charges provided for Moosaferkhanas are confined to the cost of their annual repair and the pay of a sweeper at each.

24. The balances which stood at the credit of the Hospital at the beginning of the year are proposed to be kept on hand and separately funded, as it does not seem proper that such accumulations should be expended on ordinary current expenses.

25. General Fund.—The receipts and charges connected with this, are shewn in a separate statement, the reserve which should under the rules be kept up, cannot be provided during the current year to the extent prescribed.

This reserve will have now to meet only the actual contingencies of six months, and so far as it is useful, as a precaution against receipts being over-estimated, the Local Fund must hope for a further provision if necessary from Provincial Funds, as referred to by Government, in their Order of the 17th August 1871, No. 342.

Proceedings of the Madras Government, Financial Department,
26th December 1871.

Enclosures Nos. 1 to 17.—Budget-estimates for Calicut Circle.

From Surgeon-Major W. R. CORNISH, F.R.C.S., Sanitary Commissioner for Madras, to the Acting Secretary to the Board of Revenue, dated Tellicherry, 27th October 1871, No. 64.

The estimates of the Local Fund Board of the Calicut Circle for 1871-72 having been forwarded to me, I have the honour to submit to the Board of Revenue that a sum of Rupees 3,280 has been provided for sanitary expenditure in the circle, of which sum Rupees 1,280 is to be granted from Union Funds for the improvement of the town of Ponani, and the remaining Rupees 2,000 is for digging wells, and sanitary arrangements at fairs and festivals.

2. While the amounts provided may be made to suffice for the current year, I trust that the sanitary necessities of the district may receive careful consideration in the ensuing year.

The Local Fund Budget-estimates of the Calicut Circle for 1871-72 are submitted for the orders of Government.

2. Statement I A., Revenues and Receipts.—The total estimated receipts of the Local Funds amount to Rupees 3,14,330, and are formed as follows:—

		Rs.
1.	Balances.....	17,710
2.	Allotments from General Revenue.	1,48,560
3.	Rates and taxes...	1,35,200
4.	Fees in Schools, etc.....	2,450
5.	Contributions, etc...	700
6.	Endowments, etc...	9,710
	Total...	3,14,330

3. The first item includes a sum of Rupees 17,584, the Road Fund balance. This added to Rupees 13,719 shown in the Tellicherry Circle Budget, makes a total of Rupees 31,303, which agrees with the actual district balance of the Fund exhibited in the Collector's Local Fund accounts for 1870-71.

4. The Provincial grant of Rupees 1,64,130, allotted for the district, has been distributed as follows:—

		Rs.	Rs.
Calicut Circle	For Works...	94,810	1,10,280
	For Establishment, etc... ...	15,470	
Tellicherry Circle..	For Works...	45,190	53,850
	For Establishment, etc.....	8,660	
	Total...		1,64,130

Paragraphs 4, 6, and 7.

The President explains the manner in which the Road Fund balance and the Provincial grant have been distributed between the two circles. The whole of the sums apportioned between the two circles out of the grant for "Establishment and Tools and Plant" should have been credited to the Road Fund of each circle, but the President has distributed it between this Fund and the General Fund in the ratio of the estimated expenditure by the Public Works Department out of those funds. The Board of Revenue are of opinion that this distribution is incorrect, as the grant in question was brought* about by the transfer of charges for communications from Provincial to Local Funds. The necessary alterations have accordingly been made in the two Circle Budget statements.

* *Vide* paragraph 8 of Government Order, dated 7th June 1871, No. 216.

5. The cess on land is estimated at Rupees 73,240, which includes the collections under the old Act.

6. A sum of Rupees 33,960 is entered against Tolls, but the President does not say how much of this is to be realized from the old and how much from the new Toll-gates. He will furnish detailed information on this point. In paragraph 2 of their order, dated 17th August 1871, No. 342, the Government approved the suggestion of the Board of Revenue that the existing tolls of the district levied under the Imperial Act XV. of 1864 need not be brought under the new Local Fund Act, and sanctioned the establishment of five new Toll-gates in this circle from 1st September 1871.

7. The House-tax is expected to yield Rupees 28,000. It is proposed to be levied in eleven unions which are detailed in Statement III. These unions are to be formed in connection with the existing Rate-schools of the circle. The Circle Board have decided upon establishing 32 Elementary schools in the undermentioned unions to be maintained from the funds raised in them:—

	No. of Schools.
1. Palghaut...	20
2. Angadipuram	5
3. Manjery...	6
4. Betutpudiangudi	1
Total...	32

The Board of Revenue support these proposals.

8. Statement I B., Expenditure.—The total Local Fund expenditure amounts to Rupees 3,11,710, and is classified under the following heads:—

	Rs.
Grant I...	2,55,330
Do. II...	35,860
Do. III...	17,530
Do. IV...	2,990
Total...	3,11,710

9. Grant I., Public Works—Statement II., Road Fund Receipts and Expenditure.—In Statement II., the assets of the Road Fund are given as Rupees 2,50,890, which includes an income of Rupees 3,000 from avenue proceeds. This amount has been struck out, as it should not be credited to the Road Fund.

10. The charges on account of tolls are given as Rupees 1,180, as detailed in Statement II C. This amount includes Rupees 200, the allotment for constructing rafts for Wynaad ferries. The item has not been shown in the appendix to Part I. of the Budget under the Road Fund works. The necessary entry has been made in this office.

11. An allotment of Rupees 1,500 is proposed for contingencies, but the necessity for such a large sum is not stated. The Board of Revenue have reduced it to Rupees 100.

12. The assignment for Tools and Plant has been reduced from Rupees 2,255 to Rupees 2,020.

13. The Reserve, Rupees 16,470, is not 10 per cent. of the Road Fund receipts of the year. The reduced sum has been inserted to balance the transactions of the Fund.

14. Statement II A., Part I., New Works.—Part I. contains 25 items with a total allotment of Rupees 83,860. Items Nos. 19 and 20 are fresh unsanctioned works, but estimates are promised. They should be submitted at once.

15. Item No. 22 is for planting trees. It should appear under 'Sanitary and Miscellaneous.' The necessary transfer entry has accordingly been made.

16. Part II., Repairs.—Part II. contains 27 items with an aggregate allotment of Rupees 1,18,020. None of these seem to call for remark.

Proceedings of the Madras Government, Financial Department,
26th December 1871.

17. None of the works included in the Budget of the Government Order, Financial Department, dated 7th June 1871, No. 216, have been omitted from the Budgets of the two Circles with the exception of one repair work* which appears as Item No. 778 in that Budget. No reason is assigned for the omission. The President is requested to explain it.

* Road from Karkal, via Irkur to Coorg frontier, 40 miles, at 55 Rupees a mile ..... Rs. 2,200

18. Of the 13 works enmunerated in the list appended to the Government Order, Financial Department, dated 21st July 1871, No. 301, only the undermentioned three have been provided for—

Calicut Circle.

1. Re-building the east abutment of the Cheroopoya bridge below the Karkoor Ghaut.
2. Tracing a new road between Sultan's Battery and Panamaram.

Tellicherry Circle.

3. Improvements to the road from Cannanore to Coorg (from Kootapoyah bridge to the Irrity bridge).

19. Grant II., Education.— The total of the grant is Rupees 35,860 made up as follows:—

	Rs.
1. Payment for Inspection	860
2. Training Schools	340
3. Union do.	32,990
4. Grant-in-aid (Results grants)	1,670
Total...	35,860

20. No particulars are given by the President for the 1st and 4th items, neither has the Director of Public Instruction reported upon them.

21. The 2nd item is for the Normal School at Cannanore and agrees with the distribution made in the Government Order, Educational Department, dated 14th August 1871, No. 230.

22. The 3rd item is made up of Rupees 26,840 being the charges in Union Schools and Rupees 6,150 being the contribution for Hospitals situated within certain Unions and for Sanitary and Miscellaneous purposes. The latter item should appear under Grant III. instead of under Grant II. The necessary alterations have been made in this office. According to Statement III., the receipts of the Union Fund are Rupees 39,900 and the expenditure is Rupees 35,610, leaving a balance of Rupees 4,280. The amount of expenditure includes Rupees 2,620, the allotment for Educational Works, and Rupees 6,150 for Sanitary and Miscellaneous purposes. The former amount is shown under Grant I., Statement I.-B., the particulars thereof being given in Parts I. and II. of the Budget. The latter sum is made up of contributions as follows :—

	Rs.
From Palghaut Union Funds	1,000
Do. Angadipuram do.	1,450
Do. Manjery do.	1,670
Do. Ponany do.	2,030
Total...	6,150

23. The President does not state how much of the 1st item, Rupees 1,000, is to be contributed to the Hospital at Palghaut and how much to the Sanitary improvements of the locality. He will furnish this information.

24. The 2nd item being purely for Sanitary improvements at Angadipuram should have been shown in Statement IV.-B. also. The omission has been supplied in this office.

25. The whole of the 3rd item is appropriated for the maintenance of the Hospital at Manjery— *Vide* Statement IV.

26. Of Rupees 2,030 (4th item) Rupees 750 is the contribution to the Hospital at Ponany and Rupees 1,280 for Sanitary improvements there— *Vide* Statements IV. and IV.-B.

27. GRANT III., SANITATION, ETC.—The total proposed expenditure under this head is Rupees 17,530 and consists of the following items :—

	RS.
1. Hospitals and Dispensaries	4,830
2. Payment to Government for Vaccine Establishment ...	1,370
3. Choultries, etc.	620
4. Sanitary and Miscellaneous Works	2,000
5. Contributions to Hospitals	8,710
Total...	17,530

28. The 1st item (Rupees 4,830) is for the charges of the Hospitals at Ponany and Manjery exclusive of an allotment of Rupees 520 for the repairs of the latter Hospital. The total income of these institutions is estimated at Rupees 5,650 and the expenditure at Rupees 5,350, leaving a balance of Rupees 300.

29. The details of the 2nd item (Rupees 1,370) have not been furnished and the Board of Revenue have no means of checking it.

30. The 3rd item (Rupees 620) is for charges on account of the establishment employed in certain Chuttrums and other halting places, as shown in Statements IV. and IV.-A.

31. The 4th item (Rupees 2,000) is for digging wells in various parts of the Circle, for constructing bandy-stands, and for sanitary arrangements at fairs and festivals. The Sanitary Commissioner states that this amount and another grant of Rupees 1,280 from Union Funds, as per Statement IV., may be made to suffice for the current year.

32 The 5th item (Rupees 8,710) is the amount of contribution to be made for the Hospitals at the following places:—

	RS.
1. Goodalore	2,710
2. Calicut	5,350
3. Palghaut...	650
Total...	8,710

33. GRANT IV., MISCELLANEOUS.—This grant is made up of—

	RS.
1. Contribution to Controlling Establishment at the Presidency ...	270
2. Do. do. in Collector's Office ... 3. Local Fund Board Establishment ... }	1,540
4. Establishment on account of Ferries and Tolls...	1,180
Total...	2,990

34. The 1st item has been altered with reference to the establishment sanctioned for the Board of Revenue.

35. In paragraph 12 of his letter, the President mentions that the Controlling Establishment entertained for this Circle is a Clerk on Rupees 50 and another on Rupees 25 a month and that a provision of Rupees 1,540 is made in the Budget to cover all travelling expenses, etc., and to allow of any addition to the establishment.

36. The proposed establishment is, it is believed, intended to absorb the present Local Fund Clerk* on a salary of Rupees 50 per mensem attached to the Collector's office. This Clerk should continue in the same position and should aid the Treasury Deputy Collector's Department in the preparation of the Local Fund accounts, his salary being charged in proportion to the expenditure incurred in each Circle. The Board of Revenue recommend Government to sanction the employment of the newly proposed Clerk in the Circle Board's office. Correct sums have been entered opposite to the 2nd and 3rd items.

* Sanctioned in Revenue Board's Proceedings, dated 23rd February 1869, No. 1,208.

37. The 4th item is out of place and should not have been shown under Grant IV. It has accordingly been struck out and entered under Grant I.

38. An abstract of the Budget Estimates as revised by the Board of Revenue is as follows :—

Receipts.	RS.	Charges.		RS.	RS.
Road Fund...	2,48,240	Grant I.....	Road Fund...	2,46,780	
Union do.	39,900		Union do.	2,610	
Endowment do.	1,090		Endowment do.	.....	
General do.	25,100		General do.	5,490	
					2,54,880
		Grant II...	Union Fund	26,840	
			General do.	2,870	
					29,710
		Grant III..	Endowment Fund ...	1,090	
			Union do. ...	6,150	
			General do.	14,020	
					21,260
		Grant IV..	Road Fund...	860	
			General do.	220	
					1,080
					3,06,930
		Road Fund balance		600	
		Union do. do.		4,300	
		Endowment do. do.		...	
		General do. do.		2,500	
		Do. Reserve		...	
					7,400
Total...	3,14,330	Total...		.....	3,14,330

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 97. Proceedings of the Board of Revenue, dated 9th November 1871, No. 4655.

From A. MACGREGOR, Esq, President of the Local Fund Board, Tellicherry Circle, to the Acting Secretary to the Board of Revenue, dated 6th October 1871, No. 241.

I HAVE the honour to submit the Local Fund Budget for Tellicherry Circle for the current official year, approved at a meeting of the Local Fund Board held on the 3rd instant.

2. In addition to the forms circulated with the Government Order, dated 30th June last, No. 265, an abstract showing the receipts and charges under each Fund and a statement showing the state of the General Fund, are submitted.

3. The total receipts under the several heads of Local Fund in the Circle under report is estimated at Rupees 1,67,685, and charges at Rupees 1,67,257.

4. ROAD FUND BALANCES.—The balance brought forward under this head has been calculated, first, on the amount of incomplete works which remained at the beginning of the year and for which funds had to be allotted; and, secondly, on the proportion of the balance of the last year's District Road Fund to the estimate of receipts under Road Fund this year.

5. The Land Cess credited to the District Road Fund is two-thirds of the 1-Anna cess estimated to be collected in the Circle during the nine months from July to March, and the entire collections of the Road Cess during the first three months of the year, save some Rupees 4,300 appropriated to the construction and repairs of Chuttrums, etc., purposes, on which the old Road

Cess was expended. This is believed to be in accordance with the instructions contained in the Board's Circular Memorandum, dated 6th July 1871.

6. The lump grant for works was apportioned in accordance with the allotments on Imperial works as finally settled in the Public Works Budget.

7. The lump grant for establishment was distributed between the two Circles in the rates of the expenditure proposed to be incurred by the Public Works Department within them.

8. The item "Miscellaneous" under Special Funds, is the 10 per cent. contribution from the sale-proceeds of escheat lands hitherto credited to Road Fund.

9. The other items of Road Fund receipts do not call for remark.

10. Under Road Fund charges, the principal item is "Communications." The details of works are given in Parts I. and II. of the Budget and they include all allotments sanctioned from the reserve since the commencement of the year, which accounts for the reserve shown in the present Budget being considerably less than 10 per cent., as the contingencies of six months only have to be provided for.

11. Road Fund Establishment.—Under Road Fund establishment the amount shown bears the same proportion to the total cost as the charges of the District Road Fund bear to those under all heads of the Local Funds.

12. Administrative Establishment.—The establishment proposed to be entertained for this Circle is a Clerk on Rupees 30 and an Assistant on Rupees 8. Their salary and batta, if any, for the next six months, have been roughly estimated at Rupees 270.

13. Union Fund.—Under this have been brought all the existing Rate Schools.

*Kunhimungalam.
Kuttur.
Madai
Kudali.
Puthur.
Moipottu.

It was decided at the meeting that the Elementary Schools noted* should be established and maintained from the funds of the Unions within which they are respectively situated.

14. Provision for a few other Elementary Schools which it is in contemplation to establish hereafter, has also been made.

15. It was not thought desirable to include the balances which remained at the credit of the School Funds at the beginning of the year among the assets available for expenditure, and it is proposed to fund them separately as permanent investments, or to provide for substantial improvements to school-houses and other objects fairly chargeable to capital, that the Board may in concert with local Sub-committees deem it fit to apply them to.

16. The Government grants have been calculated on the average payment of the last three years. From the Surplus Union Fund it will be observed that a sum of Rupees 1,000 is proposed to be contributed for the up-keep of the hospital at Manantoddy which is within the Union of that name. The hospital building is not yet completed, but arrangements will be made for having a portion of it occupied. It will be seen from Government Order, dated 21st June 1871, No. 893, that the hospital in question is to be taken charge of by the Local Fund Board on its completion.

17. Endowment Fund.—The only hospital in this Circle in working order is the one at Tellicherry which will be taken charge of by the Tellicherry Municipality under the authority granted in Government Order, dated 22nd September 1871, No. 483.

18. A sum of Rupees 689 is proposed to be contributed from the General Fund to meet the charges on account of European medicine and pay of Medical Subordinate in accordance with Government Order, dated 17th April 1871, communicated with the Board's Proceedings, dated 27th idem, No. 1,755. This grant is to supplement the allotment of Rupees 1,500 provided for in the Municipal Budget as per Government Order, dated 1st July 1871, and further contribution does not seem to be required.

19. The Chuttrums and Musaferkhanas hitherto maintained from Local Fund, with the exception of such of the latter as are within the Municipalities of Tellicherry and Cannanore have been taken up by the Board.

20. A sum of Rupees 1,450 has been provided for the construction of a Chuttrum at Irrity on the old Trunk Road from Cannanore to Coorg, and the other items of expenditure are confined to the cost of the annual repairs of the Chuttrums and the payment of a sweeper at each.

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21. General Fund.—The abstract prepared to show the state of the General Fund exhibits a deficit of Rupees 2,422. As the different items comprising the receipts and charges of this Fund have been entered in conformity with rules and do not admit of any discretionary treatment by the Local Board, it appears necessary that equilibrium should be obtained by a contribution from Provincial Funds. The Tellicherry Circle it should be observed possesses neither Provincial nor Zillah School and has only two Taluq Schools.

22. There is an estimated balance of Rupees 2,850 in the Union Fund; but Rule X. of the Local Fund Rules restricts the application of the Fund to the limits of the Union.

From A. MACGREGOR, Esq., President of the Local Fund Board, Malabar, to the Acting Secretary to the Board of Revenue, dated Kanott, 20th October 1871, No. 248.

I have the honour to request you will be good enough to obtain sanction to transfer from the credit of the Public Works Department to that of the Revenue Department, Rupees 217-8-0 from the current year's allotment of Rupees 4,842 for the road* from Taliparamba viâ Chirikandapuram to Irkur, as the amount is to be paid by the Revenue Department on account of compensation for land taken up for the line.

* Budget Item No. 169.

From E. B. POWELL, Esq., Director of Public Instruction, to the Acting Secretary to the Board of Revenue, dated Madras, 26th October 1871, No. 1,930.

I have the honour to state that the Educational Budget provision for 1871-72 made by the Tellicherry Local Fund Circle appears to me fairly appropriate.

The Local Fund Budget Estimates of the Tellicherry Circle for 1871-72, received with the first of the foregoing letters, are submitted for the orders of Government.

2. Statement I.-A., Revenues and Receipts.—The total Local Fund assets of the year are estimated at Rupees 1,67,690, and are made up of the following sources of income:—

		Rs.
1.	Balances...	14,120
2.	Allotments from General Revenue.	73,480
3.	Rates and Taxes	78,200
4.	Endowments, etc.	1,890
	Total...	1,67,690

3. The cess on land is given as Rupees 34,660, which includes the collections under the old Act.

4. The toll collections are estimated at Rupees 33,140, but as remarked in the review of the Calicut Circle Budget, there is nothing to show how much of the amount is from the old toll-gates of this Circle. In paragraph 21 of their Proceedings, dated 10th July 1871, No. 2,851, the Board of Revenue recommended the establishment of three new toll-gates at the places noted in the margin, but the Government have, in their order, Financial Department, of the 17th August 1871, No. 342, called upon the President to report upon these tolls. Mr. Macgregor does not appear to have as yet complied with this requisition.

1. Kudaly Bridge.
2. Dhoby Nullah.
3. Kuttiady Ghaut.

5. It is proposed to levy the house-tax (Rupees 10,400) in six Unions which are detailed in Statement III. These Unions are to be formed in connection with the six Rate Schools of the Circle.

6. The Local Fund Board have resolved upon opening six Elementary Schools in the undermentioned Unions:—

	No. of schools.
1. Kavai	3
2. Kottayam	1
3. Peringolam	1
4. Pyyoli	1
Total...	6

Provision for a few other Elementary Schools which it is in contemplation to establish hereafter in the Taliperamba Union, has also been made. The sanction of Government is requested for the levy of the house-tax as proposed.

7. Statement I.-B., Expenditure.—According to this statement, the total proposed expenditure is Rupees 1,67,260, made up of the following items:—

	Rs.
Grant I...	1,38,590
Do. II...	15,890
Do. III	4,750
Do. IV...	8,030
Total...	1,67,260

8. Grant I., Public Works—Statement II., Road Fund Receipts and Expenditure.—The income of the Road Fund as per Statement II. is Rupees 1,43,750, inclusive of Rs. 53,850 being the Provincial grant allotted to this Circle as shown in paragraph 4 of the Board's Proceedings reviewing the Calicut Circle Budget, and Rupees 1,500, the receipts from avenues. The Board of Revenue have reduced the Provincial grant by Rupees 2,000 and credited the amount to General funds, to meet the deficit under this head, pointed out in paragraph 21 of the President's letter. This reduction is met by a corresponding deduction from the allotment for the Road Fund Reserve.

9. The receipts from Avenues cannot under the recent orders of Government be credited to the Road Fund, and have accordingly been expunged from the statement.

10. The provision for charges on account of Tolls and ferries, Rupees 7,510, consists of the following items as per Statement II.-C.:—

	Rs.
1. Toll charges...	
2. For constructing rafts...	270
3. Moiety of the collection on account of Irrity and Mahé bridges to be paid to Coorg and French Governments	360
	6,880
Total...	7,510

11. It is not stated where these rafts (2nd item) are required. Neither is the item shown in Part I. of the Budget. The necessary entry has been made in this office.

12. In Government Order, Revenue Department, dated 13th January 1871, No. 95, Government authorized the payment of a moiety (3rd item) of the Toll collections at the Irrity bridge to the Coorg Government and the arrangement made for the disbursement of the amount was also reported to Government in the Proceedings of the Board of Revenue, dated 16th September 1871, No. 3,985.

Recorded in Government Order, Financial Department, dated 2nd October 1871, No. 509.

13. The contribution to the French Government on account of the Mahé bridge is made in accordance with Government Order, Public Works Department, dated 3rd July 1858, No. 1,498. In his letter, dated 31st August 1871, No. 223, the Collector of Malabar reported that the bridge had fallen. He will state if it has been re-built.

Proceedings of the Madras Government, Financial Department,
26th December 1871.

14. The allotment of Rupees 500 on account of Contingencies has been reduced to Rupees 100 in the absence of any explanation for the larger amount.

15. The contribution of Rupees 2,250 to the Tellicherry Municipality is one-fourth of the tolls collected on Erenjoli and Koduvulli bridges and is provided for in accordance with the Government Order, Public Department, dated 1st July 1871, No. 951. On referring to this order, it is observed that this contribution has been approved as a temporary arrangement, pending the settlement of the Local Fund tolls question.

16. Statement II.-A., Part I., New Works.—Part I. contains fifteen items with an aggregate allotment of Rupees 43,380.

17. The alterations in the allotments for the 1st item have been made in this office as requested by the President in the second letter above recorded.

18. The allotment for the 13th item, being for planting trees, should appear under "Sanitary and Miscellaneous." It has accordingly been transferred to that head.

19. Part II., Repairs.—Part II. contains seventeen items with a total allotment of Rupees 62,300. None of these seem to call for remark.

20. Grant II., Education.—This grant is made up of—

	Rs.
1. Payment for Inspection	2,210
2. Training Schools	1,230
3. Union Schools	8,190
4. Grant-in-aid (Results grants)	4,260
Total...	15,890

21. No information of any kind is furnished by the President as to the 1st and 4th items, but the Director of Public Instruction states that the provision made in this Circle Budget appears to be fairly appropriate.

22. The 2nd item is the contribution to the Normal School at Cannanore in accordance with the distribution authorized in the Government Order, Educational Department, dated 14th August 1871, No. 230.

23. The 3rd item is for charges in Union Schools. The receipts of the Union funds according to Statement III. are Rupees 12,290 and the expenditure is Rupees 9,440, leaving a balance of Rupees 2,850. The sum of Rupees 9,440 includes Rupees 1,000 the contribution from the Manantoddy Union funds to the Hospital at that place. The President states that this Hospital according to the Government Order, Public Department, dated 21st June 1871, No. 893, is to be taken charge of by the Local Fund Board on its completion, but paragraph 9 of the order simply communicates to the Public Works Department the remarks of the Collector regarding the incomplete state of the buildings intended for this Hospital as well as for that at Vythery.

24. Grant III., Sanitation, etc.—The total of Grant III. is Rupees 4,750 and consists of the following items:—

	Rs.
1. Hospitals and Dispensaries	1,400
2. Payment to Government for Vaccine Establishment.	1,370
3. Choultries....	290
4. Miscellaneous	1,690
Total...	4,750

25. The 1st item for the Hospital at Manantoddy. The receipts of this Institution as per Statement IV. are pees 1,400 and the expenditure is the same.

26. The 3rd iten for charges on account of certain Chuttrums and Musaferkhanas as detailed in Statements . and IV.-A.

27. The 4th i m, Rupees 1,690, consists of Rupees 1,000 for digging wells, etc., and Rupees 690, the contribution to the Tellicherry Municipality on account of the Hospital at that

place. The former item is out of place and has been exhibited opposite to *(d)* "Sanitary Establishment and cleansing of tanks and wells."

28. GRANT IV., MISCELLANEOUS.—This grant is made up as follows:—

		RS.
1.	Controlling Establishment at the Presidency	270
2.	Establishment in Collector's Office	...
3.	Local Fund Board's Establishment	250
4.	Establishment on account of Tolls	625
5.	Moiety to be paid to Coorg and French Governments... ...	6,885
	Total ...	8,030

29. No allotment for the 2nd item has been made, but a sum of Rupees 200 has been entered in this office.

30. The Local Fund Board propose to entertain a Clerk on Rupees 30 and an Assistant on Rupees 8 per mensem. The salary of the Clerk proposed for the Calicut Circle Board being only Rupees 25 a month, the Board of Revenue are of opinion that the Clerk's salary for this circle, the income and expenditure of which are little more than one-half of those of the other circle, should not be more, and accordingly recommend that sum for the sanction of Government. The employment of the Assistant may be dispensed with for the present. The allotment for the 3rd item has been altered accordingly.

31. The 4th and 5th items should not have been shown under this grant. They have been transferred to Grant I.

32. The abstract of the Budget Estimates as modified by the Board of Revenue is as follows:—

Receipts.			Charges.				
		RS.			RS.	RS.	
Road Fund....		1,40,400	Grant I.....	Road Fund...	1,39,900		
Union do.		12,290		Union do.	240		
Endowment do. ...		400		Endowment Fund ...	.....		
General do. ...		14,600		General do.	3,250		
						1,43,390	
			Grant II...	Union Fund	8,200		
				General do.	7,690		
						15,890	
			Grant III..	Endowment Fund ...	400		
				Union do.	1,000		
				General do. ...	3,350		
						4,750	
			Grant IV...	Road Fund	500		
				General do.	120		
						620	
			Road Fund Balance			1,64,650	
			Union do. do.		2,850		
			Endowment do. do.		...		
			General do. do.		...		
			Do Reserve		190		
						3,040	
Total...		1,67,690		Total ..		1,67,690	

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 98. Proceedings of the Board of Revenue, dated 28th November 1871, No. 4873.

Read the following letter from E. B. POWELL, Esq., Director of Public Instruction, to the Acting Secretary to the Board of Revenue, dated Madras, 22nd November 1871, No. 2,097:—

I HAVE the honour to submit the following remarks in connection with the Educational Budget Estimates of the Local Fund Board of the Calicut Circle for 1871-72.

2. INSPECTION.—The provision for Inspection appears to me to be inadequate. Allowing the Local Board to pay one-third (or one-half of two-thirds) of the pay and allowances of the Deputy Inspector of Schools* in the District, as well as the whole of the receipts of only one Inspecting Schoolmaster† now employed in the Circle, not less than Rupees 1,438 should be made available.

	RS.		RS.
* Pay and Allowances..	1,296	† Pay	420
Travelling do. ...	1,308	Batta... ...	150
Or one-third ...	2,604		570
	868		

3. TRAINING SCHOOLS.—The several amounts set opposite the minor heads, in Statement III-A I-B., Grant II., under "Training Schools" would appear from the remark in Statement III-A to refer to the contribution authorized on account of the Cannanore Normal School. In paragraph 8 of Proceedings of Government, of the 30th June 1871, No. 265, such contribution was directed to be entered under "Training Schools *Miscellaneous*" only.

4. UNION SCHOOLS.—I observe that fairly suitable provision has been made for the receipts and expenditure of all the old Rate Schools under this head, and that several new schools are proposed to be maintained from Union Funds. The Local Fund Board propose taking over the Central School at Palghaut, the Municipality contributing Rupees 700. There appears to me to be no objection to the measure.

5. SALARY GRANTS.—There are no Salary Grant Schools in the Calicut Circle.

6. RESULT'S GRANTS.—The sum of Rupees 2,217 was sanctioned last year on account of results grants tol ower class Schools, in the Calicut Circle. Unless several of these Schools are among those proposed to be formed into Union Schools, the provision of Rupees 1,670 made in the current year's Budget will prove insufficient.

SUBMITTED to Government in continuation of the Board's Proceedings, dated 8th November 1871, No. 4,639.

(A true Copy and Extract.)

(Signed) J. B. PENNINGTON,
Acting Secretary.

No. 99. Official Memorandum from the Secretary to the Board of Revenue, to the Under Secretary to Government, Financial Department, Fort St. George:—

Stating that Board believe that additional allotment of Rupees 5,000 required for Tambercherri Ghaut and road in Malabar District can be provided from Reserve in Calicut Road Fund Budget, but that a reference has been made to Collector on subject, as also regarding excessive allotments made for ghaut repairs. (Dated 2nd December 1871, No. 1615.)

No. 100. ORDER THEREON, 26th December 1871, No. 825.

The Government proceed to review the Budgets of the Local Funds of the Malabar District submitted with the above Proceedings of the Board of Revenue.

2. As in most cases, the proposed distribution of the Road Fund balances is incorrect. They have been apportioned with reference to the amount of incomplete works at the beginning of the year and to the amount of the expected collections. The Revenue Board will cause the balances actually belonging to each circle to be ascertained.

3. The works specified in G. O., dated 7th June 1871, No. 216, have been provided for with one apparent exception noted by the Board of Revenue in paragraph 17 of their Proceedings of the 8th November 1871. The Government observe that this allotment seems to be that referred to in the Proceedings of the Tellicherry Local Fund Board, printed in G. O., 17th August 1871, No. 342, as susceptible of reduction ; and they find a grant in Statement II.-A., Tellicherry, for a road from Irrity to Irkur, Rupees 1,050, not appearing in G. O., 7th June 1871. This appears to be the work apparently omitted. The works specified in G. O., 21st July 1871, No. 301, not provided for, must be deferred.

4. As far as the Public Works portions of these budgets are concerned, there appears to the Government no urgent necessity for increasing the provincial grants assigned to the district, and the Government are glad to observe that their anticipations in the G. O. of 17th August, as to the solvency of the Union Funds of the district, have been amply fulfilled. The allotments for Educational grants on the results system for educational inspection and for vaccination are, however, insufficient, and to enable the Local Funds to meet these charges the Government resolve to make special grants for the current year as stated below.

5. The results grants to lower class schools in the Calicut and Tellicherry Circles in 1870-71, amounted, according to the Educational statistics of the year, respectively, to Rupees 3,240 and Rupees 8,052. In the budgets, Rupees 1,670 and Rupees 4,260 are allotted. It is obvious that even without providing for any material increase the smallest sums which ought to be provided must be Rupees 3,500 and Rupees 8,500. The combined grant for inspection is Rupees 3,070 against a requirement of Rupees 3,380. The grant for other Educational purposes specified in Rule XLIX. will be in Calicut Rupees 30,680, and in Tellicherry Rupees 17,680. Calicut must pay Rupees 2,140, and Tellicherry Rupees 1,240.

6. Vaccination allotments appear to the amount of Rupees 2,740, which sum is too little by Rupees 250. Roughly apportioned according to population the shares of Calicut and Tellicherry are, respectively, Rupees 1,890 and Rupees 1,100.

7. With reference to paragraph 4 of the Revenue Board's Proceedings of the 8th November, the Government do not find any alteration made of the distribution of the provincial grants already assigned to the district. Relatively to the necessities of the circles, the division does not seem to Government to be an improper one. The withdrawal by the Revenue Board of Rupees 2,000 from roads and its application to general purposes in the Tellicherry Budget is approved. With reference to the above remarks as to deficiencies, Government resolve to add a grant of Rupees 2,500 for general purposes to the budget of the Calicut Circle and Rupees 3,240 to that of Tellicherry. The Government grants to rate schools have been computed it is said at the average of the last three years, under G. O., 17th August, No. 342. The Government

observe that this course was prescribed only as regards those schools in receipt of lump grants, viz., (as far as they can find) those noted in the margin. Salary grants are to be continued at amounts not exceeding those in force at the end of 1870-71, though it may be necessary, where, as in Palghaut, a number of new subsidiary unions are formed, to pay the grants in a lump sum to be distributed at the option of the Local Boards. The Board of Revenue will require the President to report on this point. The Educational grants should appear under allotments for Provincial Funds, and not under Educational contributions in Statement I.-A. Subject to revision of the school grants, the provincial grants will be as follows :—

Kottayam. | Angadipuram.
Cherpaulcherri. | Kavoi.

	Calicut.	Tellicherry.	Total.
For Roads	1,10,280	51,850	1,62,130
,, Schools	8,750	1,890	10,640
,, General purposes	2,500	5,000	7,500
	1,21,530	58,740	1,80,270

8. The President was expressly directed in G. O., 17th August, to report as to the tolls to be levied and to submit with the revised budgets draft notifications for the levy of the house-tax. He has complied with neither requisition ; notifications must be published at once for the imposition of the new tolls, and drafts for this purpose and for the house-tax should be at once submitted direct to Government to save time. The report on the tolls should come through the Board of Revenue.

9. *Calicut.*—The receipts of the circle amount to Rupees 3,16,830. From this sum Rupees 2,48,240 are to be credited to the Road Fund. The Revenue Board orders as to the details are approved. The share of controlling establishment chargeable to the Road Fund is Rupees 900 ; not Rupees 860. The balance will, therefore, be Rupees 560 ; not Rupees 600. Grant I., Public Works, will be Rupees 2,54,880.

10. It is proposed to establish twenty new elementary schools in the Palghaut union, to transfer the Kalpatti School to the Municipality, to establish five new schools in Angadipuram, six in Munjeri, and one in Betutpudiangudi. There will thus be forty-seven union schools. In G. O., 15th August 1871, No. 1235, it was suggested that the Palghaut union should be divided, but this does not seem to have been done. It was stated in the same order that the municipal contribution should be devoted to the Kalpatti School ; but, in this budget, Rupees 700 appears as a contribution from Municipal to Union Funds. The President will report whether this is a second or additional contribution or not. Mr. MacGregor's attention is called to paragraph 9 of the order. He should be more careful in attending to requisitions for information made on him by the Government. It seems advisable that some of the other unions just named should as well as that at Palghaut be divided. If necessary, the villages now aggregated in these large unions might, on constitution into separate unions, be required to make contributions for the support of the central and more expensive school, which, if there is no area assessed for its support alone, might be considered as chargeable on the General Fund, and not as a union school proper. The President will consult the Local Board on this point, and

will submit their views illustrated by rough maps when sending up for sanction the notifications authorizing the levy of the taxes which should b done without delay. The house-tax is expected to produce the sum of Rupees 28,000. The cesses yielded in 1870-71 Rupees 26,825; Grant II. will be Rupees 32,820.

11. The Local Board propose to make contributions from Union Funds for hospitals situated within them. The Government see no objection to this mode of utilizing union surpluses, provided that the contributions are not excessive and are strictly proportionate to the benefits derived by the residents within union limits. In the cases of Ponani and Munjeri Rupees 2,420 are paid from Union and Rupees 2,670 from General Funds. The Government are unable to say whether this proportion is proper, as no information as to the size of the unions is before them. The President will report on the point. Statement IV. seems very incorrectly prepared. Both the hospitals just mentioned have small endowments, but no interest is credited in the statement. The General Local Fund contribution ought not to have appeared; but a deficit balance which would of course be made good from the Local Fund should have been shown. The effect of preparing the statement as has been done is that, as the Endowment Fund balance is to be carried forward, sums once credited from General Funds would remain assigned to the endowment, whether they were required or not; whereas the General Fund is only to make up deficiencies if such exist. The Board of Revenue have properly struck out the endowment balance in Statement I. B.; but Statement IV. should also have been corrected. The Government observe from the President's letter that it is proposed to invest the balances of old School Funds and Endowment Funds. This course is unobjectionable; but the balances should have been shown in the statements, and the sums which are to be invested entered as charges, interest if such accrue being credited. The President will report the amount of the balances. Explanation should also be given as to the contribution which it is proposed to pay for the hospitals at Calicut and Palghaut. According to the latest report the charges of the Calicut Dispensary and Leper Hospital were Rupees 7,603, and of the Palghaut Dispensary Rupees 1,244. The Local Fund contributions are entered at Rupees 5,350 and Rupees 650, besides in the case of the second a portion of Rupees 1,000 contributed from Palghaut Union Funds. These are certainly excessive and must be explained. Grant III., including the revised provision for vaccination, will be Rupees 21,780.

12. Grant IV. is passed at Rupees 1,080, the Revenue Board's recommendation in paragraph 36 being sanctioned.

13. The Budget, as revised by Government, is as follows:—

Receipts—		RS.
Balances		17,710
Allotments, &c.		1,59,810
Rates and taxes		1,35,200
Fees		2,450
Contribution		700
Endowments, &c.		960
	Total...	3,16,830

Expenditure—		RS.
Grant I.		2,54,880
,, II.		32,820
,, III.		21,780
,, IV.		1,080
	Total...	3,10,560

Balance—		RS.	
Road Fund		560	
Union do.		4,300	
General		1,410	
			6,270
	Total...		3,16,830

14. *Tellicherry.*—The receipts of this circle, revised as above, will be Rupees 1,70,690.

15. The Government observe that in Statement I. B. and in Statement II. the amount of the charges in connection with tolls and fines has been entered by the Revenue Board, by a clerical error, at Rupees 7,150, instead of Rupees 7,510 as in Statement II. C. These charges should be separated in Statement I. B. and Statement II., those for toll establishment, &c., coming under (*c*) establishment, and the payment to Coorg and the French Government under (*g*) contributions. The error above noticed renders necessary a reduction of the Road Fund reserve, as provided by the Revenue Board, to Rupees 7,860. The Grant I. for Public Works remains Rupees 1,43,390.

16. Grant II., the allotment for inspection and results grants being corrected, amounts to Rupees 18,920. Draft notification for the levy of the house-tax should be at once submitted. The Government observe that in the unions in question the house-tax is expected to produce Rupees 10,400 against Rupees 3,025, the yield of cesses for 1870-71.

17. Grant III., as revised, amounts to Rupees 4,480. The items call for no remark.

18. The Revenue Board's recommendation in paragraph 30 of their review being approved, Grant IV. will be Rupees 620.

19. The budget, as revised by Government, is as follows:—

Receipts—	RS.
Balances	14,120
Allotment, &c.	78,370
Rates and taxes	78,200
	1,70,690

Expenditure—		Rs.
Grant I.		1,43,390
,, II.		18,920
,, III.		4,480
,, IV.		620
		1,67,410
Balance—	Rs.	
Union Fund	2,850	
General	430	
		3,280
		1,70,690

20. The Collector will notify in the District Gazette that it is the intention of Government to transfer the hospitals at Munjeri, Ponani, and Manantoddy (if this is not vested in a private committee) to the Local Boards concerned, and will report the date of his notification in view to the issue of a final one by the Governor in Council.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Collector of Malabar.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. E. C. Shunker.

Govt. of {1871} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT, &c., &c., &c.

Dated December, 26th.

Read.

Encl.

G. O., 26th December 1871, No. 825.

NOVEMBER.
Nos. 96—100.

Passing orders on the Budgets of the Calicut and Tellicherry Local Fund Circles for 1871-72.

No. 1615

214

Official Memorandum

The Board believe from the present States of the revenue demand and Collection that the sum of Rs 5000 may be safely taken from the Reserve, but a reference on this point has been made to the Collector.

The Local Fund Grant for the Shanbs under the old rules was not regulated by the necessities of the Shanbs but by the Amount of the tolls levied at the foot of the Shanbs, because no Road Cess was levied in the Nyrad (G. O. R. D. 25th November 1869 No 3044). The Board assumed that the increase in the Allotments now recommended was a consequence of the Extension of the Cess to the Nyrad

Wynaad and the removal of the restriction as to Expanding it there, but a reference has been made on this point also.

Revenue Board office
Madras
2 December 1871

(By order)
J Gribble
Secretary

To
The Under Secretary
to Government
Financial Department

Pro: 30 June 1871. Nos 61-66
" 17 April 1871. No. 51. Pub.
" 19 August 1871. No. 242. Fmil
" 7 June 1871. No. 216 Fmil
" 21 July 1871. No. 42-43. Fmil
" 18 August 1871. No. 21-22. Sec.
" 1 March 1871. No. 9-10. Rev. D

Fmil 1871. Dept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 8TH NOVEMBER 1871, No. 4,639.

Dupe 15 Dec 71

Encl. 1

Received. 16 Nov.

Dept. of Sec. of Govt.

No. 802.

NOVEMBER.

No. 4,639.

Local Fund Budget-estimates—of Calicut Circle in Malabar District for 1871-72, reviewed and submitted to Government.

96

C 15/12/71

Print in abstract

To

The Secretary to the Board of Revenue

Sir

I have the honor to forward herewith for the information of the Board of Revenue the Budget-estimates of the Local Fund Circle of Calicut in Malabar District for the year 1872-73, reviewed and submitted to Government.

2. Sanction has been accorded to the following proposals for the expenditure of the Local Fund Balance in the Calicut Circle.

3. Rs. 5000 are required for the construction of a bridge across the Kadalundi river on the Calicut and Cochin road. The bridge will be 1000 feet long and will consist of 20 spans of 50 feet each. The estimate has been framed by the Executive Engineer, Malabar Division, and the work will be carried out under his supervision. The bridge will be a substantial one and will be built of stone and lime. The estimate has been framed on the basis of the rates sanctioned for the bridge over the Ponnani river on the same road.

4. Rs. 1000 are required for the construction of a bridge across the Kallayi river on the Calicut and Cochin road. The bridge will be 300 feet long and will consist of 6 spans of 50 feet each. The estimate has been framed by the Executive Engineer, Malabar Division, and the work will be carried out under his supervision. The bridge will be a substantial one and will be built of stone and lime. The estimate has been framed on the basis of the rates sanctioned for the bridge over the Ponnani river on the same road.

5. Rs. 1000 are required for the construction of a bridge across the Kallayi river on the Calicut and Cochin road. The bridge will be 300 feet long and will consist of 6 spans of 50 feet each. The estimate has been framed by the Executive Engineer, Malabar Division, and the work will be carried out under his supervision. The bridge will be a substantial one and will be built of stone and lime. The estimate has been framed on the basis of the rates sanctioned for the bridge over the Ponnani river on the same road.

99

Dupe 2 Dec 71

Rec 99

Rec. 30th June 1871. N. 61–66.
" 22nd June 1871. N. 184–185. Pub.
" 22nd Sept. 1871. N. 93–94.
" 17th April 1871. N. 51. Pub.
" 1st July 1871. N. 4–6. Do–
" 17th August 1871. " 52–53.
" 3rd October 1871. " 1–2.
" 13th January 1871. 196–197. Rev.
" 14th August 1871. " 21–22. Edu.
" 21st June 1871. " 184–185. Pub.
" 3rd July 1858. " 1498. P. W. D.

Fin. 1871. Dept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 9TH NOVEMBER 1871, No. 4,655.

Dept. 16 Nov. 71 Encl. 17

Received 17 Nov. 71

No. 805

Rs. 97

NOVEMBER.

No. 4,655.

Local Fund Budget-estimates—of Tellicherry Circle in Malabar District for 1871-72, reviewed and submitted to Government.

15/12/71 97

Rec. 30th June 1871. No. 61-66.

Finl 1871 Department

Proceedings of the Board of Revenue

Dated 28 Nov 1871
Desp. 28 —
Recd 30 —

No 875

Submitting the Govt remarks on Dr. of Public Instruction on Budget Estimates of Local Fund Boards & Calicut Circle for 1871-72.

Lr. 98

C 15/12/71 98

Board will cause the balances actually belonging to each circle to be ascertained.

3. The works specified in G. O. dated 7th June 1871 No 216 have been provided for with one apparent exception noted by the Board of Revenue in para 17 of their proceedings of the 8th November 1871. The Government observe that this allotment seems to be that referred to in the proceedings of the Tellicherry local fund board, printed in G. O. 17th August 1871 No 342, as susceptible of reduction; and they find a grant in Statement II. A. Tellicherry for a road from Iritty to Ichur Rs 1050. not appearing in G.O. 7th June 71 This appears to be the work apparently omitted. The works specified in G. O 21st July 1871 At 301 not provided for, must be deferred.

4. As far as the public Works portions of these budgets are concerned, there appears to the Government no necessity for increasing the provincial grants assigned to the district and the Government are glad to observe that their anticipations in G. O. of 17th August as to the solvency of the union funds of the district have been amply fulfilled. The allotments for Educational grants on the results system, for Educational inspection and for Vaccination are however insufficient, and to enable the local funds to meet these charges, the Government resolve to make special grants for the current year as stated below.

5. The results grants to

to lower class schools in the Calicut and Tellicherry Circles in 1870-71 amounted, according to the Educational statistics of the year, respectively to Rs 3240 and Rs 8052. In the budgets Rs 1670 and Rupees 4260 are allotted. It is obvious that even without providing for any material increase, the smallest sums which ought to be provided must be Rs 3500 and Rs 8260. The combined grant for Inspection is Rupees 3070 against a requirement of Rs 3380. The grant for other Educational purposes specified in Rule XLIX will be in Calicut Rupees 3068 0 and in Tellicherry Rs 17680- Calicut must pay Rs 2140 and Tellicherry Rs 1240.

I would say 8500

A. S.

6. Vaccination allotments appear

appear to the amount of Rupees 2740, which sum is too little by Rs 250. Roughly apportioned according to population, the shares of Calicut & Tellicherry are respectively Rupees 1890 and Rupees 1100.

7. With reference to para 4 of the Revenue Board's Proceedings of the 8th November, the Government do not find any alteration made of the distribution of the Provincial grants already assigned to the district. Relatively to the necessities of the circles the division does not seem to Government to be an improper one. The withdrawal by the Revenue Board of Rupees 2000 for roads and its application to general purposes in the Tellicherry budget is approved. With reference to the above remarks

remarks as to deficiencies, Government resolve to add a grant of Rupees 2,500 for general purposes to the budget of ~~each~~ Calicut ~~circle~~ & Rs 3000 to that of Tellicherry ~~circle~~. The Government grants to rate schools have been computed, it is said, at the average of the last three years, under G. O. 17th August No. 342. The Government observe that this course was prescribed only as regards those schools in receipt of lump grants viz (as far as they can find) those noted in the margin. Salary grants are to be continued at amounts not exceeding those in force at the end of 1870-71 though it may be necessary, where, as in Palghaut, a number of new subsidiary unions are formed, to pay the grants in a lump sum to be distributed at the option of the local boards

The

Kottayam
Cherpulcherri
Angadipuram
Kavoi.—

The Board of Revenue will require the President to report on this point. The Educational grants should appear under allotments for provincial funds, and not under Educational Contributions in Statements I A- subject to revision of the ~~School~~ grants. The Provincial grants will be as follows.

	Calicut	Tellicherry.	Total
For roads	110280	51,850	162,130
" Schools	8750	1890	10,640
General purposes	2500	5000	7500
	121530	58740	180270

8. The President was expressly directed in G. O. 17th August to report as to the tolls to be levied, and to submit with the revised budgets, draft notifications for the levy of the house tax. He has complied with neither requisition- notifications must be published at once for the imposition

imposition of the new tolls, and drafts for this purpose and for the house tax should be at once submitted, direct to Government, to save time. The report on the tolls should come through the Board of Revenue.

9. Calicut.— The receipts of the Circle amount to Rupees 316,830. From this sum Rs. 218,240 are to be credited to the road fund. The Revenue Board orders as to the details are approved. The share of controlling establishment, chargeable to the road fund is Rs. 900 not Rs. 860. The balance will therefore be Rs. 560 not Rs. 600. Grand I, Public Works, will be Rs. 254,880.

10. It is proposed to establish 20 new elementary schools in the Palghaut union; and to transfer the Kalpatti

Kalpatti school to the Municipality; to establish 5 new schools in Angadipuram six in Irrujeri and 1 in Betutpudiangudi. These will thus be 47 union schools. In G.O. 15th August No. 1235 it was suggested that the Palghaut union should be divided. It seems advisable that some of the other unions just named should as well as that at Palghaut be divided. If necessary, the villages now aggregated in these large unions, might, on constitution into separate unions, be required to make contributions for the support of the central and more expensive school, the expenses of which, if there is no area assessed for its support alone, might be considered as debitable chargeable on the General fund, and not as a union school proper. The President will consult-

but this does not seem to have been done

It was stated in the same order that the municipal contribution should be devoted to the Kalpatti school, but in this budget Rs 700 appears as a contribution from municipal to union funds. The President will report whether this is a second or additional contribution or not. Mr. MacGregor's attention is called to para 9 of the order [illegible] for information, the first report from to be complied with. It must be more carefully attended to in future.

consult the local board on this point, and will submit their views illustrated by rough maps, when sending up the notifications authorizing the levy of the taxes. The house tax is expected to produce the large sum of Rs. 28,000. The cesses yielded in 1870-71 Rupees 26,825 – Grant II will be Rupees 32,820.

11. The local board propose to make contributions from union funds for hospitals situated within them. The Government see no objection to this mode of utilizing union surpluses, provided that the contributions are not excessive and are strictly proportionate to the benefits derived by the residents within union limits. In the cases of Ponani

Ponani and Kunjeri Rs. 242 are paid from union and Rupees 2670 from general fund. The Government are unable to say whether this proportion is proper, as no information as to the size of the unions is before them. The President will report on the point. Statement IV seems very incorrectly prepared. Both the hospitals just mentioned have small endowments but no interest is credited in the Statement. The general local fund contribution ought not to have appeared; but a deficit balance which would, of course, be made good from the local fund should have ~~appeared~~ been shown. The effect of preparing the Statement as has been done is that, as the endowment fund balance is to be carried

forward,

forward, sums once credited from General funds would remain assigned to the endowment, whether they were required or not; whereas the General fund is only to make up deficiencies if such exist. The Board of Revenue have properly struck out the endowment balance in Statement I B but Statement IV should also have been corrected. The Government observe from the President's letter that it is proposed to invest the balances of old school funds and endowment funds. This course is unobjectionable, but the balances should have been shown in the Statements, and the sums which are be invested entered as charges, interest if such accrue, being credited.

The

The President will report the amount of the balances. Explanation should also be given as to the contribution which it is proposed to pay for the Hospitals at Calicut and Palghaut. According to the latest report, the charges of the Calicut Dispensary and Leper Hospital were Rs. ~~777~~ 7603 1870-1 and of the Palghaut Dispensary Rs. 1244 1869-70. The local fund contributions are entered at Rs. 5350 and Rs. 650, besides in the case of the second a portion of Rs. 1000 contributed from Palghaut union funds. These are certainly excessive & must be explained. Grant III, including the revised provision for Vaccination, will be Rs. 21780.

12. Grant IV is passed at Rs. 1080 the Revenue Board's recommendation in para 36 being

being sanctioned.

13. The budget as revised by Government is as follows

Receipts.

Balances	17,710
Allotments &c.	159,810
Rates & Taxes	135,200
Fees	2,450
Contribution	700
Endowments &c.	960
	316830

Expenditure.

Grant I	2,54,880
Grant II	32,820
Grant III	21,780
Grant IV	1080
	310560

Balance

Road fund 560	
Union do- 4300	
General 1410	6270
	316830

14. Tellicherry.— The receipts of this circle revised as above, will be Rupees 170,690.

15. The Government observe that in Statement I B and in Statement II the amount of the charges in connection

connection with tolls and fines has been entered by the Revenue Board, by a clerical error, at Rs. 7150 instead of Rs. 7510 as in Statement II C. These charges should be separated in Statement I B and Statement II, those for toll establishment &c. coming under (C) Establishment and the payment to Coorgs & the Franchs &c. under (J.) Contributions. The error above noticed renders necessary a reduction of the road fund reserve, as provided by the Revenue Board to Rupees 7860. The grant I for Public Works remains Rs. 143390.

16. Grant II, the allotment for inspection and repairs to grants being corrected, amounts to Rs. 18,920. Draft notification for the levy of the house tax should be submitted. The

Government

† Does this print here & in other circles. I pass not. Yet it would be well & just a circular to one.

Government observe that in the unions in question the house tax is expected to produce Rs 10,400 against Rupees 3025 the yield of cesses for 1870-71

17 Grant III as revised amounts to Rs 4480. The items call for no remark.

18 The Revenue Board's recommendation in para 30 of their review being approved, Grant IV will be Rupees 620.

19 The budget as revised by Government is as follows:-

Receipts.

Balances		14,120
Allotment &c.		78,370
Rates and taxes		78,200
		170690

Expenditure

Grant I	143390	
Grant II	18920	
Grant III	1,480	
Grant IV	620	
	167410	
Balance		
Union fund 2850		
General 430	3280	
	170690	

The

IV/77

20 The Collector will notify in the District Gazette that it is the resolution of Government to transfer the hospitals at Iraiyeri, Ponany, and Mannitoddy (of this is not vested in a private committee) to the local boards concerned, and will report the date of his notification in view to the issue of a final order by the Governor in Council

HCA

The Rev. Dept II
" Board of Rev II with Enclosures
The Coll^r of Malabar 6
" Excise Supt 6
" P. W. Dept 2
" Inspr Genl Med Dept 6
" Director of Pl. Instn 7
" Sanitary Comm^r 6

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Govt. of {187 } Madras.

To _____

Dated } 187 , No.
Recd.

Nos. 96 & 100

From 26 December 71

Passing orders on the Budget Estimate of Expenditure from Local Funds Circle for 1871-72.

96—100

15/12/71