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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 727 Press Mis.

239-240.

Dated 24 - 5 - 1873.

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Proceedings of the Madras Government, Financial Department, 24th May 1873.

No. 239. Read the following Proceedings of the Board of Revenue, dated 1st April 1873, No. 500 :—

Read the following letters:—

From the President of the Local Fund Board, Malabar District, dated 3rd December 1872, No. 429.

ABSTRACT.—Submitting Local Fund Budget for 1873-74.

From the same Officer, dated 18th December 1872, No. 456.

ABSTRACT.—Requesting that certain alterations may be made in Calicut Budget Statements.

From the same Officer, dated 23rd January 1873, No. 506.

ABSTRACT.—Forwarding Local Fund Budget.

From the Sanitary Commissioner, dated 16th December 1872, No. 1,901.

ABSTRACT.—*Reporting on the provision of the Local Fund Board, Calicut Circle, for sanitary* xependiture for 1873-74.

From the same Officer, dated 6th February 1873, No. 339.

ABSTRACT.—Remarking on provision made by Local Fund Board, Tellicherry Circle, for sanitary purposes.

THE Local Fund Budget Estimates of the Calicut and Tellicherry Circles, Malabar District, for 1873-74 are submitted for the approval of Government.

CALICUT CIRCLE.

2. STATEMENT I.-A, REVENUES AND RECEIPTS.—It is proposed to establish three new toll-gates in Wynaad at the places noted in the margin, estimated to yield Rupees 4,800; to transfer the gate at the Kullai bridge to Meen Chunda in lieu of the existing Municipal toll-gate which is to be abolished, and to exempt foot-passengers at the latter place. The President states that the necessity for the new toll-bars is explained in the Local Board's Proceedings, dated 15th and 16th October 1872, which do not appear to have been furnished to the Board of Revenue. He will, at an early date, furnish the Proceedings. Meanwhile the receipts from these tolls will be allowed to stand.

Dewalla, Chundole, Molear bridge on the Toriot road.

3. According to the current year's budget the Calicut and Palghaut Municipalities are to contribute on account of Educational inspection Rupees 260 and Rupees 490 respectively, making a total of Rupees 750. This amount is now raised to Rupees 1,500, which is stated to have been roughly calculated with reference to the number of pupils in the schools under inspection, taking into account the salaries and allowances of the Deputy Inspector and of the Inspecting School-master for the Moplah Schools, and for the Calicut and Palghaut Taluqs. The contribution is entered subject to revision when the actuals of Inspection charges are known at the end of the year.

4. A contribution of Rupees 5,000, being a moiety of the net toll collections in the Palghaut Municipality, is entered as directed in G. O., Financial Department, dated 4th October 1872, No. 1,329.

5. On the recommendation of the Local Board the Board of Revenue in their Proceedings, dated 11th December 1872, Miscellaneous No. 8,196, approved of the establishment of a Book Depôt at Calicut to serve both the circles, subject to a report on the working of the scheme after a trial of six months. The cost of this Depôt is calculated at Rupees 1,110, of which Rupees 500 are to be paid from the funds of the Tellicherry Circle.

6. The increase in the receipts against Hospitals and Dispensaries is due to the following causes:—

(1.) The Gudalur Hospital having been vested in the Local Fund Board the transactions of that institution are for the first time entered in the budget.

G. O., Financial Department, dated 24th June 1872, No. 817.

(2.) The accumulated funds of the Ponnany Hospital, which aggregate Rupees 1,100, and which are invested in the Savings' Bank, are brought to account in this budget in order that they may be utilized towards the construction of a permanent building.

7. The receipts from Travellers' Bungalows are shown under "6." They have been transferred to "7, Miscellaneous."

8. The total Local Fund receipts aggregate Rupees 3,54,570, made up as follows:—

	Rs.
Road Fund	2,68,550
Union Fund	47,630
Endowment Fund	2,390
General Fund	36,000
Total...	3,54,570

9. Expenditure, Grant I., Statement II., Road Fund Receipts and Expenditure.—The Road Fund assets are estimated at Rupees 2,68,550.

10. The rate to be adopted in calculating the cost of the Public Works Department General Establishment is 26·0842 per cent. on the expenditure. This gives Rupees 47,730, of which Rupees 46,640 are chargeable to the Road Fund, and Rupees 1,090 to the General Fund.

11. It is not stated whether the Petty Establishment has been distributed between the two circles, as directed in paragraph 3 of G. O., Financial Department, dated 25th March 1872, No. 366. In the absence of information the Board have allotted the total cost (Rupees 4,460) in the ratio of the proposed expenditure on works in the two circles. The President will report whether the establishment has been distributed, if so he will furnish a Memorandum showing the particulars thereof.

12. The Reserve at 10 per cent. of the receipts should be Rupees 26,460, but only Rupees 18,450 are provided for want of funds.

13. The contribution of Rupees 600 to the Palghaut Municipality is for the up-keep of the portions of the roads marginally noted, which lie within the Municipal limits. In the current year's budget the amount is included in the maintenance grants of the roads, but they have been shown separately in accordance with paragraph 4 of the G. O., Financial Department, dated 18th April 1872, No. 527.

	Rs.
Item No. 5.—The Great Western Road from Madras to Calicut	450
" " 6.—Road from Pannben to Palghaut ...	250
Total...	600

14. The contribution (Rupees 950) to the Calicut Municipality is the compensation to be paid to it for the loss sustained by the abolition of the Municipal toll-gate at Meen Chonda, to which site the Local Fund toll-gate at the Kullai bridge is to be removed as stated above.

15. Statement II.-A., Part I., New Works.—Part I. contains twenty-two items, with a total allotment of Rupees 88,840. The 3rd, 4th, 6th, 8th and 15th items are unsanctioned. The estimate for the 6th item is now before the Board of Revenue and will be disposed of shortly.

16. Part II., Repairs.—Part II. contains nineteen items, with an aggregate assignment of Rupees 1,15,530. The Maintenance grants for items Nos. 1 and 13 have been increased, as they were found insufficient.

17. Grant II., Education.—The allotment for Payment for inspection, Rupees 5,620, provides for two-thirds of the salary and allowances of the Deputy Inspector of Schools, and the whole salaries, etc., of six Inspecting Schoolmasters. The current year's budget provides for two Inspecting Schoolmasters, and the entertainment of two more was sanctioned in G. O., Financial Department, dated 18th October 1872, No. 1,418. It is now proposed to have two additional Inspecting Schoolmasters, so that there may be one for each of the five talugs of the circle, the 6th being a Moplah Inspector for general service. The sanction of Government is requested for the two additional Inspectors of Schools. The cost of inspection according to the Circle Board's proposal should be Rupees 5,230, and not Rupees 5,620.

Proceedings of the Madras Government, Financial Department,
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18. It is proposed to establish a Training School at Palghaut, as the Calicut Normal School does not train for the low grade required. The cost is estimated at Rupees 3,420, of which Rupees 2,000 are debitable to the Palghaut Union Funds and Rupees 1,420 to the General Fund.

19. A sum of Rupees 580 is entered as the contribution towards the one-fourth share of the cost of the Government Normal School at Calicut, namely, Rupees 2,400 per annum. The President states that the division of charge authorized in G. O., Educational Department, dated 14th August 1871, No. 230, is felt heavily by the Palghaut Municipality and the Tellicherry Circle. The President, as advised by the Educational Inspector of the Division, advocates the distribution of the charge with reference to expenditure in middle-class schools in the following proportions:—

Calicut Local Fund Board...	1 3/4 0
Tellicherry do.	5/16
Palghaut Municipality	3/4 0
Calicut do.	1/47

The debit against this circle would be Rupees 1,440 according to this calculation. The President will explain why only Rupees 580 have been provided.

20. The charges in Union Schools show an increase over those of the current year, which is chiefly due to increases sanctioned in the Teaching staff of the middle-class schools already opened to keep up their efficiency.

21. Stipends are to be paid to 40 private Moplah School Teachers in the shape of Salary Grants, and are debited to Union Funds.

22. The following further expenditure, besides the contribution, Rupees 2,000, from the Palghaut Union to the proposed Training School, is debited to Union Funds in Statement III:—

Unions.	Construction and repair of School buildings.	Hospitals.	Sanitation.
	Rs	Rs.	Rs.
Palghaut	1,225	750	90
Angadiprom	197	.....	.....
Cherpulcheri...	330	.....	.....
Mangeri	335	3,000	.....
Ponnany...	280	.....	600
Betulpudiangadi	350	.....	1,500
Pannagur	30	.....	.....
Tirtala	140	.....	.....
Enarnakal	.....	.....	.....
Trivayur	15	.....	.....
Chathamungalam	.....	.....	.....
Total ...	2,902	3,750	2,190

Of the sum of Rupees 1,225, Rupees 185 are for the repair of Results Grants School buildings in the Palghaut Union.

23. The allotment (Rupees 6,000) for Results Grants is charged to the General Fund, but the President states that most of the Results Grants Schools lie within the Educational Unions already formed, and that it has been proposed to throw the charge in all such cases on the Union Funds and relieve General Funds. There seem to be no objections to this course, and Government will be requested to accord their sanction to it as a special case. The proposed allotment is reduced to Rupees 4,000 in order that a General Fund Reserve may be maintained.

24. There are Rupees 200 and 100 entered respectively for purchasing books and slates to be issued gratis to the Moplah Schools, and for remunerating the Moplah Inspecting Schoolmaster at the rate of Rupees 3 for every school brought under inspection. These exceptional arrangements are necessary in order to encourage education amongst the Moplahs and have received the approval of Government in their orders marginally noted.

Financial Department, dated 18th October 1872, No. 1,418.
" " " 10th December " " 1,655.

25. GRANT III., SANITATION, ETC.—As noticed above the charges of the Gudalur Hospital are included in the budget. The salary of the Assistant Apothecary attached to the institution is omitted agreeably to the G. O., Financial Department, dated 26th April 1872, No. 570.

26. STATEMENT IV.—The transactions of the Gudalur Hospital should not have been shown in this statement, as it is not an endowed institution.

27. The Local Board have agreed as to the desirability of the Medical Officer visiting the outlying dispensaries, and have accordingly provided Rupees 200 to meet his travelling expenses. In their Order, Financial Department, dated 26th July 1872, No. 989, the Government called for the opinions of the several Local Fund Boards on this point, and it is believed that it is now under the consideration of Government. The provision is therefore premature, and has accordingly been struck out.

28. GRANT IV., MISCELLANEOUS.—The cost of the Collector's Office Establishment is Rupees 960, being the pay of a Clerk on 50 Rupees, and another on 30 Rupees, which divided in the ratio of the Local Fund receipts of the two circles gives Rupees 630 for this and Rupees 330 for the other circle.

29. The establishment sanctioned for the Circle Board's Office is a Clerk on Rupees 25, and a Peon on Rupees 7 per mensem, costing annually Rupees 384. Only Rupees 300 are provided, leaving out the salary of the Peon. The cause of the omission is not stated. The Board have entered the correct allotment.

30. An abstract of the budget as modified is given below :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund	2,68,550	Grant I.	Road Fund	2,66,220	
Union Fund	47,630		Union Fund	2,920	
Endowment Fund ...	1,660		Endowment Fund	1,100	
General Fund ...	36,730		General Fund...	8,790	
					2,79,030
		Grant II.	Union Fund	34,640	
			General Fund	12,850	
					47,490
		Grant III.	Union Fund	5,940	
			Endowment Fund	560	
			General Fund	12,510	
					19,010
		Grant IV.	Road Fund	2,170	
			General Fund	700	
					2,870
					3,48,400
		General Reserve		...	1,880
		Balances.			
		Road Fund	Rs. 160		
		Union Fund	4,130		
		Endowment Fund...	...		
		General Fund	...		
				...	4,290
Total...	3,54,570		Total...	...	3,54,570

TELLICHERRY CIRCLE.

31. STATEMENT I.-A., REVENUES AND RECEIPTS.—The Vice-President takes credit for the Provincial Grants* appearing in the current year's budget except as regards the grant to schools, which is put down as Rupees 2,790, made up as follows :—

	Rs.
*For Roads	54,340
For General purposes ...	4,000

	Rs.
Current year's grant	2,580
Deduct building grant for Pyoli School as per G. O., Educational Department, dated 25th November 1870, No. 371.	694
	1,886
Add moiety grant expected from Government on account of the Taliparamba Union School. Estimate Rupees 1,800..	900
Total...	2,786

or 2,790 in round numbers.

32. The President shows clearly that there is a great pressure on the Road Fund resources of the circle, and strongly urges that the grant of Rupees 4,000 assigned for general purposes should be added to the grant for roads, and that Rupees 4,000 appropriated by the Local Board from the one-third Land Cess for roads should be set free for sanitary and educational purposes. The Board of Revenue recommend the proposal for the favourable consideration of Government and, in anticipation of their approval, the grant for communications has been raised from Rs. 54,340 to Rupees 58,340. This will render unnecessary the appropriation of Rupees 4,000 to the Road Fund from the one-third Land Cess.

33. The proposed grant for schools, Rupees 2,790, has been reduced to Rupees 1,890, which is exclusive of Rupees 900, the grant-in-aid expected from Provincial Funds on account of the Taliparamba Union School building estimated to cost Rupees 1,800. The sum of Rupees 900 is disallowed, as the Union Fund is able to meet it, and as it is not likely that Government will, under the present system, sanction grants for building purposes unless under exceptional circumstances.

34. The receipts from tolls at thirteen places, which are detailed in a separate list, are estimated at Rupees 44,000. With reference to paragraph 8 of the G. O., Financial Department, dated 12th November 1872, No. 1,509, it is proposed to exempt foot-passengers at the Erinjolly and Koduvalley bridges, both bordering on the Tellicherry Municipality, and the loss thus occasioned is to be counterbalanced by removing the Erinjolly toll to the Kuliat bridge, about a mile eastward, in order to catch the coffee traffic to the coffee-curing establishments beyond Erinjolly, and by establishing it as a Local Fund toll at full rate.

35. It is further proposed to change the site of the toll-gate of the Kodali bridge to Chalote, three miles eastward, the removal being considered necessary to prevent evasion of tolls.

36. The contribution from the Tellicherry and Cannanore Municipalities on account of Educational inspection is set down at Rupees 800, or Rupees 140 more than the amount entered in the current year's budget. It is stated to have been roughly calculated with reference to the probable increase in the number of the pupils in the Municipal and Local Fund Schools under inspection. The actual amount to be paid by each Municipality should be ascertained and reported.

37. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The Road Fund receipts include an additional appropriation of Rupees 4,000 from the one-third Land Cess. This has been disallowed with reference to paragraph 32 *supra*.

38. The allotment for Public Works Department supervision should be Rupees 25,030, of which Rupees 24,340 are chargeable to the Road Fund, Rupees 470 to the Union Fund, and Rupees 220 to the General Fund.

39. The cost of Petty Establishment should be Rupees 1,480.

40. The allotment for Tools and Plant should be Rupees 1,010, of which Rupees 970 must come from the Road Fund, Rupees 20 from the Union Fund, and Rupees 20 from the General Fund.

41. Under G. O., Revenue Department, dated 1st June 1872, No. 857, the contribution to the Coorg Government on account of the Irrity bridge toll is omitted.

42. The Circle Board have decided not to increase the contribution made to the Municipality beyond the one-fourth of the toll collections at the Erinjolly and Koduvalley bridges, and have accordingly provided Rupees 2,500. The President does not consider this a fair arrangement, and suggests that one-fourth of the moiety of the Mahé toll should also be paid, thus raising the contribution to Rupees 3,000. The Board of Revenue agree with the President, and have accordingly inserted the increased amount.

43. Statement II.-A., Part I., New Works.—Part I. contains eleven items, with an aggregate allotment of Rupees 35,080. None of these items call for remark except the 9th.* The amount of the estimate for this work is given as Rupees 1,350 instead of Rupees 1,430,† and an allotment of Rupees 1,800 is proposed with a view to revise the plan and estimate for the work.

* New School-house at Taliparamba.

† Sanctioned in Board's Proceedings, dated 27th May 1872, Miscellaneous No. 3,774.

44. Part II., Repairs.—Part II. contains twenty-two items, with a total assignment of Rupees 66,050, and the changes made in the list are clearly noted in paragraph 17 of the Vice-President's letter.

45. Grant II., Education.—The allotment for payment for Inspection is Rupees 2,500, as detailed in paragraph 59 of the Vice-President's letter. It is intended to meet the salaries and allowances of four Inspecting Schoolmasters, though only two have been sanctioned and provided for in the current year's budget. It is proposed to raise the salary of the Inspecting Schoolmaster of the Cherakal Taluq from Rupees 35 to 40. The necessity for the increased rate of salary is not explained. In G. O., Educational Department, dated 18th October 1871, No. 314, the salary of Inspecting Schoolmasters has been fixed at Rupees 35 per month, and therefore the Board of Revenue have only allowed the sanctioned rate of salary. The sanction of Government is requested for the entertainment of the two additional Inspecting Schoolmasters.

46. No provision is made for the salary, etc., of the Deputy Inspector sanctioned for the circle. The Vice-President states that the existing arrangements are sufficient to meet present requirements, and, if necessary, a contribution can be made to the Calicut Circle for service rendered by the Deputy Inspector attached to that circle. The President does not give his opinion on the subject. He will, in communication with the Circle Boards, ascertain and report what should be contributed to this circle towards the salary, etc., of the Deputy Inspector.

47. The Vice-President has reduced the contribution to the Normal School at Calicut with reference to the new principle of distribution of the charge noticed in paragraph 19 of these Proceedings.

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48. Statement III.—The charges in Statement III. debitable to Union Funds are shown below :—

	Union Charges.	Construction and repair of Schools.	Hospitals.	Results Grant.	Sanitation.
	Rs.	Rs.	Rs.	Rs.	Rs.
Kuvái	1,850	100	.....	.....	.....
Taliparamba	1,240	1,860	.....	120	210
Anjeraikandy	780	40	.....	120	.....
Kotayam...	1,340	60	.....	.....	.....
Peringolam	1,020	44	.....	.....	.....
Pyoli...	1,022	280	.....	100	.....
Manantoddy	1,200	150	1,180	.....	.....
Total ...	8,452	2,534	1,180	340	210

49. Grant III., Sanitation.—The items under this grant call for no remark.

50. Statement IV.—In this statement the transactions of the Manantoddy Hospital ought not to have been shown, the institution not being an endowed one.

51. Grant IV., Miscellaneous.—The contribution for the Collector's Office Establishment as been reduced from Rupees 390 to Rupees 330.

52. The following is an abstract of the budget as revised by the Board of Revenue :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	1,47,160	Grant I. ...	Road Fund	1,45,830	
Union Fund	14,960		Union Fund ...	3,030	
Endowment Fund ...	300		General Fund ...	2,050	
General Fund	24,130				1,50,910
		Grant II. ...	Union Fund ...	8,790	
			General Fund ...	14,780	
					23,570
		Grant III ...	Union Fund ...	1,390	
			Endowment Fund..	300	
			General Fund ...	4,610	
					6,300
		Grant IV. ...	Road Fund	1,290	
			General Fund ...	420	
					1,710
					1,82,490
		General Reserve			1,410
		Balances.		Rs.	
		Road Fund		40	
		Union Fund		1,750	
		General Fund		860	
				.....	2,650
Total ...	1,86,550		Total ...	.....	1,86,550

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 240. ORDER THEREON, 24th May 1873, No. 727.

With their Proceedings above recorded, the Board of Revenue submit the Calicut and Tellicherry Local-Fund Budgets for 1873-74:—

2. CALICUT.

RECEIPTS.	1872-73.	1873-74.	CHARGES.	1872-73.	1873-74.
	rs.	rs.	Grant I.—	rs.	rs.
Opening Balance	6,270	13,530	New Works	74,130	88,840
Allotments from General Revenue	1,39,850	1,39,850	Repairs	1,08,440	1,15,530
Special Funds	32,000	37,000	Other items	74,300	74,660
Cess on land	81,000	80,000	Grant II.—		
Tolls	34,160	40,000	Inspection	2,760	5,230
House-tax	29,550	32,000	Training Schools ...	340	4,000
Contribution from other Circles and Municipalities	750	7,000	Union Schools	27,740	30,930
			Grants-in-aid	2,530	5,920
Miscellaneous	3,080	5,190	Miscellaneous	...	1,410
			Grant III.—		
			Hospitals	4,780	7,410
			Vaccination	2,270	1,500
			Sanitary Establishment	5,780	3,530
			Miscellaneous	7,740	6,570
			Grant IV.—		
			Establishment	2,290	2,870
				3,13,100	3,48,400
			Balance	13,560	6,170
Total ...	3,26,660	3,54,570	Total ...	3,26,660	3,54,570

3. The estimate from Special Funds has been raised by Rupees 5,000 owing to an anticipated increase in the Ferry-rents. The receipts from tolls include a sum of Rupees 4,800, the estimated collections at three new toll-gates which it is proposed to establish in the Wynaad. This item has been permitted to stand by the Board of Revenue pending the receipt of a copy of the Circle-Board's proceedings explaining the grounds on which the establishment of the tolls is deemed necessary. From a copy of the proceedings in question received in the Government Office, it appears that satisfactory reasons are assigned, and the establishment of the tolls is sanctioned accordingly. The proposals for the exemption of foot-passengers from the toll at the Kullai Bridge, and the removal of that toll to the site of the old municipal toll, are also approved.

4. The House-tax must disappear from the Budget under recent orders. The contributions from other Circles and Municipalities are increased by a contribution of Rupees 5,000, the moiety of the Palghaut tolls made over in accordance with G. O., dated 4th October 1872, No. 1329, and by other items of minor importance.

5. The allotment for New Works has been increased by Rupees 14,710, but still much remains to be done before the works now in hand are completed. The reason for the increase in Repairs appears to have been explained in a Supplemental Budget to the satisfaction of the Board of Revenue. Pending the reconsideration of the educational system of the circle, which will be necessitated by the abolition of the house-tax, the Government do not think it advisable to sanction more than the four Inspecting Schoolmasters at present entertained, and the Budget charges on account of Inspection will, therefore, be reduced to Rupees 4,000. This will lead to the reduction of the municipal contribution to Rupees 1,150, with reference to which the Government would also remark that the Municipality of Cochin appears to have been left out of consideration when apportioning the amount to be paid by

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the Municipalities. On the advice of the Inspector of Schools of the Division, the Circle Board propose the apportionment of the contribution for the Cannanore Normal School on a new principle, viz., with reference to the expenditure in the Middle-class Schools, as the Calicut Normal School will henceforth train up teachers for Middle-class Schools only, and a proposal is also made for the support of an Elementary Normal School from Local Funds. Such a method of distributing the charge is, however, opposed to the spirit of all the Government Orders on the subject, and is admittedly in opposition to the views of the Director of Public Instruction. The attention of that Officer is drawn to the statement, made apparently on the authority of the Inspector of Schools, that the Calicut Normal School will "henceforth" train up teachers only for Middle-class Schools. In paragraph 5 of G. O., dated 21st April 1871, the direction that Local Funds should contribute to Normal Schools follows immediately on the enunciation of the principle that it was the charges in connexion with *elementary education* that should be thrown upon Local and Municipal Funds, and when in G. O., dated 21st March 1873, No. 426, the Government stated that from 1874-75 the Local Fund should be relieved of this contribution, they intended that existing Normal Shools, and such as Government should hereafter determine to establish, should continue to afford to the Local Funds the benefits in connexion with elementary education on account of which they were debited with one-fourth of the charges in G. O., dated 1st April 1871, No. 563. From paragraph 7 of the last-quoted order it is also clear that the Government never contemplated the establishment of Elementary Normal Schools from Local Funds side by side with the Government institutions, and the views of Government are expressed still more clearly in G. O., dated 27th June 1871, No. 927, paragraph 7. The provision of a Local-Fund Normal School will, therefore, be expunged from the Budget, while the contribution to the Calicut Normal School for the year 1873-74 will be restored to the amount shown in the Budget for 1872-73.

6. The House-tax having been abolished the existing schools will be supported for the year 1873-74 from General Funds supplemented by a special grant of Rupees 21,400 from Provincial Funds.

7. The abstract of the Budget, as modified by Government, is as follows:—

RECEIPTS.	rs.	EXPENDITURE.	rs.	rs.
Road Fund	2,68,550	Grant I.—		
General Fund	73,410	Road Fund	2,66,220	
Endowment Fund	1,660	Endowment Fund ...	1,100	
		General Fund	11,710	
				2,79,030
		Grant II.—		
		General Fund	...	42,600
		Grant III.—		
		Endowment Fund ...	560	
		General Fund	18,450	
				19,010
		Grant IV.—		
		Road Fund	2,240	
		General Fund	630	
				2,870
				3,43,510
		Balance—		
		Road Fund	90	
		General Fund	20	
				110
Total ...	3,43,620	Total ...		3,43,620

8. TELLICHERRY.

The comparative abstract is as follows :—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.		Rs.	Rs.
Opening Balance	3,210	17,770	Grant I.—		
Allotments from General Revenue —			New Works	24,600	35,080
Provincial Funds ...	60,920	60,230	Repairs	59,230	66,050
Special Funds ...	18,500	19,600	Other items	46,130	49,780
Cess on land	34,000	34,000	Grant II.—		
Tolls	33,000	44,000	Inspection	2,760	2,440
House-tax	9,270	8,800	Training Schools ...	1,230	290
Miscellaneous	660	2,150	Union Schools	8,270	8,450
			Grants-in-aid	6,450	11,290
			Miscellaneous	...	1,100
			Grant III.—		
			Hospitals	1,940	1,840
			Vaccination	960	960
			Sanitary Establishment	1,000	1,110
			Miscellaneous	1,300	2,390
			Grant IV.—		
			Establishment	1,320	1,710
				1,55,190	1,82,490
			Balance	4,370	4,060
Total ...	1,59,560	1,86,550	Total ...	1,59,560	1,86,550

9. The variations between the estimates of the two years are fully explained in the Vice-President's letter. The Government have already in G. O., dated 12th November 1872, No. 1509, approved generally of the proposed new arrangements regarding tolls, and they further agree with the President and the Board of Revenue in considering that the contribution to the Tellicherry Municipality should include one-fourth of the moiety of the Mahé toll.

10. The proposal that the necessity for an appropriation from the General Fund to the Road Fund should be obviated by the transfer of the grant from Provincial Funds for general purposes to the Road Fund is approved.

11. The remarks made above regarding Normal Schools apply to this Circle also. The contribution for the Calicut Normal School must be rearranged by the President and the Circle Board according to the extent to which the circle is benefited as regards primary education as directed in G. O., dated 27th June 1871, No. 927, paragraph 7. The figure given in the Budget for 1872-73 would be too high to adopt for 1873-74, as the gross charges of the Normal School have been reduced. Of the two additional Inspecting Schoolmasters, referred to in paragraph 45 of the Board's Proceedings, only one will be sanctioned for Moplah Schools. This would reduce the charge for Inspection to Rupees 1,830, but the amount now entered will be allowed to stand as no provision has been made for the contribution to the Calicut Circle on account of the Deputy-Inspector of Schools.

12. An additional grant of Rupees 5,000 will be made from Provincial Funds so as to permit of the Union Budget being carried out in its entirety in the year

1873-74. For the following year the educational system of the circle must be reconsidered so as to admit of provision for all requirements being made from the General Fund.

13. The new arrangements having increased the Road-Fund share of the Controlling Establishment, the Road-Fund Reserve must be reduced by Rupees 40 to balance the Budget. The abstract will then be as follows :—

Receipts.	Rs.
Road Fund	1,47,160
General Fund	35,290
Endowment Fund	300
Total ...	1,82,750

Expenditure.	Rs.	Rs.
Grant I.—		
Road Fund	1,45,790	
General Fund	5,080	
		1,50,870
Grant II.—		
General Fund		23,570
Grant III.—		
Endowment Fund ...	300	
General Fund	6,000	
		6,300
Grant IV.—		
Road Fund...	1,370	
General Fund	340	
		1,710
		1,82,450
Balance—		
General Fund		300
Total ...		1,82,750

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue, with enclosures returned.
,, Revenue Department.
,, President of the Local Fund Boards, Malabar.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Municipal Commissions, Malabar.

Exd. J. Wright.

Secretary Circle

Malcolmc I A 31. The Circle Board has taken credit for the
Revenue &
Receipts. Provincial grant to appearing in the Current Grant

For Roads Rs 54340 Budget excepted as regards the grants for schools
For General
purposes 4000 exhibits a fixed decrease of Rs 2750 made up as
follows:

	Rs.
Current years Grant	2580
Revised teachers grant for Pyole School after G.O. 23 November 1870 Rs 694	694
	1886
Added monthly grant at present from Government on account of the Salt-Paramba Mission School Estimate Rs 1800	900
	2786

or 2790 in round numbers

32. The President observes clearly that there is no great pressure on the Road Fund resources of the Circle, and strongly urges that the grant of Rs 4,000 assigned for general purposes, be reduced

to

to the grant for the Roads and that Rs 4000 appropriated by the Local Board from the one-third Local Cess for Roads should be set free for Sanitary and Educational purposes. The Board of Revenue recommend the proposal for the favourable consideration of Government, and, in anticipation of their approval, the grant for Communications has been raised from Rs 54,340 to Rs 58,340. This will render unnecessary the appropriation of Rs 4000 to the Roads Fund from the one-third Local Cess.

34. The proposed grant of Rs 1,99,000 does not exceed Rs 1890, which is exclusive of Rs 900, the grant-in-aid expected from Provincial funds on account of the Kalpazanka Mission School building estimated to cost Rs 1800. The sum of Rs 900 is disallowed, as the Mission Fund is able to meet it and as it is not likely that Government will, under the present system, sanction grants for building purposes unless under exceptional circumstances.

35. The receipts from tolls at 13 places, which are detailed in a separate list, are estimated at Rs 14,000. With reference to para 18 of the Government Order, Financial Department, dated 12 November 1872 No 1809, it is proposed to exempt foot passengers at the Erinjolby and Kodiavelly Bridges both bordering on the Tellicherry Municipality and the loss thus occasioned is to be counterbalanced by removing the Erinjolly toll to the Kuttiat Bridge about a mile Eastward, in order to catch the Coffee traffic to the Coffee curing Establishments beyond Erinjolly and by establishing it as a Foot Fund Toll at full rate.

36. It is further proposed to change the site of the Toll gate of the Kombak bridge to Chalode, 3 miles Eastward, the present being considered necessary to prevent evasion of Tolls.

37. The contributions from the Tellicherry and Cannanore Municipalities on account of Educational Inspection is set down at Rs 800, or Rs 140 more than the amount entered in the current Year's Budget. It is stated to have been roughly calculated with reference to the probable increase in

in the number of pupils in the Municipal and Local Fund Schools under inspection. The actual amount to be paid by each Municipality should be ascertained and reported.

37. The Road Fund receipts include one sub-head of appropriation of Rs 4000 from the ordinary Land Cess. This has been disallowed with reference to para 32 supra. (Grant I Public Works Statement II Road Fund receipts & expenditure.)

38. The allotment for Public Works Department Supervision should be Rs 25,039 of which Rs 24,349 are chargeable to the Road Fund, Rs 470 to the Excise Fund, and Rs 220 to the General Fund.

39. The cost of Poly establishment should be Rs 1,480.

40. The allotment for tools and plant should be Rs 1010 of which Rs 970 must come from the Road Fund, Rs 20 from the Excise Fund and Rs 20 from the General Fund.

41. Under Government Order, Revenue Department, dated 1st June 1872, No 85 of the Contributions to the Coorg Government on account of the Irrity Bridge toll is omitted.

42. The Circle Board have decided not to increase the contribution made to the Municipality beyond the one-fourth of the Toll collections at the Irrigolly and Kattamalle Bridges and have accordingly provided Rs 2500. The President does not consider this a fair arrangement and suggests that one-fourth of the whole toll should also be paid, thereby increasing the contribution to Rs 3000. The Board of Revenue agree with the President and have accordingly increased the increased amount

Statement II No 1, 3. Part I.
New Works & New School House at Talaperancha-
× Sanctioned in Board's Proceedings dated 27th May 1872 Rev. No 3774.

Part I contains 11 items with an aggregate allotment of Rs 35,080. None of these items calls for remark except the 9th. The amount of the Estimate for this work is given as Rs 1350 instead of Rs 1430 and the allotment of Rs 1800 is proposed with a view to revise the Plan and Estimate for the work.

Part II Repairs.

44. Part II contains 32 items with a total assignment of Rs 66,850 and the changes made in the

the book are clearly noted in para 17 of the Vice Pre-
sident's letter.

45. The allotment for payment for inspection is Grant II
Rs. 2,300 as detailed in para 59 of the Vice Presidents Education
letter. It is intended to meet the salaries and
allowances of four Inspecting Schoolmasters, though
only two have been sanctioned and provided for
in the Current Year's Budget. It is proposed to
raise the Salary of the Inspecting Schoolmaster of
the Cherakal Taluq from Rs. 35 to 40. The receipt
for the increased rate of salary is not explained.
See Government Order, Educational Department,
dated 18th October 1871 No. 314, the salary of Inspec-
ting Schoolmasters has been fixed at Rs. 35 per
month, and therefore the Board of Revenue have
only followed the sanctioned rate of Salary. The
sanction of Government is requested for the es-
tablishment of the two additional Inspecting
Schoolmasters.

46. No provision is made for the Salary
Allce. of the Deputy Inspector sanctioned for
the
the Circle. The Vice President states that the ex-
-isting arrangements are sufficient to meet present
requirements, and, if necessary a contribution can
be made to the Calicut Circle for Service rendered
by the Deputy Inspector attached to that Circle. The
President does not give his opinions on the subject.
He will in communication with the Circle Boards
ascertain and report what should be contributed
to this circle towards the Salary Allce. of the Deputy
Inspector.

47. The Vice President suggests the transfer
to the Normal School at Calicut with reference to
the recent principle of distribution of the charges noticed
in para 19 of these Proceedings.

Statement III 48. The charges in Statement III debitable to
Revenue Funds are shown below.

	Ordinary charges	Construction and repairs of Schools	Hostels	Results	Scholarships
Kurai	1850	100	"	"	"
Talaparamba	1240	1860	"	120	210
Pappinikavady	780	40	"	120	"
Kotayam	1340	60	"	"	"
Perinjolam	1020	40	"	"	"
Pyche	1022	280	"	100	"
Mavanatoddy	1200	150	1180	"	"
	8452	2534	1180	340	210

The

49. The items under this head call for no remark.

Grant III Sanitation.

50. In this Statement the transactions of the Mauritius Hospital ought not to have been shewn, the institution not being an Endowed one.

Statement IV.

51. The contributions for the Collector's office Establishment has been restored from Rs. 390 to Rs. 330.

Grant IV Miscellaneous.

52. The following is an abstract of the Budget as revised by the Board of Revenue.

Receipts.	Rs.
Road Funds	147,160
Unions do	14,960
Endowment do	300
General do	24,130
Total	1,86,550.

Charges		Rs.	Rs.
Grant I	Road Funds	1,45,830	
	Unions do	3,030	
	General do	2,050	1,50,910.
Grant II	Unions do	870	
	General do	14,780	15,650
Grant III	Unions do	1,390	
	Endowment do	300	
	General do	4,610	6,300
Grant IV	Road do	1,290	
	General do	420	1,710
			1,82,490
General Reserve			1,410
Balances			
Road Funds		40	
Unions do		1,750	
General do		850	2,650
Total			1,86,550.

(True Extract)

J. Grote
Secretary.

To
The Chief Secretary to Government
Financial Department
with Budgets and Original Enclosures.

Revenue Department.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Board of Revenue dated 7th March 1873.

Also Government Order 24th May 1873 No 727.

With their proceedings above recorded, the Board of Revenue submit the Land Revenue Budget for 1873-74.

Land Revenue Budget for 1873-74.

Collector of

Heads.	1872-73.	1873-74.
Opening Balance	6270	13530.
Peishcush & Assessed Revenue	1,37,850	1,37,850
Local Funds	32,000	32,000
Cesses on Lands	61,000	60,000
Sales	34,160	40,000
Excise Tax	29,000	32,000
Contributions from other Heads	750	7000
Miscellaneous	3060	3790.
	3,26,660	3,54,970.

Charges

Colleges:

	1872-73	1873-74
Grant I.		
Stationery	74,130	88,840.
Repairs	1,08,440	1,18,530.
other items	74,300	76,660.
Grant II		
Scholarships	2,760	3,200
Training schools	340	4,000
Union schools	27,740	30,980
Grants in aid	2,530	5,920
Miscellaneous		1,410
Grant III		
Hospitals	14,780	7,410
Decorations	2,270	11,500
Sanitary Acts	5,780	3,530.
Miscellaneous	7,140	6,570
Grant IV		
Establishment	2,290	2,870.
	313,100	3,45,400
Balances	13,560	6,170
	326,660	3,54,570.

The estimate from Special Grants has been exceeded by Rs. 8000 owing to an anticipated increase in the Stamp Revenue.

The receipts from Tolls exclude a sum of Rs. 4800 the estimated collections at three new toll gates

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which it is proposed to establish in the Mysore. This item has been transferred to Grant I. Revenue (preceding) the receipts of a portion of the special Board's Proceedings ex judicia-ry) the proceeds on which the establishment of the tolls is deemed necessary. ——

From a copy of the Proceedings on question received in the Govt. Office, it appears that satisfactory reasons are assigned and the establishments of the tolls is sanctioned accordingly. The proposals for superintendence of Grant I. Revenue from the tolls at the Cauvery Bridge and removal of the toll-house on the side of the old Seringapatam Tolls are also approved.

The Bonus by removal from Grant I. Revenue to Grant II. under

under Excess rates. The collections from other districts & Income Tax are increased by a contribution of Rs. 5000, the moiety of the Police Cess made over in accordance with G.O. dated 4th October 1872 No. 1329, and by other items of minor importance.

The allotment for Communications has been increased by Rs. 14,10 but still much remains to be done before the works now in hand are completed. The reason for the increase in so far as it is proposed to have been applied in supplemental budgets to the satisfaction of the Board of Revenue, including the reconciliation of the Establishment & Expenses of the Circle which will be necessitated by the abolition of the Excise Tax

say, the Govt do not think it advisable to sanction more than Rs. 4000 for Improvements & Improvements entertained under the budget estimates on account of Inspection will therefore be restricted to Rs. 4000. This will lead to the reduction of the Provincial contribution to Rs. 1180 with reference to which the Govt would also remark that the Income Tax collections appear to have been kept back in order that the amount to be paid by the Provincial Police on the advice of the Inspector of Schools of the Division, the Civil Board proposes the appropriation of the collection for the Government School as a provincial, with reference to the expenditure

in the Enclosed also School
as the Ballina Convent School
will henceforth have use of
teachers salary for middle
class schools and a pro=
=posal is also made for
the assistance of an elementary
Convent School from Local
Funds, such a method of
distributing the charge to
Localities appears to the
Officers of all the Government
Orders on the subject and
is admitted by us in op=
=position to the views of the
Director of Public Instruction.
The attention of that Officer
is drawn to the statement,
made ~~in~~ apparently on the
authority of the Secretary of
Schools, that the Ballina
Convent School will
"henceforth" have use of
teachers salary for middle
class schools. We propose to

of G.O. dated 21st April 1892
the selection of Local Funds
should contribute to Convent
Schools for elementary education
on the Examination of the
Inspectors in connexion with the
elementary education Grant
should be drawn as far as the
Local and Provincial Funds
and under G.O. dated 21st March
1893 No 120 the Govt. stated that
for 1894-95 the Local Funds
should be reduced of the contribu=
=tion then estimated that existing
Convent Schools and such as
Govt. should hereafter determine
to establish should continue
to appeal to the Local Funds
for a service for assistance
with elementary education
on account of which they
were debited with one=
fourth of the Charges in G.O.
dated 1st April 1891 No 563

Proposed

From figures for the last granted notes it is clear that the Govt. never contemplated the establishment of a separate Pound school from Local Funds side by side with the Govt. institutions and the views of Govt. as expressed in G.O. dated 27 June 1871 No. 937 para 7. The provision of a Local Fund Pound school will therefore be expunged from the budget while the case in relation to the Salsette Pound school for the years 1873-74 will be ~~to the account~~ received hereafter in the budgets for 1872-73.

The House tax having been abolished the existing schools will be supported for the years 1873-74 from General Funds supplemented by a special grant of Rs. 21,150 from Provincial Funds.

The

The abstract of the budget as revised by Government is as follows.

Receipts	Rs.
Road Fund	2,08,300
General Fund	73,410
Endowment Fund	1,660
	3,83,370

Expenditure		Rs.
Grant I.	Road Fund - 266320	
	Endowment Fund - 1,500	
	General Fund 11,710 - 4	279,030
Grant II - General Fund		42,600
Grant III	Endowment Fund 360	
	General Fund - 18450	19,010
Grant IV.	Road Fund - 2240	
	General Fund - 630	2870
		343,510
Balance	Road Fund - 90	
	General Fund 20	110
		343,620

Salsette. The Comparative abstract is as follows.

Receipts	1872/73 -	1873/74
Opening Balance	3210 -	1770
Allotments from General Revenue		
Provincial Funds	60920 -	60230
Special Funds	18500 -	19,500
Cess on land	34000 -	34,000
Tolls	33,000 -	44,000
House tax	9270 -	8,800
Miscellaneous	660 -	2,150
	159560 -	180,550

Expenditure

Expenditure.

	1872/73	1873/74
Grant I.		
New Works	24,600	33,080
Repairs	57,230	66,050
Other items	46,130	49,780
Grant II.		
Inspection	2,760	2,440
Training Schools	1,230	290
Normal Schools	8,270	8,450
Education aid	6,450	11,290
Miscellaneous	—	1,100
Grant III.		
Hospitals	1940	1,840
Vaccination	960	960
Sanitary Coll.	1,000	1,110
Miscellaneous	1,300	2,390
Grant IV.		
Establishment	1,320	1,710
	153,190	182,490
Balance	4,370	4,060
	157,560	186,550

The provisions between the estimates of the two years were fully explained in the Vice Presidents letter. The Government have already in G.O. Dated 12th

12th November 1872, No 1509 approved generally of the proposed new arrangements regarding Police and Jails, but have agreed with the President and the Board of Revenue in considering that the contribution to the Municipality should be reduced by the Transfer of the Grant from Provincial funds for general purposes to the Local Funds

it approved -

The remarks made above regarding Normal Schools apply to this Circle also. The Contribution for the Bellary Normal School may be re-arranged by the Director and the Circle Board according to the extent to which the Circle is benefited & regard is in Govt. Order dated 27th June 1871 No 927 June 7. The figure given in the budget for 1872/73 would be too high to adopt for 1873/74 as the fees charges of the Normal School have been reduced. By the two additional Inspecting School Masters referred to in

in para 45 of the Board's Proceedings only one will be sanctioned for Moplah Schools. This would reduce the charge for inspection to Rs 1830 but the amount now entered will be retained to allow for any provision that may be made for the conviction to the Calicut Circle for account of the Director of Schools. An additional grant of Rupees 3000 will be made from Provincial funds so as to permit of the Eleven budget being carried out in its entirety in the year 1873/74. For the following year, the education system of the circle must be reconsidered so as to admit of provision for all requirements

being

being made from the General Fund.

The new arrangements having increased the Road Fund share of the contributing establishment the Road fund received must be reduced by Rs 40 to balance the budget. The Abstract will then be as follows.

Receipts

Road Fund	147160.
General Fund	35290.
Endowment Fund	300.
	182,750

Expenditure.

Grant I	Road Fund 145790 General Fund 5080	1,50,870
Grant II	General Fund	23570
Grant III	Endowment Fund 300 General Fund 6000	6,300
Grant IV.	Road Fund 1370 General Fund 340	1710
		182,450
Balance.	General Fund	300
		182,750.

JL

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The Board of Revenue Establishment
-11- Rev: Dept.
-11- Collector of Malabar.
-11- Accountant Genl.
-11- Public Works Dept.
-11- Inspector Genl. Indr. Med. Dept.
-11- Director of Public Instruction.
-11- Registrar

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

per

Dated May 24 }
Recd. } 1873, No. 727

Nos. 239 240

Reviewing & publishing the Budget Estts of the Police & Electricity & T. Cooles for 1873-74

Publishing Budget Estimates of Police & Electricity & T. Coolies for 1873-74