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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 366. Press Mis:-

247-251.

Dated 25-3-1892

37/38

247-251

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 25th March 1872.

Read the following papers :—

No. 247. Read the following letter from the President of the Local Fund Board, Malabar, to the Secretary to Government, Fort St. George, dated Calicut, 4th January 1872, No. 1.

With reference to paragraph 8 of the G. O., dated 26th December 1871, No. 825, I have the honour to inform you that the Notification regarding the new tolls to be levied in the circles of Calicut and Tellicherry was duly made and the tolls collected from the 1st September, and that I am not aware what draft Notification on the subject of tolls is now desired.

2. It will be recollected that in paragraph 2 of G. O., dated 17th August 1871, No. 342, Government approved of the suggestion of the Board of Revenue that the tolls should be left as they were, *i. e.*, that they should be levied under the existing rates and practice of the district.

3. Subsequently, in reference to the toll at the boundary of the Palghaut Municipality, Government remarked, "The necessary Notification will be issued, the toll being made payable from the 1st of September." As the date of the Proceedings was the 17th August, this, it was thought, could only mean a Notification in the local Gazette, and it was inferred from this and from the general tenor of the Order of Government that the establishment of new tolls in the places proposed by the Local Boards was sanctioned, and that they were to be established under the existing practice of the district and not under the new Act. The tolls were accordingly established from the 1st of September. Looking at the very small proportion borne by these new tolls to the existing tolls, it is evidently very undesirable to introduce on account of them two separate tariff and modes of procedure, and I do not gather from any part of the former orders of Government that this was intended.

	Old tolls.	New tolls.
Calicut	24,959	9,000
Tellicherry	29,837	3,300
Total...	54,796	12,300

4. I presume that, as these tolls have already been established on the footing of the other district tolls, no change is now required to be made. Some of them have already been rented out. Foot passengers have been exempted, as none of the tolls are at places not easily fordable by foot passengers.

5. Next, as regards a draft Notification for the imposition of house-tax, I have the honour to inform you that at the Board meetings it was considered that no uniform rate could be fixed for all the unions in each circle ; but that the rate must vary with reference to the number and description of the houses in, and the funds required by, each union.

6. In order to ascertain this, detailed lists of houses with their valuation are being prepared; but are not yet complete for all unions, owing to pressure on the Taluq Establishment due to Census work.

7. Section 37 of the Act stipulates that the Notification of the Governor in Council shall specify the *exact amount of rates and taxes*, and it seems necessary, therefore, that complete information in detail should be awaited.

8. Lastly, in regard to the report on tolls, alluded to in paragraph 8 of the G. O. under reply as having been expressly called for in G. O., dated 17th August 1871, I regret that I did not read that Order as calling for any report on the subject beyond some information regarding two tolls adjoining the Tellicherry Municipality, and to which I understand Government as alluding where they say at the end of paragraph 2 " the President will report with reference to the Tellicherry tolls."

9. The somewhat intricate matter of adjustment between Municipal and local tolls is still under discussion and will be reported on shortly; but, as observed by Government in the Order before quoted, the existing system of collection must continue till the close of the present contract, *i. e.*, till 1st July 1872.

10. I have already reported at great length on the subject of tolls in my letter dated 30th June 1871, No. 151, and in the absence of instructions I can form no conclusion as to the character of the further report now desired, and I beg that if any such is required I may be informed of its direction and scope.

No. 248. Proceedings of the Board of Revenue, dated 24th January 1872, No. 170.

From the President of the Local Fund Boards, Malabar District, dated 29th December 1871, No. 287.

ABSTRACT.—Forwarding Local Fund Budget Statements for Tellicherry and Calicut Circles for 1872-73.

From the Sanitary Commissioner, dated 2nd November 1871, No. 71.

ABSTRACT.—Remarks on the Tellicherry Local Fund Budget Estimates for 1872-73.

THE draft budgets of the Calicut and Tellicherry Circles for 1872-73 will be submitted for the orders of Government. They have not yet been laid before the Circle Boards but it will not be a waste of time to review them inasmuch as sufficient data are available for determining the totals of receipts and expenditure under each head.

2. With regard to the delay that has taken place the Board are inclined to think that it has been unavoidable. The sums available for expenditure in Malabar are at the same time so large in themselves and so inadequate to the objects which they are meant to attain that considerable uncertainty must have attended the result of the revision of the last budget. It could not be assumed, for instance, that Government would allow the general fund to be swelled by a wholesale imposition of the house-tax, so that charges for dispensaries and so forth which are paid out of it elsewhere should be paid in Malabar from Union Funds. Hence the President did not feel prepared to bring the budget for 1872-73 before the Local Boards till the orders of Government on the budget of 1871-72 reached him. This happened to be on the 3rd January and a week's notice of meetings had to be given in the next District Gazette.

3. In both budgets credit is taken for very large sums which the President assumes will be raised by an alteration in the law or otherwise. These credits must be struck out because the budget must represent the existing state of things, but the Board have some reason to expect from the Order of the 17th August 1871, No. 53, that a measure for increasing the land cess in Malabar will be laid before the Legislative Council during the present session. If such a measure is passed its effect can be shown in supplemental budgets.

CALICUT.

4. RECEIPTS.—The grant from Provincial Funds for roads is Rupees 1,12,220.

5. As a Government grant for schools Rupees 7,630 is entered under 6 (*a*). The sum allowed for this year is Rupees 8,750 and as Government do not seem to contemplate reducing it, it has been entered under 2 (*a.*)

6. The land cess estimate accords with the data given by the collections of previous years.

7. For house-tax, Rupees 29,400 is entered against Rupees 28,000 in the budget of the current year. The same Unions are to be retained. The Union Fund plays so important a part in this budget under all Grants (except Grant IV.) that it will be the most convenient course to describe its transaction here.

8. I. PALGHAUT.—This Union occupies the whole of the Palghaut Taluq which was rated under a repealed Act for a Rate school (with branches) at Palghaut.

The income consists of—

	RS.
Balance	1,560
House-tax	11,000
Government grant	3,130
School fees...	1,920
Contribution	700
Total...	18,310

The school charges are to be incurred in the old Rate-school at Palghaut and in 25 other schools established in the principal villages of the taluq. The Kalpathy school which according to Government Order, 15th August 1871, No. 1,235, the Palghaut Municipality is to support at

an expense of Rupees 900 is not in the list so that the Rupees 700 which is entered in I.-A as a contribution from the Palghaut Municipality, and in III. as contributions, *not* being an appropriation from Municipal Funds such as would appear in column 3 (*b*), must be something additional to and exclusive of the cost of the Kalpathy school. In paragraph 13 of the letter submitting the budget of 1871-72 the President stated that it was a contribution *by the Municipality* in aid of the Central institution. The President has yet to explain how it is obtained. The school charges amount to Rupees 13,400 and Rupees 240 are to be spent in repairing school houses.

9. Out of the remainder of the income Rupees 1,000 is contributed to the Palghaut Hospital. 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." Both these conditions are fulfilled in the case now under consideration, but the levy of the house-tax through a whole taluq so as to provide for the greater portion of the cost of a dispensary as well as for education, is a very exceptional measure.

10. II. ANGADIPUROM.—The school charges, including Rupees 90 for repairing a school-house are less than the income, of which Rupees 3,000 is levied by house-tax, by Rupees 1,480 and Rupees 1,400 of this balance is to be spent on a market place at the central village.

11. III. CHERPULSHERI.—Here the school charges including Rupees 40 for repairs are less than the income by Rupees 2,270, but they bear a fair proportion to the income from house-tax.

12. IV. MANJERI.—In this Union the house-tax is so high, that a contribution of Rupees 2,000 to the Manjeri Hospital, being about two-thirds of the cost is paid out of it and a large balance is left.

13. VI. PONANI.—The income is so large that a school-house costing Rupees 2,000 can be built out of it.

14. In the other Unions (except perhaps Tirttala) the tax levied is only sufficient to meet such charges as are ordinarily paid from Union Funds.

15. Some contribution from the Calicut, Cochin, and Palghaut Municipalities is due towards the cost of educational inspection. The amount should be determined as soon as possible.

16. The receipts are—

	RS.
Road Fund	2,32,220
Union Fund	45,580
Endowment Fund	740
General Fund...	30,110
Total...	3,08,650

17. EXPENDITURE, ROAD FUND.—Statement II.-A. Part I., shows an assignment of Rupees 1,63,260 for New Works. It is necessary to reduce this to Rupees 42,920, and the Board are accordingly compelled to strike out all works not yet begun and reduce other allotments to the following extent:—

	RS
Item 3	14,000
,, 4	16,000
,, 6	10,000
,, 7	1,500
,, 9	1,600
,, 10	5,000
,, 11	1,740
,, 12	5,000
,, 13	2,000
,, 14	40,000
,, 15	15,000
,, 16	8,500
Total...	1,20,340

18. Part II. shows an assignment of Rupees 1,21,160 for repairing roads, bridges, and a canal. The length of the roads mentioned in items 13, 14, 15, 20, 23, 24, and 25 should have been given.

19. The expenditure on works by the Department Public Works being Rupees 1,52,630 the cost of Public Works Department supervision will be Rupees 36,760.

20. The share of cost of controlling establishments chargeable to the Road Fund is Rupees 1,670.

21. The allotment for contingencies by other agency, viz., Rupees 1,000, is obviously too large. It has been reduced to Rupees 100, but an allotment of Rupees 200 has been entered in Grant IV.

22. The reserve will be Rupees 23,220.

23. The expenditure of the Road Fund will thus be Rupees 2,31,860, leaving a balance of Rupees 360.

24. GRANT I.—Statement II.-A. Part I., shows allotments of Rupees 2,000 and Rupees 1,400 for building a school-house at Ponani and a market-place at Angadiprom out of Union Funds, and of Rupees 1,500 for Avenues.

25. The cost of the supervision of the building of the school-house and the market-place which is Rupees 820 will also fall on Union Funds.

26. Part II. provides Rupees 700 for repairing school-houses to be paid out of Union Funds, and Rupees 150 for repairing the hospitals at Manjeri and Ponani, and Rupees 1,000 for repairing the Nilambur Chuttrum. With regard to the latter work the President will explain why it is considered to be one which need not be supervised by the Professional Department. He will also state how it happens that it is shown in Statement IV. opposite to the Vadakanjeri Musaferkhanah.

27. The cost of Department Public Works establishment will be Rupees 37,580.

28. The toll establishment costing Rupees 1,410 must be shown here and not in Grant IV.

29. The grant will be—

	RS.
Road Fund	2,30,190
Union Fund...	4,920
General Fund	2,720
Total...	2,37,830

30. GRANT II.—The cost of educational inspection is entered at Rupees 882. Rupees 2,760 is needed for the entertainment of a Deputy-Inspector and two Inspecting Schoolmasters. The Circle cannot afford to have a larger staff at present.

31. The proposed distribution of Rupees 2,530 in results grants is shown in a list submitted with the Budget.

32. The grant is—

	RS.
Union Fund	27,490
General Fund...	5,630
Total...	33,120

33. GRANT III.—The charges of the hospitals at Ponani and Manjeri amount to Rupees 4,770, of which Rupees 2,000 is paid from the funds of the Manjeri Union.

34. The allotment for Vaccination as fixed by Government is Rupees 1,890.

35. Rupees 2,500 are to be spent in digging wells, and 1,280 on general sanitary purposes. The whole amount should be shown under (*d*).

36. The Rupees 780 assigned to Chuttrams includes Rupees 440 for Chuttrams which are provided by an endowment, and Rupees 340 for Musaferkhanahs which not being endowed should not be shown in Statement IV.

37. The proposed contributions to hospitals in Municipalities are as follows:—

	RS.
Calicut	5,350
Gudalur	2,700
Palghaut	1,650
Total...	9,700

Rupees 1,000 of the Palghaut contribution is to be paid from Union Funds.

38. The grant is—

	RS.
Union Fund	3,000
Endowment Fund	440
General Fund	17,480
Total...	20,920

39. GRANT IV.—The Circle share of the cost of controlling establishments at the Presidency (taking the whole cost to be Rupees 22,730) will be Rupees 1,130.

40. The Collector's Local Fund Establishment consists of one Clerk on Rupees 50. The Circle share of Rupees 600 is Rupees 390.

41. A Clerk on Rupees 25 has been allowed to the Circle Board. A Peon on Rupees 7 will also be required, and the sanction of Government is requested for the appointment. The whole cost being Rupees 384 an allotment of Rupees 440 will suffice to provide batta for the few occasions on which it will be drawn.

42. Rupees 200 has been added for office contingencies.

43. The grant is—

	RS.
Road Fund	1,670
General Fund...	490
Total...	2,160

44. The following is an abstract of the revised budget:—

Receipts.			Expenditure.			
		RS.			RS.	RS.
Road Fund....		2,32,220	Grant I.....	Road Fund...	2,30,190	
Union Fund...		45,580		Union Fund	4,920	
Endowment Fund ...		740		General Fund	2,720	2,37,830
General Fund		30,110	Grant II...	Union Fund	27,490	
				General Fund	5,630	33,120
			Grant III..	Union Fund	3,000	
				Endowment Fund ...	440	
				General Fund	17,480	20,920
			Grant IV...	Road Fund	1,670	
				General Fund	490	2,160
			General Reserve		.....	3,000
			Balances.			
					RS.	
Road Fund...					360	
Union Fund					10,170	
Endowment Fund					300	
General Fund					790	
					.....	11,620
Total...		3,08,650		Total...	.....	3,08,650

TELLICHERRY.

45. RECEIPTS.—The grant from Provincial Funds for roads and general purposes is Rupees 58,340: of this Rupees 3,200 are needed for general purposes.

46. The grant for schools in the current year is Rupees 1,890. The amount is given in this budget as Rupees 2,580. It has been reduced and entered under 2 (*b*). The excess, Rupees 690, is stated by a note in Statement III. to be a grant sanctioned in an Order of Government, dated the 25th November 1870, No. 371, which has not been communicated to this office.

47. The Rupees 45,000 entered as "additional land cess or amount otherwise provided for" is struck out.

48. The entry under house-tax is Rupees 13,100. It is proposed to form two new Unions, one at Anjerakandi and the other at Mavilai. The whole cost of the Manantoddy hospital is provided from the funds of the Manantoddy Union. The house-tax in Taliparamba and Perugalam suffices to build school houses costing Rupees 1,350 and Rupees 1,000.

49. No contribution from the Tellicherry and Cannanore Municipalities for educational Inspection is shown in the budget. The amount should be determined without delay.

50. The receipts are—

	RS.
Road Fund	1,27,810
Union Fund	17,840
General Fund	16,030
Total...	1,61,680

51. EXPENDITURE, ROAD FUND.—Statement II.-A., Part I., shows an assignment of Rupees 60,800 for new roads and bridges. It is necessary to reduce this to Rupees 17,480, and the reduction has been effected in the following items:—

	RS.
Item 1	3,270
,, 4	3,000
,, 5	2,850
,, 6	10,000
,, 7	5,000
,, 8	5,000
,, 9	1,900
,, 10 and 11	6.000
,, 12	6,300
Total...	43,320

52. Part II. shows an assignment of Rupees 64,220 for Road Fund repairs. Some of the items did not appear in the previous budget, and the length of some of the roads is not given. The President will doubtless furnish fuller information when he submits the budget passed by the Local Board.

53. The total allotment for works is thus Rupees 81,700. The amount assigned for expenditure by the Public Works establishment is Rupees 79,500 and the corresponding charge Rs. 19,150.

54. The charges connected with tolls are given as Rupees 8,060. From II.-C. it appears that this sum consists of the following items:—

	RS.
1. Constructing rafts...	360
2. Payments to Coorg and Mahé ...	6,900
3. Establishment and Contingencies.	1,160

55. The first item has been entered under Contributions.

56. The Fund's share of the cost of control is Rupees 1,020.

57. Rupees 200 allotted to contingencies for "other agency" has been struck out.

58. Theassignment for tools and plant should be Rupees 820. The Reserve is Rs. 12,780.

59. The total expenditure is thus Rupees 1,27,510 leaving a balance of Rupees 500.

60. GRANT I.—Statement II.-A. shows the following allotments:—

	RS.
1. Taliperamba School house	1,350
2. Schools at Peringolam, Pyoli, and Kottyam.....	2,190
3. Repairing schools at Kavai, Peringolam, Pyoli, Anjerakandi, and Mavalai.	220
Chargeable to Union Funds	3,760
4. Munnikannu Chuttrum	1,670
5. Avenues	600
6. Repairing Chuttrums and Musaferkhanas.....	500
Chargeable to General Funds	2,770

61. The state of the finances of the circle makes it necessary to postpone the building of the Munnikannu chuttrum though it was approved of in Board's Proceedings, 23rd February 1871, No. 829.

62. Out of the educational allotments Rupees 3,540 are to be spent by the Department Public Works. The corresponding charge is Rupees 850 and the total of the charge for Grant I. will be Rupees 20,000.

63. The charges connected with tolls and the contributions to Coorg and Mahé must be entered in this Grant. It will then be—

	RS.
Road Fund	1,26,490
Union Fund	4,610
General Fund	1,150
Total...	1,32,250

64. GRANT II.—An allotment of Rupees 3,188 is provided for Educational Inspection but it is more than the funds can afford, and Rupees 2,760 will suffice for a Deputy-Inspector on Rupees 100 and two Inspecting Schoolmasters on Rupees 35.

65. The Grant will be—

	RS.
Union Funds...	8,970
General Fund...	9,430
Total...	18,400

66. GRANT III.—The charges for the Manantoddy hospital are shown as Rupees 1,940 to be paid out of Union Funds.

67. None of the charitable institutions in the circle being endowed, Statement IV. should have been left blank.

68. The allotment for vaccination is raised from Rupees 954 to Rupees 1,100, the amount fixed for the current year.

69. The Rupees 1,000 for digging wells, etc., entered under (*g*) has been transferred to (*d*).

70. The grant is—

	RS.
Union Fund	1,940
General Fund...	3,190
Total ...	5,130

71. GRANT IV.—Item (*a*) is Rupees 590 and item (*b*) Rupees 210.

72. Sanction is requested for employing a peon on Rupees 7.

73. Rupees 100 are added for office contingencies.

74. The grant is—

	Rs.
Road Fund	1,020
General Fund	270
Total...	1,290

75. The following is an abstract of the revised budget:—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,27,810	Grant I. ...	Road Fund... ...	1,26,490	
Union Fund	17,840		Union Fund ...	4,610	
General Fund	16,030		General Fund ...	1,150	
					1,32,250
		Grant II. ...	Union Fund... ...	8,970	
			General Fund ...	9,430	
					18,400
		Grant III ...	Union Fund ...	1,940	
			General Fund ...	3,190	
					5,130
		Grant IV ...	Road Fund... ...	1,020	
			General Fund ...	270	
					1,290
		General Reserve			1,600
		Balances.			
		Road Fund...		Rs. 300	
		Union Fund		2,320	
		General Fund		390	
				.....	3,010
Total ...	1,61,680		Total ...	.....	1,61,680

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 249. Proceedings of the Board of Revenue, dated 29th January 1872, No. 203.

Read the following letter from the President of the Local Fund Board, Malabar, dated 25th January 1872, No. 18.

Submitting the revised Local Fund Budget for 1872-73 for the Calicut Circle.

The revised Budget of the Calicut Circle for 1872-73 will be immediately submitted to Government, who have before them the Board's Proceedings on the draft Budget (Board's Proceedings, dated 24th January 1872).

2. It will be observed that facts are now brought to notice which materially affect many points adverted to by the Board ; but the totals of expenditure under the several grants will remain nearly the same. The receipts are Rupees 3,930 less, Grant I. is Rupees 7,880 less, Grant II. Rupees 540 more, Grant III. Rupees 2,350 more, and Grant IV. Rupees 360 less.

3. The Board beg to call special attention to paragraph 14 of the President's letter.

(A true Extract.)

(Signed) J. GROSE,
Secretary

No. 250. Proceedings of the Board of Revenue, dated 31st January 1872, No. 239.

Read the following letter from the President of the Local Fund Boards, Malabar District, dated 28th January 1872:—

Abstract.—Forwarding Local Fund Budgets of Tellicherry Circle for the year 1872-73.

The revised Local Fund Budget Estimates of the Tellicherry Circle for 1872-73 are herewith submitted to Government in continuation of the Board's Proceedings dated 29th January 1872.

2. It will be observed that the total assets of the year are Rupees 1,55,070 and that the expenditure is Rupees 1,57,190, leaving a deficit of Rupees 2,120.

3. The following statement shows the sums appearing in the Circle Budget now before Government and those in the present one :—

	Total assets.	Grants				
		I.	II.	III.	IV.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As per Budget now before Government	1,61,680	1,32,250	18,400	5,130	1,290	1,57,070
As per revised Budget...	1,55,070	1,31,410	19,570	4,990	1,220	1,57,190
Difference...	+ 6,610	+ 840	— 1,170	+ 140	+ 70	— 120

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 251. Order thereon, 25th March 1872, No. 366.

With the first Proceedings above recorded the Revenue Board submitted to Government draft Budgets for the Calicut and Tellicherry Local Fund Circles which had not been submitted to the Local Boards, and with the second and third they forward without review Budgets which have been approved by the local authorities. It is unnecessary to notice the former, which were very incorrect, as pointed out by the Revenue Board, and the Government proceed to dispose of the latter.

2. Calicut.—The assets, including the revised Provincial grants, will amount to Rupees 3,26,660. The balances differ slightly from those shown in the Budget reviewed by the Revenue Board, those shown in the G. O., reviewing the budgets of 1871-72, having been entered. This was, of course, incorrect; but, as the Local Board have not seen reason to question these balances, the Government pass them. The revised Provincial grant is Rupees 1,32,220. From paragraph 16 of the President's letter it appears that the grants-in-aid of schools have been more correctly ascertained, and, pending report called for from the Director of Public Instruction, the figure entered, Rupees 7,630, is adopted. The estimate of land cess is the same, and those of tolls and house-tax nearly the same, as in the draft Budget. Contributions from the Palghaut and Calicut Municipalities for educational inspection are entered. They do not appear to have been consented to by the Commissioners but are moderate, and from paragraph 24 of the letter appear calculated on proper principles. The local grant for inspection having been reduced, these contributions ought probably to be so also; but pending discussion by the Commissioners they are retained. The President has furnished a statement showing the yield of tolls at each gate. None of the tolls are to be levied under Act IV. of 1871 but in accordance with the existing practice of the district, which the Government do not desire to change. Information as to the rates of all the tolls should be supplied. Five out of 17 are new tolls, including that

at Kalpatti, on the boundaries of the Palghaut Municipality. The Commissioners and the Local Board have agreed that this toll shall be collected by the latter, more than half the proceeds in the current year being paid over to the Municipality. The sum entered in the Budget is, it is presumed, a net sum, no payment *per contra* to the Commissioners being shown. The gross yield should have been entered as receipt and the payment to the Commissioners debited. The President will report the amount, and will also furnish information with reference to G. O., 9th May 1871, No. 619, Public, as to the sites where tolls are levied throughout the district.

3. The Local Fund Board propose allotments for works aggregating Rupees 1,70,310, of which Rupees 1,66,960 are for Road Fund works. In a separate Order the inclusion of a provision of Rupees 15,000 for the Yeda Kurra Bridge has been directed, funds being made available by an additional grant. Including this allotment the grant for New Works Road Fund will be fixed at Rupees 72,580, and to bring it to this amount the Government have altered certain items in Statement II.-A., subject to expression of the opinion of the Local Fund Board. The Local Board at first proposed new works amounting to Rupees 1,68,160, and in paragraphs 11—14 of his letter the President dilates upon the inadequacy of the provision made in the Budget now under review, and suggests that funds should be provided either by loan or by increased taxation. The Government cannot now pass orders on this application, which should be made the subject of a separate communication. In the apportionment of the sum at their disposal for grants-in-aid of Local Funds, the Calicut Circle has been liberally treated by Government. The Road Fund receipts are Rupees 2,55,940. The grants for new works and repairs are Rupees 72,580 and Rupees 1,06,640. The charge for establishment due to an expenditure of Rupees 1,67,000 by the Public Works Department is Rupees 42,050. It is not stated how the petty establishment charges have been distributed The establishment should be divided without delay. The Road Fund charge for control is Rupees 1,790, and for tolls and ferries Rupees 1,410. Under the President's explanation, contingencies at Rupees 600 are passed. Tools and Plant want Rupees 1,790 and the reserve is Rupees 25,540, leaving a balance of Rupees 660. Grant I., including allotments of Rupees 3,800 from Union and General Funds, is Rupees 2,56,870.

4. The grant for a Deputy Inspector and two Inspecting Schoolmasters will be Rupees 2,760. The Union Budget is very similar to that of 1871-72. The contribution of Rupees 700 from the Palghaut Municipality to Union Funds has been omitted. The President states that the Local Board are averse to the sub-division of the Palghaut Union. In G. O., No. 229, of 5th March 1872, sanctioning the Notification for the levy of the house-tax in the current year, the Government have remarked on the extreme size of the unions in the Calicut Circle generally, and again urged their sub-division, to which they attach great importance. They consider such overgrown unions extremely objectionable, as the incidence of and benefits paid for from the house-tax, and the union management, should be localized as far as possible. In replying to this Order the Local Board will state more in detail their objections to the sub-division of the Palghaut Union. With reference to their remark as to Rule X., the Government are of opinion that the support of the Central School might considered part of the educational expenditure of the separate unions. The institution will undoubtedly be of importance to the separate unions, and its support would be a proper object of union expenditure. The Government believe that, if the rule were to be construed so strictly as the Local Board contend, their objection would apply equally to the present arrangement, as the Central School is, it is believed, beyond the limits of the present union. The allotment for results' grants still appears small, and the President should understand that the amount cannot be estimated by adding up the detailed grants for the past year. A lump sum, whence grants are payable to all schools of the lower class applying for examination and sufficient to admit of legitimate extension of the system, should be assigned. Grant II. is Rupees 33,370.

5. An increased establishment is provided for under Vaccination, and the grant entered is passed. With reference to the union contributions for hospitals, the Government think there can be no question as to the admissibility of those from Palghaut and Manjeri, nor does that from Ponany seem excessive, in the light of the information now furnished in paragraph 21. The Palghaut contribution has been reduced as shown below. The Musaferkhanas not being endowed should not have appeared in Statement IV., nor the allotment for avenues, which is shown again under Grant I. in Statement IV.-B. The Local Board entered Rupees 9,660 as contibutions for hospitals as per margin. The charges of the hospitals at Calicut and Palghaut are now reported to be respectively Rupees 9,364 and 2,368. According to the latest returns, the institutions enjoyed income from invested capital, Calicut Rupees 2,785 and Palghaut Rupees 960. Without taking credit for other income, the sums respectively to be met from Local and Municipal Funds are Rupees 6,349 and Rupees 1,408. Local contributions, of Rupees 3,500 and 750 are certainly ample and have been entered, the latter as payable from Union Funds. The Gudaloor contribution covers the charges formerly paid by Government. Grant III. is thus Rupees 20,570.

	Rs.
Calicut	5,300
Palghaut	1,650
Gudaloor	2,710
Total...	9,660

6. The contribution for Controlling Establishment at the Presidency will be Rupees 1,260. The appointment of a peon, recommended by the Revenue Board, is sanctioned. Grant IV. is Rupees 2,290.

7. The Budget as revised by Government is as follows :—

Receipts.	Rs.
Balances	6,270
Allotments, &c.	1,71,850
Rates and taxes	1,44,710
Fees in schools	2,440
Contribution, &c.	750
Endowments	640
Total...	3,26,660

Expenditure.		Rs.
Grant	I.	2,56,870
,,	II.	33,370
,,	III.	20,570
,,	IV.	2,290
		3,13,100

Balances.		
Road Fund...	660	
Union do.	9,650	
General do.	3,250	
		13,560
Total...		3,26,660

8. Tellicherry.—The revised estimates of receipts amounts to Rupees 1,59,560. The Provincial grant is Rupees 58,340, of which Rupees 54,340 is assigned to the Road Fund, Rupees 4,000 being required for the General Funds. The Local Board's estimate of grants-in-aid of schools is accepted. The Government sanctioned the arrangement provided for in this Budget as regards the Tellicherry tolls as a temporary measure only. In his letter of the 4th January the President states that the existing arrangement must continue till the expiry of the present contract on the 1st July 1872, and promises further report. The President anticipates that the Commissioners will refuse consent to the condition proposed; but, pending report of the result of the negotiation with the Municipality, the allotments are undisturbed. Contributions from Tellicherry and Cannanore are entered for Educational Inspection under circumstances similar to those above noticed for Calicut.

9. Of the whole receipts, Rupees 1,27,010 will be credited to the Road Fund. In order to provide for the increased charge for Public Works Establishment, the grant for new works must be reduced by Rupees 3,000. This sum is taken from item No. 5, which was reduced by the Board

of Revenue in the first Budget. The allotment for contingencies is retained under the President's explanation. The Road Fund balance is Rupees 620. From Grant I. the allotment for the Manikunnu Chuttrum is struck out. The details of entries in Statement I. under Educational New Works have been corrected so as to correspond with II.-A. The amount of Grant I. is Rupees 1,29,960.

10. The allotment for Inspection is revised as proposed by the Revenue Board. Results' grants estimated erroneously as in Calicut are passed at Rupees 6,450. It is hoped that this provision may prove sufficient. The figures entered in the G. O. of 26th December are exclusive of middle class schools and schools in Municipalities as far as shown in the Public Instruction Report for 1870-71. The attention of the Director is drawn to the necessity of showing more distinctly in future reports the charges falling on Local and Municipal bodies in connexion with lower class schools. One new union is proposed at Anjerikandy. A draft Notification should be submitted. In Statement III., Union Funds have been debited, in the lump, with a share of Public Works Department Establishment, reducing the balance to Rupees 1,860. The details will perhaps correspond when the house-tax is assessed. The grant is Rupees 18,710.

11. According to the latest report the charges of the Tellicherry Hospital were Rupees 2,744, and the assured income cannot be less than Rupees 900. Half the net cost, or Rupees 900, is a proper contribution from Local Funds, and has been entered. The charges of the Manantoddy Hospital include an allowance of Rupees 50 per mensem to a resident Doctor for supervision. Statement IV. should have been blank.

12. The proposed peon is sanctioned. Grant IV. is Rupees 1,320.

13. The Budget is as follows:—

Receipts.

		Rs.
Balances		3,210
Allotments, &c.		79,420
Rates and taxes		76,270
Contribution		660
	Total...	1,59,560

Expenditure.

		Rs.
Grant I		1,29,960
„ II		18,710
„ III		5,200
„ IV		1,320
		1,55,190

Balances.

Road Fund	620	
Union do.	1,860	
General do.	1,890	
		4,730
	Total...	1,59,560

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

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

Exd. A. S. Rodgers.

Govt. of [1872] Madras.

FINANCIAL.

To THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 25th.

Read.

Read.

G. O., 25th March 1872, No. 366.

MARCH.

Nos. 247—251.

Passing orders on the Local Fund Budgets of the Calicut and Tellicherry Circles for 1872-73.

√15

I.—Budget Estimate of the Local Fund of the Calicut Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	560			
(b) Union Funds	4300			
(c) Endowment Funds	1410	6270		
(d) General				
2.—Allotments from General Revenue—				
(a) Provincial Funds Road 132220 Schools 7630	139850	171		
(b) Special Funds—	32000	47850		
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	87000			
(b) Tolls	3[illegible]160			
(c) House Tax	29550	144710		
4.—Fees in Schools and Training Institutions		2440		
5.—Contributions from other Circles and Municipalities				
(a) From Calicut Army for Inst.. Relief	260 / 490	750		
6.—Receipts from endowments, contributions and donations—		640		
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total ...		[illegible],660		

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	71,660	920	72,580			
Educational		50	50			
Sanitary and Miscellaneous		1500	1500	74130		
(b) Repairs—						
Communications ...	95,340	11,300	106,640	~~95,340~~		
Educational		300	300			
Sanitary and Miscellaneous		1100	1100	108440		
Total...	167,000	~~24,370~~ 13,370				
(c) Establishment—						
Cost of General Establishment, Public Works Department			050			
Public Works Department, Petty Establishment			42,180 2380	340		
(d) Tools and Plant			1410	46470		
(e) Contingencies				~~640~~	1820	
(f) Road Fund Reserve				660		
(g) Contributions to other Circles or Municipalities for Public Works				25,540		
To for						
Total Grant I...				257000	6,870	
GRANT II.—*Education.*						
(a) Payment for Inspection						
(b) Training Schools—				2760		
Salaries				340		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				27,740		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				2530		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...				"		
To for						
Total Grant II...				~~33,370~~		
				33,370		

B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		4780		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination— Payment to Government for Vaccine Establishment ...		2270		
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		5780		
(e) Markets—		"		
Establishments				
Contingencies...		780		
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To ~~Berhampore~~ Calicut Municipality for ~~the~~ Civil Dispensary ...	RS. 3500 750			
To Palghat for Etc. To Tindalam Dispensary etc. ...	2710			
	6960	6960		
Total Grant III...		20,570		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		1260		
(b) Do. do. in Collector's Office.		1080		
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		2290		
		100		
Grand Total Expenditure...		313 ~~,290~~		
BALANCES—	660			
(a) Road Fund	~~520~~			
(b) Union Funds	9850			
(c) Endowment Funds				
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	3250	760 ~~13,~~ 14		
Total...		~~326,660~~		

Cuddalore

II.—Estimate of Receipts and Expenditure of the Road Fund of the Cuddalore Circle, Cuddalore District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71		560		
2. Two-thirds of the collections of Land Cess within the year		52000		
3. Additional appropriation from the Land Cess by the Local Fund Board		6000		
4. Grants from Government—				
(a) Provincial Funds	132220			
(b) Special Funds	29000	161220		
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous... ...		34160		
5. Tolls				
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		255940		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...	71680	450				
2. Repairs ...	95320	11300				
	167000	12220				
3. Establishment—						
(a) Petty establishment			2580			
(b) Share of cost of Public Works Department, Supervision chargeable to the Road Fund ...			42760			
(c) Charges in connection with Tolls and Ferries			1440			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			1790			
(e) Contingencies			600	48540		
4. Tools and Plant				1790		
5. Contributions from the Road Fund ...				25940		
6. Reserve at 10 per cent. of receipts ...						
Total...				255940		
Balance...				530		
Grand Total...				255940		

I.—Budget Estimate of the Local Fund of the Vellichery Circle, Malabar District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads).	Estimate, 1871-72.	Actuals, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1.—Balances—				
(a) Road Fund	..			
(b) Union Funds	2780			
(c) Endowment Funds	..			
(d) General	430	3210		
2.—Allotments from General Revenue—				
(a) Provincial Funds ... roads 7240 school 5580 pound 4000		60420		
(b) Special Funds—		18500		79420
Rs.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	34			
(b) Tolls	33000	76		
(c) House Tax	9270	3270		
4.—Fees in Schools and Training Institutions				
5.—Contributions from other Circles and Municipalities				
(a) From Vellichery Ammy for Inspr. Cannanore do	260 400	660		
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.				
(d) Miscellaneous				
Rs.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents				
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total...		159500		

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	21,850		21850			
Educational	1850	300	2150			
Sanitary and Miscellaneous		600	600	24600		
(b) Repairs—						
Communications ...	56720	1160	57880			
Educational		850	850			
Sanitary and Miscellaneous		500	500	59230		
Total...	80 ~~59420~~	3410				
(c) Establishment—			250			
Cost of General Establishment, Public Works Department			20 ~~310~~ 1580	2090 ~~2360~~		
Public Works Department, Petty Establishment Tolls Parties			~~1160~~ ~~1090~~	~~2250~~ ~~2140~~		
(d) Tools and Plant			1160	840		
(e) Contingencies				300		
(f) Road Fund Reserve				12,700		
(g) Contributions to other Circles or Municipalities for Public Works				9,300		
To Coorg & French Govt			7000			
To Tellicherry Muncp for tolls			2300			
Total Grant I...			~~68600~~ ~~130240~~		129,960	
GRANT II.—*Education.*						
(a) Payment for Inspection				2700		
(b) Training Schools—				1230		
Salaries						
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—				8270		
Salaries						
Servants						
Miscellaneous						
(d) Grants-in-aid—				6450		
Salary grants						
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To for						
Total Grant II...				18710		

B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		1940		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...				
(b) Vaccination— Payment to Government for Vaccine Establishment ...		960		
(c) Employment of Medical Practitioners		"		
(d) Sanitary Establishments and cleansing of Tanks and Wells		1000		
(e) Markets—		"		
Establishments				
Contingencies...		400		
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Tellicherry Municipality for the Civil Dispensary ... ... Etc. etc. ...	RS. 900	900		
Total Grant III...		5200		
GRANT IV.—*Miscellaneous.*				
(a) Contributions for Controlling Establishments at the Presidency		620		
(b) Do. do. in Collector's Office.				
(c) Establishments of the Local Fund Board. Etc. etc.		700		
Total Grant IV...		1320		
Grand Total Expenditure...		155~~40~~	190	
BALANCES—				
(a) Road Fund	~~60~~		620	
(b) Union Funds	~~1460~~ 1850		1860	
(c) Endowment Funds	~~1090~~		1890	
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.	~~1140~~	4320		
Total...		15~~9~~560		

II.—Estimate of Receipts and Expenditure of the Road Fund of the Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Balance of 1870-71				
2. Two-thirds of the collections of Land Cess within the year		22670		
3. Additional appropriation from the Land Cess by the Local Fund Board				
4. Grants from Government—				
(a) Provincial Funds	57,340	71,340		
(b) Special Funds	14000			
Rs.				
Surplus Pound Fund... ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous...				
5. Tolls		33,000		
6. Contributions from funds of other Circles...				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant				
Total...		127,010		

Expenditure.	By D. P. W.	By other Agency.	Estimate, 1872-73. Detail.	Estimate, 1872-73. Total.	Estimate, 1871-72.	Actual, 1870-71.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works ...	21,350			21,350		
2. Repairs ...	56,920	1160		58,080		
	78,570					
3. Establishment—						
(a) Petty establishment			1550			
(b) Share of cost of Public Works Department. Supervision chargeable to the Road Fund			270 19,840			
(c) Charges in connection with Tolls and Ferries			1160			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			1070			
(e) Contingencies			300	28,920		
4. Tools and Plant				800		
5. Contributions from the Road Fund ...				9300		
6. Reserve at 10 per cent. of receipts ...				12700		
Total...				127,070		
Balance...				—		
Grand Total...				127,070		

Revised Statement No. 4

Proceedings of the Board of Revenue dated 29th January 1872.

No. 23

Read letter from the Secretary to Local Fund Board, dated 25th January 1872, No. 18, submitting the revised Local Fund Budget for 1872-73 which have been kept in the Collectorate.—

The revised Budget of the Collectorate for 1872-73 will be submitted shortly to Government with the Board's Proceedings on the draft Budget dated 24th January 1872.

2. It will be observed that places are now brought to notice which materially affect many points to which the Board, both the Revenue & Superintendence under the General Rules will remain nearly the same. The receipts are Rs 3930 less, Grant II Rs 7,880 less, Grant III Rs 5,190 more, Grant III Rs 2,350 more and Grant IV Rs 260 less.

3. The Board beg to call attention to Para 14 of

the President's letter.-

/True Extract/

J Gole

Secretary

for the Chief Secretary to Government

Financial Department

with original letter & Enclosures.-

Revenue Department

B 27

No

Proceedings of the Board of Revenue
dated 31st January 1872.

Read letter from the President of the
Local Fund Boards, Malabar Distt.
dated 28th January 1872.

The revised Local Fund &
Budget Estimates of the Tellicherry
Circle for 1872-73 are herewith sub-
-mitted to Government in continuation
of the Board's Proceedings dated 29
January 1872.

2. It will be observed that
the total assets of the year are Rs
1,55,070, and that the expenditure
is Rs 1,57,190, leaving a deficit of
Rs 2,120.

3. The following statement
shews the sums appearing in the Circle
budget now before Government & those
in the present one.

	Total Assets	Grants				
		I	II	III	IV	Total
	Rs	Rs.	Rs.	Rs	Rs	Rs.
As per Budget now before Govt.	1,61,680	1,32,250	15,400	5,130	1,290	1,57,070
Do revised Budget. - - - -	1,55,070	1,31,410	19,570	4,990	1,220	1,57,190
Difference	+ 6,610	+ 840	- 1,170	+ 140	+ 70	- 120

True

Rec: 20th September 1871. Ans: 28th
" 28th December 1871 " 2nd
" 2nd August 1871 " 21-22 Feb.

Fwd 1872 Dept. C.

Proceedings of the Board of Revenue
No 115

Date 29th January 1872
Recd 2nd Feby "
Recd Feby 21st "
No 19

No 160.

Submitting to Govt
a letter from Collector
of Malabar for-
warding revised
Budget of Local
Circle for 1872-73.

Mr 25th March/72

No 249
Ans 26th-27

C 22/3/72.
R 25th "

/True Extract/

J. Cole
Secretary

To

The Chief Secretary to Government P. D.

with original letters & Enclosures to be returned -

Revenue Department

17

Proceedings of the Board of Revenue.

dated 24th January 1872. 31

Read the following letters

From the President of the Local Fund Boards

dated 29th December 1871 No. 287

—"— Sanitary Commissioner, dated 2d November

1871 No. 71.

—

The draft budgets of the Calicut and Tellicherry Circles for 1872-73 will be submitted for the orders of Government. They have not yet been laid before the Circle Boards but it will not be a waste of time to review them, in-asmuch as sufficient data are available for determining the totals of receipts and expenditure under each Head.

2. With regard to the delay that has taken place the Board are inclined to think that it has been unavoidable. The sums availa-ble for expenditure in Malabar are at the same

Read 18th Jan 1872 Dept

No. 366

Proceedings of the Board of Revenue

Dated 31 January 1872

Despatched 31 " " "

Received 22 March "

on 16

No 572/72

Revenue Local Fund Boards Establishments & Tellicherry Circle in Malabar Rs. for 1872-73, submitted for Government orders

No. 250 to 251

C 22/3/72

same time so large in themselves and so inadequate to the objects which they are meant to attain that considerable uncertainty must have attended the results of the revision of the last budgets. It could not be assumed, for instance, that Government would allow the general fund to be swelled by a whole sale imposition of the house tax, so that charges for dispensaries and so forth which are paid out of it elsewhere should be paid in Malabar from Union Funds. Hence the President did not feel prepared to bring the budgets for 1872-73 before the local boards till the orders of Government on the budgets of 1871-72 reached him. This happened to be on the 3rd January and a week's notice of meetings had to be given in the next District Gazette.

3. In both budgets credit is taken for very large sums which the President assumes will be raised by an alteration in the law or

otherwise. These credits must be struck out because the budgets must represent the existing state of things, but the Board have some reason to expect from the Order of the 17th August 1871 No 53 that a measure for increasing the land cess in Malabar will be laid before the Legislative Council during the present Session. If such a measure is passed its effect can be shown in Supplemental budgets.

Calicut

Receipts.

4. The grants from Provincial funds for roads is Rupees 112220.

5. As a Government grants for Schools Rs 7630 is entered under 6 (a). The sum allowed for this year is Rs 8750 and as Government do not seem to contemplate reducing it, it has been entered under 2(a)

6. The land cess estimate accords with the data given by the Collections of previous years.

For

7. For House Tax, Rs 29,400, is entered against Rs 28,000 in the budget of the current year. The same Unions are to be retained. The Union Fund plays so important a part in this budget under all grants (except Grant IV) that it will be the most convenient course to describe its transaction here.

8. I. Palghaut. This Union occupies the whole of the Palghaut taluk which was rated under a repealed Act for a rate School (with branches) at Palghaut.

The income consists of -

Balance	——	Rs 1,560
House tax	——	11,000
Government grants	-	3,130
School fees	——	1,920
Contribution	——	700
		18,310

The School charges are to be incurred in the old Rate School at Palghaut and in 25 other schools established in the principal villages of the taluk. The Kalpathy School

School which according to Government Order 15th August 1871 No 1235, the Palghaut Municipality is to support at an expense of Rs 900 is not in the list so that the Rs 700 which is entered in I a as a contribution from the Palghaut Municipality and in III as Contributions, not being an appropriation from Municipal Funds such as would appear in Column 3 b, must be something additional to & exclusive of the cost of the Kalpathy School. In para 13 of the letter submitting the budget of 1871-72 the President stated that it was a contribution by the Municipality in aid of the central institution. The President has yet to explain how it is obtained. The School charges amount to Rs 13,400 and Rs 240 are to be spent in repairing School houses.

9. Out of the remainder of the Income Rs 1,000 is contributed to the Palghaut hospital. Government "see no objection to

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". Both these conditions are fulfilled in the case now under consi-
-deration, but the levy of the house tax through a whole taluk so as to provide for the greater portion of the cost of a dispensary as well as for education is a very excep-
-tional measure.

10. II. Angadipuram. The School charges, including Rs 90 for repairing a School house are less than the income, of which Rs 3000 is levied by house tax, by Rs 1,480 and Rs 1,400 of this balance is to be spent on a Market place at the central village.

11. III Cherpulsheri. Here the School charges, including Rs 40 for repairs are less than the income by Rs 2,270, but they bear a fair proportion to the income from house

house tax.

12. IV Manjeri. In this Union the house tax is so high that a contri-
-bution of Rs 2000 to the Manjeri hospital, being about two thirds of the cost is paid out of it and a large balance is left.

13. VI Ponani. The income is so large that a School house costing Rs 2,000 can be built out of it.

14. In the other Unions (except perhaps Tirtala) the tax levied is only sufficient to meet such charges as are ordinarily paid from Union funds.

15. Some contribution from the Calicut, Cochin and Palghaut Municipalities is due towards the cost of educational inspection. The amounts should be deter-
-mined as soon as possible.

16. The Receipts are -

Road Fund -	Rs 2,32,220	
Union ———		45,580
Endowments —		740
General ———		30 110
		3,08,650

Expenditure

Expenditure

Road Fund

17. Statement II a Part I shows an assignment of Rs 1,63,260 for New Works. It is necessary to reduced this to Rs 42,920 and the Board are accordingly compelled to strike out all works not yet begun and reduced other allotments to the following extents.

Item 3	——	Rs 14,000
4	——	16,000
6	——	10,000
7	——	1500
9	——	1,600
10	——	5000
11	——	1740
12	——	6000
13	——	2,000
14	——	40,000
15	——	15,000
16	——	8,500
		1,20,340

18. Part II shows an assignment of Rs 1,21,160 for repairing roads bridges and a canal. The length of the roads mentioned in items 13, 14, 15, 20, 23, 24 & 25 should have been given-

The

19. The expenditure on works by the Department Public Works being Rs 1,52,630 the cost of Public Works Department supervision will be Rs 36,760.

20. The share of cost of controlling establishments chargeable to the road fund is Rs 1,670.

21. The allotment for contingencies by other Agency Viz Rs 1,000 is obviously too large. It has been reduced to Rs 100 but an allotment of Rs 200 has been entered in Grant IV.

22. The Reserve will be Rs 23,220.

23. The expenditure of the Road Fund will thus be Rs 2,31,860 leaving a balance of Rs 360.

Grant I

24. Statement II a Part I shows allotments of Rs 2,000 and Rs 1,400 for building a school house at Ponany and a Market place at Angadipooram out of Union Funds, and of Rs 1,500 for Avenues-

25. The cost of the supervision of the

building

building of the School house and the market place which is Rs 820 will also fall on Union Funds.

26. Part II provides Rs 700 for repairing School houses to be paid out of Union Funds and Rs 150 for repairing the hospitals at Manjeri & Ponani and Rs 1,000 for repairing the Nilambur Chuttrum. With regard to the latter work the President will explain why it is considered to be one which need not be supervised by the Professional department. He will also state how it happens that it is shown, in Statement IV opposite to the Vadakanjeri Musaferkhanah.

27. The cost of Department Public Works establishments will be Rs 37,580.

28. The total establishments costing Rs 1,410 must be shown here and not in Grant IV.

29. The Grants will be -

Road Fund —	2,30,190
Union	4,920
General	2,720
	237,830

Grant

Grant II

30. The cost of educational inspection is entered at Rs 882. Rs 2,760 is needed for the entertainment of a Deputy Inspector and two inspecting School Masters. The Circle cannot afford to have a larger staff at present.

31. The proposed distribution of Rs 2,530 in results grants is shown in a list submitted with the budget.

32. The Grants is —

Union Fund Rs	27,490
General	5,630
	33,120

Grant III.

33. The charges of the hospitals at Ponani and Manjeri amount to Rs 4,770, of which Rs 2,000 is paid from the funds of the Manjeri Union.

34. The allotment for vaccination as fixed by Government is Rs 1,890.

35. Rupees 2,500 are to spent in digging wells

wells and 1,280 on general sanitary purposes. The whole amount should be shown under (d) Shuttrams 1505 further

36. The Rs 780 assigned to Chuttrams includes Rs 440 for Chuttrams which are provided by an endowment and Rs 340 for Musafer Khanahs which not being endowed should not be shown in Statement IV.

37. The proposed contributions to hospitals in Municipalities are as follows:—

Calicut —	5,350
Gudalur —	2,700
Palghaut —	1,650
	9,700

Rupees 1,000 of the Palghaut contribution is to be paid from Union funds.

38. The Grant is —

Union Fund —	3,000
Endowment —	440
General —	17,480
	20,920

Grant

Grant IV

39. The Circle share of the cost of controlling establishments at the Presidency (taking the whole cost to be Rs 22,730) will be Rs 1,130.

40. The Collectors local fund Establishment consists of one Clerk on Rs 50. The Circle share of Rs 600 is Rs 390.

41. A Clerk on Rs 25 has been allowed to the Circle Board. A peon on Rs 7 will also be required and the sanction of Government is requested for the appointment. The whole cost, being Rs 384 an allotment of Rs 440 will suffice to provide leaves for the few occasions on which it will be drawn.

42. Rupees 200 has been added for Office contingencies.

43. The Grant is —

Road Fund —	1,670
General —	490
	2160

44. The following is an abstract of

of the Revised Budget.

Receipts.

Road Fund	2,32,220
Union	45,580
Endowments	740
General	30,110
	3,08,650

Expenditure

Grant I Road Fund	230190	
Union	4,920	
General	2720	237,830
Grant II Union Fund	27,490	
General	5,630	33,120
Grant III Union Fund	3,000	
Endowments	440	
General	17,480	20,920
Grant IV Road Fund	1670	
General	490	2,160
General Reserve	3000	

Balances

Road Fund	360	
Union Dº	10,170	
Endowments Dº	300	
General Dº	790	11,620
		3,08,650

Tellicherry

Receipts

45. The grant from Provincial Funds for roads and general purposes is Rs 58,340: of this Rs 3,200 are needed for general purposes.

The

46. The grant for Schools in the current year is Rs 1,890. The amount is given in this budget as Rs 2,580. It has been reduced and entered under 2(b). The excess Rupees 690 is stated by a note in Statement III to be a grant sanctioned in an order of Government dated the 25th November 1870 Nº 371 which has not been communicated to this Office.

47. The Rupees 45,000 entered as "additional local cess or amount otherwise provided for" is struck out.

48. The entry under house tax is Rs 1,3100. It is proposed to form two new Unions, one at Anjerakandi and the other at Mavilais. The whole cost of the Manantoddy hospital is provided from the funds of the Manantoddy Union. The house tax in Salipuramba and Penegalam suffices to build school houses costing Rs 1,350 and Rs 1,000.

49. No contributions from the Tellicherry and Cannanore Municipalities for Educational

Educational Inspection is shown, in the budget. The amount should be determined without delay.

50. The Receipts are —

Road Fund — Rs	127,810
Union ——	17,840
General ——	16,030
	161,680

Expenditure

Road Fund

51. Statement II A part I shows an assignment of Rs 60,800 for new roads and bridges. It is necessary to reduce this to Rs 17,480 and the reduction has been effected in the following items: —

Item 1	3,270
4	3,000
5	2,850
6	10000
7	5,000
8	5,000
9	1,900
10 & 11	6000
12	6,300
	43,320

Part

52. Part II shows an assignment of Rs 64,220 for road fund repairs. Some of the items did not appear in the previous budget, and the length of some of the roads is not given. The President will doubtless furnish fuller information when he submits the budget passed by the local Board.

53. The total allotment for works is thus Rs 81,700. The amount assigned for expenditure by the Public Works establishment is Rs 79,500 and the corresponding charge Rs 19,150.

54. The charges connected with tolls are given as Rs 8060. From II C it appears that this sum consists of the following items.

1. Payments to Coorg & Mahé — 6900
2. Establishment & Contingencies — 1160

55. The first item has been entered under contributions.

56. The Funds' shares of the cost of control is Rs 1020.

Rupees

57. Rupees 200 allotted to contingencies for "other Agency" has been struck out.

58. The assignments for tools and plants should be Rs 820. The Reserve is Rs 12780.

59. The total expenditure is thus Rs 12750 leaving a balance of Rs 300.

Grant I

60. Statement II A shows the following allotments.

1 Taleperamba School house	1350
2 Schools at Pemgalam Pyoli & Kottyom	2190
3. Repairing Schools at Kavai Pemugalam Pyoli Anjera- -Kandi & Mavalai	220
Chargeable to Union Funds	3760
4 Munnikunnu Chuttram	1670
5 Avenues	600
6 Repairing Chuttrums & Musafer Khanas	500
Chargeable to general funds	2770.

61. The State of the finances of the Circle makes it necessary to postpone the building of the Munnikunnu Chuttrum though it was approved of in Board's Proceedings 23d February 1871 No 829.

62. Out of the Educational allotments Rs 3540 are to be spent by the Department Public Works. The corresponding charge is Rs 850 and the total of the charge for Grant I will be Rs 20000.

63. The charges connected with tolls and the contributions to Coorg and Mahe must be entered in this Grant. It will then be -

Road Fund	Rs 126490
Union	4610
General	1150
	132250

Grant II

64. An allotment of Rs 3188 is provided for Educational Inspection but it is more than the funds can afford and Rs 2760 will suffice for a Deputy Inspector on Rs 100 and two Inspecting School

Schoolmasters on Rs 35.

65. The Grant will be —

Union Funds — Rs	8970	
General ——	9430	
		18,400

Grant III

66. The charges for the Manantoddy hospital are shown as Rs 1940 to be paid out of Union Funds.

67. None of the charitable institution in the circle being endowed Statement IV should have been left blank.

68. The allotment for vaccination is raised from Rs 954 to Rs 1100 the amount fixed for the current year.

69. The Rs 1000 for digging wells now entered under (g) has been transferred to (d)

70. The Grant is —

Union Fund —— Rs	1940	
General ——	3190	
		5130

Grant IV

71. Item (a) is Rs 590 and item (b) Rs 210.

Sanction

72. Sanction is requested for employing a peon on Rs 7.

73. Rupees 100 are added for office Contingencies.

74. The Grant is —

Road Fund —	1020	
General —	270	
		1290

75. The following is an abstract of the revised budget.

Receipts		Expenditure			
Road Fund — Rs	127810	Grant I	Road Fund —	126490	
Union ——	17840		Union ——	4610	
General —	16030		General —	1150	132250
	161680	Grant II	Union Fund	8970	
			General ——	9430	18400
		Grant III	Union Fund	1940	
			General —	3190	5130
		Grant IV	Road Fund	1020	
			General —	270	1290
		General Reserve ----------			1600
		Balances			
		Road Fund ——		300	
		Union Fund ——		2320	
		General ——		390	3010
					161680

(True Extract)

J Gale
Secretary

To, The Chief Secretary to Government Financial Deptt
with 2 letters & Enclosures in original to be returned

Capt J Campbell
B/Canara Rifles

Fin. 1872 Dept.

1024-366

Proceedings of the Board of Revenue.

1870

Dated 24th January 1872.
Rec'd 31st " "
Read 26th " "

No 121

Q 625 Enclosure 12

Submitting for orders a return of Public Works Expenditure and Local Fund Circles for 1872-73.

W Stokes

C 22/3/72
12-25-2

Fin. Dept

1872

From

The President of the Local Fund Board - Malabar

To

The Secretary to Government Financial Department

Dated 4th Jany
Rec'd 8th " } 1872.

No 21 No 16.

Reporting with reference to para 8 of the G.O. of 26th December 1871 No 825 regarding the notification concerning the new Tolls to be levied in the Calicut & Tellicherry Local Fund Circles.

W Stokes

Pro: 26th December 1871. Nos 96-100.
" 17th August 1871. " 52-53
" 12th October 1868 " 58-59
" 8th November 1865 " 11-13
" 1st March " 1-3
" 10th October " 10-11
" 16th May 1869 " 15-16
" 23rd June 1866 " 33-37
" 19th April " 19-21
" 30th November 1867 " 30-31
" 3rd June 1868 " 3-5
" 6th October " 6-8
" 24th September " 2-4
" 31st August " 81-82
" 15th August " 13-15

Nos 247-251

C 22/3/72
12-25-2

Fin. Dept

1872

From

The President of the Local Fund Board - Malabar

To

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Dated 4th Jany
Rec'd 8th " } 1872.

No 21 No 16.

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W Stokes

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 24, 29, & 31 Jany 1872. No 170, 203,

From President Local Fund Board dated 5 Jan 1872.

Order thereon 25th March 72 No 366

With the first proceedings above recorded the Revenue Board submitted to Govt. draft budgets for the Calicut & Tellicherry local fund circles which had not been submitted to the local boards, and with the second & third, they forward without review budgets which have been approved by the local authorities. It is unnecessary to notice the former, which were very incorrect, as pointed out by the Revenue Board,

and

and the Govt. proceed to dispose of the latter.

2. Calicut.— The assets, including the revised provincial grant will amount to Rs: 3,26,660. The balances differ slightly from those shown in the budget reviewed by the Revenue Board, those shown in the G.O. reviewing the budgets of 1871-2 having been entered. This was of course incorrect, but as the local board have not seen reason to question these balances, the Govt. pass them. The revised Provincial grant is Rs: 1,12,220. From para 16 of the President's letter it appears that the grants in aid of schools have been more correctly ascertained — and pending report called for from the Director of Public Instruction the figure entered Rs: 7630 is adopted. The estimate of land cess is the same — and those of tolls & house tax nearly the same, as in the draft budget. Contributions from the Palghaut & Calicut municipalities for education inspection are entered. They do not appear to have been consented to by the Commissioners but are moderate & from para 24 of the letter, appear — calculated on proper — principles. The local grant for inspection having been reduced these contributions ought probably to be so also, but pending discussion by the Commissioners they are retained. The President furnished a statement showing the yeild of tolls at each gate. None of the tolls, apparently, are to be

be levied under Act IV of 1871. & information as to the rates is not given. It should be supplied. Two out of 17 are new tolls, including that toll at the Palghaut Municipality. The Commissioners & the local board have agreed that this toll shall be collected by the latter, more than ½ half the proceeds in the current year being paid over to the Municipality. The sum entered in the budget is, it is presumed a net sum, no payment per Contra to the Commissioners being shown. The gross yield should have been entered as receipt & the payment to the Commissioners debited. The President will report the amount & will also furnish information with reference 29th ~~September~~ 1870, 9th May 71 No. 619 Public to G. O. as to the rates where tolls

last in accordance with the existing practice of the district, which the Govt do not desire to

Kalpatti on the boundary of

tolls are levied. Throughout the district.

3. The local fund Board proposed allotments for works aggregating Rs: 170310. of which Rs: 106,960 were for road fund works. To provide for the increased charge for P. W. D establishment, and to have the road fund in a position to stand revision when the general budget is framed, the Govt have added an additional appropriation from the one third cess Rs: 6000, & have reduced the new works by Rs: 1500. The Govt do not further interfere with the management of the local board as to the distribution of the money available between new works & repairs and the reduction of Rs: 1500 has been made in item 6, which was re-trenched to that amount by

In a separate order the inclusion provision of Rs 16000 for the Ponnani bridge has been directed, funds being made available by an additional grant.

2 Including this allotment the grant for new works road fund will be fixed at Rs 72,580. and to bring it to this amount the Govt have also altered entries in Statement II A. subject to confirmation of the District of the Local fund board.

by the Board of Revenue in their review of the original budget. The local board at first proposed new works amounting to Rs: 168,160 and in paras 11-14 of his letter the President dilates upon the inadequacy of the provision made in the budget now under review; and suggests that funds should be provided either by loan or by increased taxation. The Govt. cannot now pass orders on this application which should be made the subject of a separate communication. The grant from Provincial funds is as great as the Govt. can assign with safety in their present position, but it may be that later, they will be able to make a special assignment for the grant

works

The Dr. apportionment of the sum at their disposal for grants in aid of local funds, the District circle has been liberally treated by Govt.

works which may obviate the necessity of special measures during 1872-3. The road fund receipts are Rs: 2,35,940. The grants for new works & repairs are Rs. 58,820 & Rs: 106,640. The charge for establishment due to an expenditure of Rs: 153,240 is Rs: 36920 liable to revision hereafter. It is not stated how the petty establishment charges have been distributed. The establishment should be divided without delay. The road fund charge for contd is Rs: 1650, & for tolls & ferries Rs: 1410. Under the Residents explanation contingencies at Rs: 600 are passed. Tools & plant want Rs: 1650 & the reserve is Rs: 23,540 leaving a balance Rs: 1850. Grant I including allotments of Rs: 3800 from various

and

and general funds is
Rs: 235,850. 2,588,0.

4. The grant for a Deputy Inspector & two inspecting schoolmasters will be Rs: 2760. The union budget is very similar to that of 1871-2. The contribution of Rs: 300 from the Palghaut municipality to provide funds has been omitted. The Resident states that the local board are averse to the subdivision of the Palghaut union, & doubtless their objection will be more fully detailed in their further communication which will be submitted with reference to G.O. 28th December last.

The Govt. consider such an one grown union consisting of a whole taluk extremely objectionable, as the incidence of & benefits paid for

from the house tax, & the union management should be localized as far as possible and with reference to their local boards remarks as to rule X ~~whether that the support of the central~~ ~~might be considered limited by the limitations of union school~~ ~~education expenditure of the 5 per cent~~ ~~per centage as is allowed~~ ~~unions.~~ The institution ~~The central school~~ will undoubtedly be of importance to the separate unions & its support would be a proper object of union expenditure. The allotment for results grants still appears small, and the Resident should understand that the amount cannot be estimated by adding up the detailed grants for the past year. A lump sum whence grants are payable to all schools of the lower class applying for examination

In G.O. No. 229 dated 15th March 72 sanctioning the notification for the levy of the house tax in the current year, the Govt. have remarked on the extreme size of the union in the Calicut circle generally & again urged their subdivision which they attach great importance. With reference to Palghaut in particular Govt.

The local boards will state more in detail their objections to the subdivision of the Palghaut union.

The Govt. believe that, even if the rule were to be construed strictly as the local board contend, their objection would apply equally to the present arrangement as the central school is, it is believed, beyond the limits of the present union.

examination & sufficient to admit of legitimate extension of the systems should be assigned. Grant II. is Rs: 33,370.

5. As increased establishments is provided for under Vaccination & the grant entered is passed. With reference to the union contributions for hospitals, the Govt. think there can be no question as to the admissibility of those from Palghaut & Manjeri, nor does that from Tavoy seem excessive, in the light of the information now furnished in para 21. The Palghaut contribution has been reduced as shown below. The musafer Khanas, not being endowed should not have appeared in Statement IV, nor the allotment for avenues, which

Calicut ____ 5300.
Palghaut ____ 1650.
Gudalur ____ 2710.
9660

which is shown again under grant I, in Statement IV B. The local board entered Rs: 9660 as contributions for hospitals as per margin. The charges of the hospitals at Calicut & Palghaut are now reported to be respectively Rs: 9364 & 2368. According to the latest returns the institutions enjoyed income from invested capital, Calicut Rs: 2785 & Palghaut Rs: 960. without taking credit for other income, the sums respectively to be met from local & municipal funds are Rs: 6649 & Rs: 1408. Local Contributions of Rs: 3500 & 750 are certainly ample & have been entered, the latter as payable from union funds. The Gudaloor contribution covers the charges formerly paid by

by Govt. grant III is Rs. 20,570.

6. The contribution for controlling establishment at the Residency will be Rs. 1120. The appointment of a Peon recommended by the Revenue Board. is sanctioned grant IV is Rs. 2168.

7. The budget as revised by Govt. is as follows.

Receipts.

Balances	6270.
Allotments &c.	151,850.
Rates & taxes	144,710.
Fees in schools	2,140.
Contributions &c.	750.
Endowments	640.
	3,86,660

Expenditure.

Grant I.	2,35,850.
Grant II.	33,370.
Grant III	20,570.
Grant IV	2,150.
	2,91,940.
	3,13,100

Balances.

Road fund	1930.	
Union fund	9650.	13,560
General	3240.	14,720
		3,86,660

8. Tellicherry - The revised estimates of receipts amounts to Rs. 159,560. The Provincial grant is Rs. 58,340 of which Rs. 54,340 is assigned to the road fund Rs. 4000 being required for the general funds. The local boards estimate figure for grants in aid of schools is accepted. The Govt. sanctioned the arrangement provided for in this budget as regards the Tellicherry tolls as a temporary measure only. The Resident anticipates that the commissioners will refuse consent to the condition proposed, but pending reply to G.O. 26th December & report of the result of the negotiation with the municipality the allotments are undisturbed. Contributions from Tellicherry & Cannanore are entered for educational Inspection

In his letter of the 4th Jan. the President states that the existing arrangement must continue till the expiry of the present contract on the 1st July 1872 Commissioner

Inspection under circum-
-stances similar to those
above noticed for Calicut.

9. Of the whole receipts
Rs: 127,010 will be credited
to the Road fund. In order
to provide for the increased
charge for P. W. Establish-
-ment ~~for the ensuing year of the general budget~~, the
grant for new works
must be reduced by Rs.
3000. This sum is taken
from item No. 5, which was
reduced by the Board of
Revenue in the first
budget. The allotment
for contingencies is retained
under the Residents ex-
-planation. The road fund
balance is Rs: 1490. From
Grant I the allotment
for the Manikunnu
Chatram is struck out.
The details of entries in
Statement I. under
educational

educational new works have
been corrected to as to cor-
-respond with P. A. The
amount of the grant
is Rs: 12900.

10. The allotments for
Inspection is revised as pro-
-posed by the Revenue Board
Result grants estimated
erroneously, as in Calicut
are passed at Rs: 6450.
It is hoped that this provision
may prove sufficient.
The figures entered in the
G. O. of 26th December are
exclusive of middle class
schools & schools in Munici-
-palities as far as shown
in the Public Instruction
Report for 1870-1. The attention
of the Director is drawn
to the necessity of showing
more distinctly in future
reports the charges falling
on local & municipal
bodies in connexion with
lower

lower class schools. One new union is proposed at Anjesi Kandy. a draft notification should be submitted. In Statement III union funds have been debited, in the lump, with the share of Public Works Department establishment reducing the balance to Rs: 1960. 18 The details will perhaps correspond when the house tax is assessed. The grant is Rs: 18710.

11. According to the latest report the charges of the Jellicherry hospital were Rs: 2744. & the assured income cannot be less than Rs 900. Half the net cost or Rs: 900 is a proper contribution from local funds & has been entered. The charges of the Mananthoddy hospital include an allowance of Rs. 50 per mensem to a resident doctor for supervision. Statement IV should have been blank.

12. The proposed scheme is sanctioned. Grant III is Rs: 1280. 320

13. The budget is as follows.

Receipts.

Balances	3210.
Allotments 4ta	79,420
Rates & taxes	76,270.
Contribution	660.
	159,560.

Expenditure.

Grant I.	129,080.
Grant II.	18,710.
Grant III.	5,200.
Grant IV	1,280.
	154,270.

Balances.

Road fund	1490. 320	
Union fund	1960. 300	
General	1840. 18	5,290
		159,560.

The Rev. Dept with Encls. & Estimates
Board of Rev.
Coll. of Malabar
Acct. Genl.
P. W. Dept.
I. Genl. Med. Dept.
Director of P. Instn.
Surg. Comm.

Fin. Dept.

Govt. of {1872} Madras.

To

Dated 25 March 1872, No. 366
Recd.

Nos. 247-251

Passing orders on the
27 Budgets of the Salem
& Tellicherry Circles
for 1872/73.

C22/3/72