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Government of Madras.

Financial DEPARTMENT.

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Local Funds—Budget.

No. 44. Read the following Proceedings of the Board of Revenue, dated 4th January 1875, No. 17.

Read the following letters :—

From the President of the Local Fund Boards, Malabar District, dated 9th December 1874, No. 356.

ABSTRACT.—Submitting Local Fund Budget Estimate of Calicut Circle for 1875-76.

From the same Officer, dated 15th December 1874, No. X.

ABSTRACT.—Forwarding Local Fund Budget Estimate of Tellicherry Circle for 1875-76.

THE budgets for 1875-76 of the Calicut and Tellicherry Circles of Malabar will be submitted for the orders of Government.

CALICUT.

2. STATEMENT I.-A, REVENUES AND RECEIPTS.—The balances seem to be carefully calculated. The sum at the credit of the General Fund is estimated at Rupees 15,000.

3. The grant from Provincial Funds to the Road Fund is taken at the same figure as in the current year and needs no further notice, but the grant to the General Fund requires careful consideration.

4. In former budgets it has been as follows :—

Years.	Rupees.
1871-72	8,750 (Middle-class schools.)
1872-73	7,630 do.
1873-74	7,630 +21,400 (in lieu of house-tax.)
1874-75	24,090 (Middle-class schools and Moplah schools.)

In this budget it is taken at Rupees 47,660, and if the reserve of 10 per cent. required by the rules is set aside, no less than Rupees 55,760, are required to square the budget as it stands, though there is an opening balance of Rupees 15,000. If there were no such balance, Rupees 70,760 would be required.

5. Last year, Government consented, on the recommendation of the Board, to grant half the cost of the Middle-class schools *plus* the whole of the cost of the Moplah schools. This for 1875-76 would amount to Rupees 30,480, as shown in paragraph 8 of the President's letter. Much more is necessary even if all the allotments which recur annually are reduced to the amount sanctioned for the current year.

6. The peculiar circumstances of the Malabar District, the low assessment which makes the land-cess a very light and partial property-tax instead of a cess on the value of land as it was intended to be, the abolition of the house-tax which was of unusual importance here, and the heavy demands for schools and hospitals, are well known to Government. From the first, the Collector urged the necessity of valuing the land fairly and levying the cess on that value, but his proposal was disallowed. The effect of the abolition of the house-tax was to completely cripple the General Fund and impose an obligation on Government to

give it new aid. (Board's Proceedings, dated 30th April 1874, No. 1,015, paragraph 5)

7. The annually recurring charges on the General Fund entered in this budget amount to about Rupees 89,000. The income excluding the balance and the Government grant* is only Rupees 35,240. It follows that there must be a deficit year after year, and unless taxation is increased, this deficit, which will always be large even when the allotments are reduced as far as possible, must be met from Provincial Funds.

* As shown for schools.

8. The Local Fund Board see the difficulty, and are willing to increase taxation. Two proposals have been discussed by them: one to re-impose the house-tax; the other to raise the land-cess to one and-a-half Annas in the Rupee. The latter proposal (which necessitates an alteration in the law) has their support.

9. In the meantime, the Board think it necessary to provide for a grant of Rupees 45,110. In reviewing the expenditure, every allotment will be reduced to the lowest amount which the Board think compatible with efficiency, and when this has been done, Rupees 45,110 are wanted to effect equilibrium. It is possible that Government may think some of the items struck out or reduced should be restored. If so, the grant must be increased to a corresponding extent.

10. Besides the school grant (which will now be called the grant for schools and general purposes), the Local Fund Board take credit for a hospital grant of Rupees 1,020. This is *half* the salary of the 1st-Class Apothecary whom the Local Fund Board wish to put in charge of the Vythery Hospital. In their order of the 7th August 1874, No. 1,303, Government stated that their contribution under ordinary rules would be 25 per cent., but promised to consider any special reasons which might be alleged for giving more. Reasons which seem to the Board satisfactory are given in paragraph 14 of the President's letter, and the Board think the contribution of half the Apothecary's salary should be allowed.

11. In the current year, the Palghaut Municipality pay a contribution of Rupees 5,000. In this budget, the contribution is estimated at Rupees 6,000. It is half the net proceeds of the Palghaut tolls. (G. O., Financial Department, dated 4th October 1872, No. 1,329.)

12. The receipts are—

	RS.
Road Fund	2,63,150
General Fund	95,350
Endowment Fund	480
Total...	3,58,980

13. Statement I.-B., Expenditure; Grant I, Public Works; Statement II. Road Fund.—The Road Fund share of the cost of Public Works supervision is Rupees 40,120, and that of the cost of general management Rupees 2,290.

14. The Circle borrowed Rupees 24,000 in 1873-74, and Rupees 65,000 in the current year for the Tambercherry Ghaut, and will pay back Rupees 1,200 before the close of 1874-75. Accordingly it will have to pay in 1875-76 interest at 4½ per cent. on Rupees 87,800, or Rupees 3,950, and repay one-nineteenth of Rupees 87,800, or Rupees 4,620.

15. The Road Fund expenditure is estimated at Rupees 2,62,690, leaving a balance of Rupees 460.

16. Statement II-A., Part I, New Works.—The provision for new road works is Rupees 59,430. In the current year, it was Rupees 1,26,060, but Rupees 65,000 of that amount was supplied by a loan. Items 1,2,3,6,7 and 8 are sanctioned works which appear in the current year's budget. Item 4 appears in the current year's list of incomplete works. Item 5 is in the current year's budget, but no estimate for it has been submitted. Items 9 to 12* are new projects. The President should have explained why they have been preferred to Items 1 and 14† of the current year's budget. The provision for petty repairs is Rupees 1,170 more than that in the current year's budget, which had to be supplemented in the incomplete list.

* Wollepoya Bridge. | Nuradi Bridge.
Peruvomah Today do. | Cootangady do.

† Mahvinhalla Bridge improving the road from Calicut to the Tambercherry Ghaut

17. Rupees 6,560 are provided for finishing a school-house at Alatur, and buildings for the Ponany and Manjeri Hospitals. The estimates for the first and third works have still to be submitted; but as all three works have been approved and will be commenced this year, provision must apparently be made for completing them, though the funds have to be supplied by Government. Rupees 1,000 are provided as in the current year for avenues, bungalows, hospitals and choultries.

18. Part II., Repairs.—The provision for road repairs is Rupees 1,17,310, or Rupees 4,440 more than in the current year. This results from the insertion in the list of thirty-five miles of new road, and the allotment of Rupees 2,910 more for petty repairs (unspecified). The allotment in the current year's budget is said to have proved to be insufficient. On the other hand, twelve miles of road lying within the limits of the municipalities of Calicut and Palghaut have been transferred to them. The circumstances under which this change has been effected should have been stated. The appendix to Part II. should not be divided into two parts.

19. As in the current year, Rupees 1,400 are provided for petty educational repairs, and Rupees 3,500 for avenues, bungalows, hospitals and choultries.

20. The following alterations have to be made in Grant I.

	RS.
Cost of Public Works Department supervision ...	41,760
Payments on account of loan	8,570

21. Grant I. is—

	RS.
Road Fund	2,60,400
General Fund	14,630
	2,75,030

22. Grant II., Education.—There are now four Inspecting Schoolmasters in the Circle, and it is proposed to entertain eight more in 1875-76. When the budget of 1873-74 was submitted, Government consented to allow six, five Hindu and one Moplah, but only four have been hitherto employed. The Board do not think that the position of the Circle is such as to justify them in recommend-

ing Government to allow twelve Inspecting Schoolmasters to be entertained, especially as a large portion of their cost must be paid year after year from Provincial Funds, but they think eight are really wanted. This will give one Hindu for each taluq (including South Wynaad), and one Moplah for the north and another for the south of the Circle. The allotment taking the salary of one at Rupees 35 and that of the rest at Rupees 25, and allowing Rupees 12 a month each (as estimated by the Local Fund Board) for travelling allowance, will be Rupees 3,820.

23. The allotment for schools and Results Grants in the current year's budget, compared with the allotment proposed in this, is as follows:—

—	1874-75.				1875-76.			
	Number.	Fixed Stipends and other Charges.	Results Grants.	Total.	Number.	Fixed Stipends and other Charges.	Results Grants.	Total.
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
High School	1	6,964	...	6,964	1	6,707	...	6,707
Middle-Class Schools ...	17	11,162	5,372	16,534	17	12,168	3,970	16,138
Elementary Local Fund Schools (Hindu) ...	50	6,122	1,440	7,562	12	966	1,200	2,166
Elementary Hindu Schools (not Local Fund) ...	...	...	...	...	20	960	2,000	2,960
Moplah Schools	91	4,404	6,000	10,404	120	7,260	7,450	14,710
Results Grants	...	...	3,860	3,860	118	...	5,510	5,510
Total ...	...	...	...	45,324	...	...	...	48,190

No reduction seems possible in the case of the High School and the Middle-class schools which are estimated to cost less than in 1874-75. The total provision for Hindu elementary schools (including Results Grants) in 1874-75 is Rupees 11,422. In this budget it is made Rupees 10,636, so that due economy has been observed. Only twelve out of the fifty elementary schools which the Local Fund Board hoped to open in the current year have been opened, but it is expected that twenty more will be qualified for help in the shape of fixed stipends in 1875-76. The provision for Moplah schools is Rupees 4,306 more than in 1874-75, and this is the only item in this part of the budget which seems capable of reduction. The Board think it best, however, knowing the importance attached by Government as well as the Local Fund Board to Moplah education, to leave this item as well as the rest undisturbed. Nevertheless, considering that Moplahs in Malabar number only 546,912 out of a population of 2,261,250, the Board are disposed to doubt whether Rupees 14,710 should be spent on elementary education amongst them, whilst only Rupees 10,636 are spent on elementary Hindu schools. Of course, it must be remembered that education amongst the Moplahs is less advanced than amongst the Hindus and needs greater encouragement. If the Moplah allotment is reduced, the Provincial Grant can of course be reduced by the same amount.

24. The portion of the budget which relates to schools and grants-in-aid should, in future, be drawn out thus:—

		Rs.	Rs.	Rs.
(b.) Local Fund Schools—				
1 High School	Salaries (fixed)	6,180		
	Servants...	132		
	Miscellaneous	395		
			6,707	
17 Middle-Class Schools	Salaries, fixed stipends...	9,228		
	Results Grants	3,978		
	Servants	1,188		
	Miscellaneous	1,744		
			16,138	
32 Elementary Hindu Schools	Fixed Charges	1,926		
	Results Grants	3,200		
			5,126	
120 Moplah Schools	Fixed Stipends	7,260		
	Results Grants	7,450		
			14,710	
				42,680
(c) Grants-in-aid—				
Results Grants	(118 Schools)			5,510

25. Statement III.—The revised form of Statement III. is given, but the Moplah schools and twenty of the Hindu schools to which it is intended to give fixed stipends as well as Results Grants are entered in a supplemental statement. They are all in the most essential points Local Fund Schools, and should all be shown in the revised statement. Variations in the charges are made for all the schools already established. The Board have no doubt that they have been decided on with care, but this part of the budget should be dealt with by the Director of Public Instruction.

26. A large provision, which the Board think should be reduced, is made for miscellaneous items. Rupees 1,350 are allotted to the Book Depôt (Rupees 384), and eight Book-Hawkers on Rupees 6 a-month *plus* commission at Rupees 4 a-month. At present there are only five at Rupees 5 *plus* the commission. The Board think six (one for each taluq) on Rupees 5 *plus* commission will be sufficient, and the allotment is accordingly reduced to Rupees 1,032. Rupees 600 are provided for scholarships to fifty scholars against Rupees 200 in the current year's budget. The Board think Rupees 300 will be as much as the Circle ought to spend in this way. It is proposed to pay Rupees 530 in rewards to Inspecting Schoolmasters who succeed in getting thirty boys passed "at each examination." This description is somewhat vague, and the Board think the Inspecting Schoolmasters being well paid, the item is unnecessary and may be struck out. There is an allotment of Rupees 300 for building grants to three elementary schools, but the Board think enough is being spent on these schools in fixed stipends and Results Grants. The provision for subscription to the District Gazette and the Madras Journal of Education is in accordance with orders passed by the Board on the recommendation of the Director of Public Instruction (Board's Proceedings, dated 16th October 1874, No. 3,006). Altogether the allotment for miscellaneous items is reduced to Rupees 2,180.

27. Grant II. is Rupees 54,190 payable from the General Fund.

28. Grant III., Sanitation, etc.—There is an increase of Rupees 1,340 [illegible]ment for dispensaries, and of Rupees 1,290 in the part of it which [illegible]es. Of this, Rupees 36 (Manjeri) is sanctioned in G. O., Financial [illegible]eptember 1874, No. 1,465. Rupees 1,140 are the increase [illegible] whom the Local Fund Board wish to be put in charge [illegible]eady mentioned. Rupees 110 seem to be for an

additional servant whom the Local Fund Board wish to have at the Vythery Dispensary.

29. The other items of this provision do not call for remark.

30. For vaccination, Rupees 2,800 are allotted, and it appears that the Local Fund Board wish to have a Superintendent of their own instead of sharing one with the other Circle, and to entertain five more Vaccinators of the second class. From the budget of the Tellicherry Circle, it appears that they have not consented to the change with reference to the Superintendent, and it should not be provided for in this budget. If five new Vaccinators are allowed, there will be twelve (two first-class and ten second) or two for each taluq and South Wynaad, and this seems to be necessary. The allotment will be reduced to Rupees 2,520.

31. For choultries, Rupees 700 or Rupees 230 more than in the current year are allotted. Of the increase, Rupees 50 is for furniture and sundries and is paid out of the General Fund. The remainder provides for a servant at Kalpetta, Vythery and Beypore. That for Vythery has been sanctioned in Board's Proceedings, dated 30th July 1874, Miscellaneous No. 5,098, and sanction should have been asked for the rest.

32. The allotment for public bungalows, Rupees 1,510, is Rupees 70 more than in the current year. The increase is for Massaljies sanctioned for the Cherupulcherry and Vanienkulam Bungalows in Board's Proceedings, dated 1st April 1874, Miscellaneous No. 2,251.

33. Rupees 5,000, or Rupees 1,750 more than in the current year, are allotted for contributions in aid of dispensaries to the municipalities at Calicut and Palghaut. It is explained that the Local Fund Board have consented to pay half the excess of charges over income, but no further reasons are alleged, and the Board do not think the Circle can afford more than Rupees 4,000.

34. Grant III. is—

	Rs.
Endowment Fund	360
General Fund...	22,500
	22,860

35. Grant IV., Establishment and Miscellaneous.—The contribution for controlling establishments at the Presidency should be Rupees 1,240, and that for the Local Fund establishment in the Collector's office Rupees 600. Rupees 300 are provided for payment of the actual travelling expenses of non-official members attending meetings.

36. Grant IV. is—

	Rs.
Road Fund...	2,290
General Fund	840
	3,130

37. According to the rules, the reserve should be one-tenth of the General Fund *minus* the opening balance or Rupees 8,040. The Board think it will be sufficient to set aside one-tenth of the General Fund *minus* both the opening balance and the grant from Provincial Funds. This will be Rupees 3,420, or say Rupees 3,190.

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

Receipts.			Expenditure.			
		Rs.			Rs.	Rs.
Road Fund...		2,63,150	Grant I. ...	Road Fund... ...	2,60,400	
General Fund		95,350		General Fund ...	14,630	
Endowment Fund ...		480				2,75,030
			Grant II. ...	General Fund ...	...	54,190
			Grant III. ...	Endowment Fund	360	
				General Fund ...	22,500	
						22,860
			Grant IV. ...	Road Fund... ...	2,290	
				General Fund ...	840	
						3,130
			General Reserve		...	3,190
			Balances.			
			Road Fund		460	
			Endowment Fund		120	
			General Fund		...	580
Total ...		3,58,980	Total...		...	3,58,980

Note.—The Circle owes Government Rupees 87,800, of which Rupees 4,620 are to be repaid in 1875-76, leaving Rupees 83,180 still due.

TELLICHERRY.

39. Statement I.-A., Revenues and Receipts.—The expectation that the Road Fund will have no opening balance seems to be justified.

40. The Board do not understand the calculation in paragraph 38 of the Vice-President's letter, which results in the insertion of a deficit of Rupees 6,470 as the opening balance of the General Fund. The estimated income of that fund for the current year is Rupees 42,780. The fact that it begins with a deficit of Rupees 1,470 instead of a surplus of Rupees 5,000 lowers this estimate to Rupees 36,310. Reducing items which seem from the budget now under review to be excessive, the estimate becomes Rupees 35,780. The estimated expenditure *minus* the reserve, none of which has been appropriated up to date, is Rupees 39,030. Considering that only Rupees 1,744 out of the allotment of grants-in-aid in Grant II. (Rupees 18,190) was spent up to the 1st October, the Board think no deficit can be expected, and the entry will accordingly be struck out.

41. As in the case of the other Circle, a large grant is wanted this year for general purposes, and will be required year after year unless taxation is raised. After reducing the allotments for expenditure as far as possible, the Board have calculated that a grant of Rupees 27,180 is absolutely necessary. This is Rupees 3,800 more than that in the current year.

42. It is observed that the estimates in the following cases have been greatly reduced :—

	1874-75	1875-76
	Rs.	Rs.
Surplus Pound Fund	750	20
Ferry Rents	18,000	16,000
Tolls	42,000	40,000
School Fees	800	400
Bungalow Fees	800	5 00

The reasons are given in the Vice-President's letter.

43. The contribution from municipalities for Educational Inspection is increased from Rupees 470 to 500 on account of proposed increase in the staff of Inspecting Schoolmasters. As the Board have resolved not to support this proposal, the estimate will be reduced to its former amount.

44. Rupees 38,000 are shown as a loan from Government for Wynaad Roads. It is explained that Rupees 22,000 of the loan of Rupees 60,000, approved in G. O., Financial Department, dated 6th March 1874, No. 371, are *being spent* this year, though the Board are not aware of any action in the matter subsequent to the order just quoted. They presume that the President has obtained permission from Government to use Rupees 22,000 of Provincial Funds in anticipation of the sanction of the loan by the Government of India. The remainder, Rupees 38,000, are to be spent in 1875-76. The entry should appear under VII. not under I.

45. The receipts are—

	Rs
Road Fund	1,77,460
General Fund...	41,050
Total ...	2,18,510

46. Statement I.-B, Expenditure; Grant I., Public Works; Statement II., Road Fund.—The allotment for new works must be reduced from Rupees 61,500 to Rupees 57,710, in order that the full reserve may be set aside. As Part I. is framed, more does not seem to be required. The allotment for repairs should be Rupees 63,890 not Rupees 63,790.

47. The Road Fund share of the cost of supervision by the Public Works Department is Rupees 30,000, and that of the cost of general management should be Rupees 1,410.

48. Taking into account the fact that the Rupees 1,100 of the loan, which is to be repaid, is to be paid in half-yearly instalments, the sum provided for interest should be Rupees 980 not Rupees 990.

49. The reserve at 10 per cent. of the income *minus* the loan should be Rupees 13,950.

50. The Road Fund expenditure will thus be Rupees 1,77,450, leaving a balance of Rupees 10.

51. Part I., New Works.—Part I. contains six items of road work. The first four appear in the current year's budget, and the remaining two are the works for which the loan has been obtained. The estimate for the second item (Kudukadavu Bridge) is given as Rupees 43,010, and the expenditure up to the end of the current year as Rupees 33,850, but Rupees 15,000 are allotted to it. The sanctioned estimate is for Rupees 43,970, and this should be entered in the budget until it is superseded by a new estimate. The correspondence recorded with G. O., 29th July 1874, No. 1,253, does not show either that it should be raised or reduced. Only Rupees 10,120 are required to complete the estimate, and the allotment will be reduced to this sum. Nothing is said about this work in the Vice-President's letter. Funds being available, the allotment for the third item will be raised from Rupees 2,500 to Rupees 3,590. Rupees 1,000 are provided to complete the fourth item, though the full amount of the estimate will be spent in the

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current year as Rupees 33,850, but Rupees 15,000 are allotted to it. The sanctioned estimate is for Rupees 43,970, and this should be entered in the budget until it is superseded by a new estimate. The correspondence recorded with G. O., 29th July 1874, No. 1,253, does not show either that it should be raised or reduced. Only Rupees 10,120 are required to complete the estimate, and the allotment will be reduced to this sum. Nothing is said about this work in the Vice-President's letter. Funds being available, the allotment for the third item will be raised from Rupees 2,500 to Rupees 3,590. Rupees 1,000 are provided to complete the fourth item, though the full amount of the estimate will be spent in the current year. The excess is within 5 per cent., and the Local Fund Board have power to sanction it (G. O., dated 4th April 1872, No. 417, Financial Department), but it must be shown below the entry of the estimate in Column 4. The estimated cost of the loan works and the probable expenditure up to the end of the current year should be reported in time for entry in the printed budget, and it should be explained why Rupees 6,000 is allotted for the Peria Road to Koroth, though it has been stated that Rupees 4,000 is sufficient.—(G. O., Financial Department, dated 6th March 1874, No. 371.)

52. Rupees 200 are provided for planting avenues. There is no corresponding allotment in the current year's budget.

53. Part II., Repairs.—The allotment for the third item of communications should be Rupees 8,750 not Rupees 8,650, according to the details given in Column 2. The total assignment for road repairs is Rupees 2,520 less than in the current year, though there are three new items. This is fully explained by the Vice-President. Repairs, costing Rupees 3,520, have been made over to the Municipalities. As in the case of the other Circle, some explanation of this should have been given.

54. Rupees 540, or Rupees 140 more than in the current year, are provided for repairs to school-houses. Rupees 2,020 (against Rupees 1,670) are provided for sanitary and miscellaneous repairs.

55. The following alterations have to be made in Grant I.:—

	Rs.
New Works, Communications	57,710
Repairs do.	63,890
Department Public Works Supervision	30,000
Tools and Plant	1,240
Road Fund Reserve	13,950
Interest on Loan	980

56. Grant I. is—

	Rs.
Road Fund	1,76,040
General Fund	2,780
Total...	1,78,820

57. Grant II., Education.—There are now four Inspecting Schoolmasters on Rupees 35 *plus* allowances, *i.e.*, one Hindu for each low-country taluq, and one Moplah for the entire Circle. The Local Fund Board wish to have six Hindu and three Moplah Inspecting Schoolmasters. As in the case of the other Circle, the Board think it will be sufficient to have four Hindus, one for each taluq (including North Wynaad), and if two Moplahs are enough in Calicut, one will suffice in Tellicherry.

The allotment will accordingly be reduced to Rupees 2,800, which will be enough for three Hindus and one Moplah on Rupees 35, and one Hindu on Rupees 25.

58. The allotments for Schools and Results Grants proposed in this budget, compared with the allotments in the current year's budget, are as follow :—

—	1874-75.				1875-76.			
	Number.	Fixed stipends and other charges.	Results Grants	Total.	Number.	Fixed stipends and other charges.	Results Grants.	Total.
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Middle-class Schools (one Moplah)	8	6,078	2,844	8,922	8	6,704	2,150	8,854
Elementary Schools (Local Fund, Hindu)	1	72	...	72	1	72	120	192
Elementary Schools (Hindu, but not Local Fund) ...	...	...	...	...	15	720	1,500	2,220
Moplah Schools	60	2,880	5,120	8,000	55	2,640	4,470	7,110
Results Grants	...	...	10,120	10,120	154	...	9,550	9,550
Total...	...	...	...	27,114	...	...	...	27,926

59. The only item which the Board think can safely be reduced is that for Results Grants. The Calicut Local Fund Board provide (altogether) Rupees 10,636 for 150 elementary Hindu schools. The Tellicherry Local Fund Board provide Rupees 11,962 for 170 schools, though the population of the Circle is not half as great as that of the Calicut Circle. Moreover, if Rupees 5,510 is a sufficient provision for Results Grants to 118 schools in Calicut (and the Board think it is), Rupees 7,191 should suffice for 154 schools in Tellicherry. The Board think the allotment may be reduced to Rupees 7,700.

60. The portion of the budget which relates to schools and educational grants-in-aid should in future be drawn out thus—

(b.) Local Fund Schools—		Rs.	Rs.	Rs.
8 Middle-class Schools (one Moplah.)	Masters, Fixed Stipends...	5,076		
	Results Grants	2,150		
	Servants	564		
	Miscellaneous...	1,064		
			8,860	
16 Elementary Hindu Schools	Fixed Charges...	792		
	Results Grants	1,620		
			2,410	
55 Moplah Schools	Fixed Stipends	2,640		
	Results Grants	4,470		
			7,110	
				18,380
(c.) Grants-in-aid—				
Results Grants (154 Schools)				7,700

61. Statement III.—The Kudali elementary school should be shown after the Middle-class schools not amongst them. The Hindu schools, which are aided by fixed stipends, and the Moplah schools should be called Local Fund Schools, and entered in Statement III. The variations in charges seem to have been made with due consideration. The average attendance at the schools should be communicated to the Board in time for the printed budget.

62. The miscellaneous allotment, Rupees 2,190, seems to the Board unnecessarily great. The purpose of the scholarships is very vaguely described in paragraph 64 of the Vice-President's letter, but the Board presume they are to be granted under the same rules as in the Calicut Circle, where Rupees 300 have been allowed on this account. The same amount, but not more, should, in the Board's opinion, be allowed for Tellicherry. As in the case of the other Circle, the allotment for building grants will be struck out. Provision is made for six Book Hawkers. The Board think four (one for each taluq and North Wynaad) will be enough, and the allotment will be reduced from Rupees 648 to Rupees 430.

63. Grant II. is Rupees 30,110 payable from the General Fund.

64. Grant III.—None of the items in Grant III. call for remark. As there are no endowed institutions, Statement IV. should be left blank.

65. Grant III. is Rupees 6,100 payable from the General Fund.

66. Grant IV., Establishment, etc.—The contribution for the controlling establishment at the Presidency should be Rupees 540, and that for the Local Fund establishment in the Collector's office Rupees 360.

67. The Local Fund Board propose to raise the salary of their clerk from Rupees 25 to Rupees 30, and the Board think this should be allowed.

68. Grant IV. is—

	Rs.
Road Fund	1,410
General Fund	310
Total...	1,720

69. As the budget stands, the reserve according to the rules should be Rupees 4,110, but the Board think it will be sufficient to set aside one-tenth of the receipts, *minus* the grant from Provincial Funds, and this will amount to Rs. 1,390.

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

Receipts.			Expenditure.				
		Rs.				Rs.	Rs.
Road Fund...		1,77,460	Grant I. ...	Road Fund... ...		1,76,040	
General Fund		41,050		General Fund ...		2,780	
							1,78,820
			Grant II. ...	General Fund ...		...	30,110
			Grant III. ...	Do. ...		...	6,100
			Grant IV. ...	Road Fund... ...		1,410	
				General Fund ...		310	
							1,720
			General Reserve			...	1,390
			Balances.				
			Road Fund			10	
			General Fund			360	
							370
Total ...		2,18,510		Total ...		...	2,18,510

(A true Extract.)

(Signed) J. GROSE, *Secretary.*

No. 45. ORDER THEREON, 4th March 1875, No. 496.

The estimated receipts and expenditure of the Calicut Local Fund Circle for the year 1875-76 are compared below with those for the current year:—

RECEIPTS.	1874-75.	1875-76.
	RS.	RS.
Balance brought forward—		
Road Fund...	4,000	...
Endowment Fund ...	...	80
General Fund	26,000	15,000
Allotments from General Revenue.		
Provincial Funds—		
For Roads	1,32,220	1,32,220
For Schools, &c. ...	24,090	45,110
For Hospitals, &c....	...	1,020
Special Funds	38,500	35,600
Cess on Lands	80,000	80,000
Tolls	38,000	35,000
Contributions from other Circles and Municipalities	7,400	8,450
Receipts from Endowments, &c.	1,350	500
Miscellaneous	70,600	6,000
Total ...	4,22,160	3,58,980

CHARGES.	1874-75.	1875-76.
	RS.	RS.
Grant I.		
New Works—		
Communications ...	1,26,060	59,430
Educational	1,400	2,350
Sanitary and Miscellaneous	5,400	5,610
Repairs—		
Communications ...	1,12,870	1,17,310
Educational	1,400	1,400
Sanitary and Miscellaneous	3,500	3,500
Cost of General Establishment, P. W. D.	57,370	41,760
Petty Establishment ...	2,700	2,700
Road Fund Reserve ...	26,660	26,320
Other Items	8,970	14,650
Grant II.—		
Inspection...	2,470	3,820
Local Fund Schools ...	31,060	25,010
Hindu and Moplah Schools...		17,670 *
Grants-in-aid	14,270	5,510
Miscellaneous	1,800	2,180
Grant III.—		
Hospitals	9,570	10,910
Vaccination	2,200	2,520
Sanitary Establishment	3,500	3,000
Other Items	5,540	6,430
Grant IV.—		
Supervision and Management	3,050	3,130
General Reserve	2,370	3,190
Balances—		
Road Fund	...	460
Endowment Fund ...	...	120
Total ...	4,22,160	3,58,980

2. The principal feature of the Calicut Budget is a proposal to increase the Provincial grant for Education by Rupees 21,020, or to raise additional funds by an enhancement of the rate of Land-cess. Proposals involving legislation must be submitted independently of the Budget Estimates, and as regards an enhanced grant from Provincial Funds, the Government would remark that when the very large grant for the current year was sanctioned in G.O., dated 19th June 1874, No. 1034, the sanction was coupled with a call for a financial report from the President on the old Rate Schools, and a report from the Educational authorities on the results which had been obtained by means of these schools. Neither of these reports have yet been received, and until they have been considered, it is impossible to decide on the measures to be taken in connection with educational operations in Malabar. The reports must be submitted without further delay, and the Educational grant from Provincial Funds entered in the Budget will be reduced from Rupees 45,110 to Rupees 24,090, the amount sanctioned for the current year. The Government contribution of one-half of the pay of the Medical officer to be placed in charge of the Vythery Hospital may be omitted from the Budget, as the portion of the salary to be defrayed by Government will be debited direct to Provincial Funds.

3. The Road Fund portion of the Budget as submitted by the Board of Revenue, calls for little remark, but under G.O., dated 21st January 1875, No. 98, the assignment for Public Works Supervision may be reduced by Rupees 2,700, the amount allotted for the Local Fund Petty Establishment.

4. The Budget allotments for educational purposes have already been judiciously reduced by the Board of Revenue, but the decision of Government to sanction no increase to the Provincial grant necessitates the following additional reduction, which will be made subject to revision on the Local Board submitting proposals for bringing about the same effect in any other manner which may seem to them more suitable. No expenditure must be incurred in the current year on the Alatur School or the Manjeri Hospital for which no estimates have as yet been sanctioned, and the allotments for these works, and for Petty New Works, Sanitary and Miscellaneous will be struck out. The allotment for petty repairs will also be reduced to Rupees 3,000, and by these means the opening balance of the General Fund will be increased by Rupees 3,250,* and the expenditure reduced by Rupees 6,760.† The increase to the number of Inspecting Schoolmasters must be disallowed, and the provision restored to the amount sanctioned for the current year (Rupees 2,470). The allotment for Moplah Schools must in the same way be reduced to Rupees 10,400, and that for Book Depôts to Rupees 900. The provision of Rupees 300 for scholarships will be struck out altogether,

	RS.
* Works...	2,600
Public Works Supervision	650
Total ...	3,250
† Works	5,660
Public Works Supervision	1,040
Tools and Plant	60
Total ...	6,760

and Rupees 400 will probably be sufficient for books and slates for Moplah Schools, the expenditure on which has been restricted as above. The provision for the regular Vaccination Establishment will be restored to the amount sanctioned for the current year, *viz.*, Rupees 1,700, and the proposed increased contribution to Dispensaries must be disallowed.

5. The allotment for Medical Subordinates must be reduced by Rupees 1,020, for reasons above given.

6. An abstract of the General Fund Budget as revised by Government will be—

Receipts.	Rs.	Charges.	Rs.
Opening Balance	18,250	Public Works—	
Government Grant	24,090	New Works	2,800
One-third Land-cess	26,670	Repairs	4,400
Avenues...	3,000	Public Works Supervision	600
School Fees	3,000	Tools and Plant...	80
Bungalows	1,000	Education—	
Miscellaneous...	550	Inspection...	2,470
		High and Middle-class Schools ...	22,840
		Elementary Hindu Schools	5,130
		Moplah Schools	10,400
		Results Grants...	5,510
		Book Depôts	900
		Journal and Gazette...	150
		Books and Slates for Moplah Schools.	400
		Sanitation, &c.—	
		Hospitals...	9,890
		Vaccination Establishment	1,700
		Do. Contingencies, &c ...	200
		Choultries	340
		Bungalows	1,510
		Musaferkhanas...	220
		Contributions...	3,250
		Sanitary Establishment and cleaning Tanks and Wells	3,000
		Establishment, &c.	710
		Balance	60
Total ...	76,560	Total ...	76,560

7. TELLICHERRY.

Receipts.	1874-75. Rs.	1875-76. Rs.	Charges.	1874-75. Rs.	1875-76. Rs.
Balance brought forward—			Grant I.		
Road Fund	...	...	New Works—		
General Fund... ...	5,000	...	Communications ...	28,430	57,710
Allotment from General Revenues.			Sanitary and Miscellaneous	...	200
Provincial Funds—			Repairs—		
For Roads	58,340	58,340	Communications ...	66,310	63,890
Schools, &c... ...	23,380	27,180	Educational	400	540
Special Funds... ...	20,250	18,920	Sanitary and Miscellaneous	1,670	2,020
Cess on Land	34,000	34,500	Cost of General Establishment, P. W. D.	23,540	30,000
Tolls	42,000	40,000	Petty Establishment ...	1,750	1,750
Contributions from other Circles, &c. ...	470	470	Road Fund Reserve ...	14,150	13,950
Receipts from Endowments, &c.	...	...	Other Items...	6,920	8,760
Miscellaneous	1,800	39,100	Grant II.—		
			Inspection...	2,470	2,800
			Local Fund Schools ...	8,850	9,050
			Grants-in-aid	18,190	17,030
			Miscellaneous	730	1,230
			Grant III.—		
			Hospitals	2,070	2,070
			Vaccination...	1,020	1,020
			Sanitary and Miscellaneous	900	1,000
			Other Items...	2,300	2,010
			Grant IV.—		
			Supervision and Management	1,790	1,720
			General Reserve	3,750	1,390
			Balance—		
			Road Fund	...	10
			General Fund	...	360
Total ...	1,85,240	2,18,510	Total ...	1,85,240	2,18,510

8. The Government agree with the Board of Revenue in considering that a deficit Road Fund opening balance need not be anticipated.

9. For the reason given in connection with the Calicut Budget no increase will be made to the Provincial Grant for Education, and the following reductions will be made to balance the General Fund Budget :—

	RS.		RS.
Petty New Works, from	200	to	...
Petty Repairs	2,560	to	1,550
Inspection	2,800	to	2,470
Scholarships	300	to	...
Sanitary Establishment	1,000	to	800

10. An abstract of the Budget as modified by Government will then be—

Receipts.	RS.	Charges.	RS.
Road Fund	1,77,460	Grant I.—	
General Fund	37,250	Road Fund	1,74,290
		General Fund	1,570
		Grant II.—	
		General Fund	29,480
		Grant III.—	
		General Fund	5,900
		Grant IV.—	
		Road Fund	1,420
		General Fund	300
		Balance—	
		Road Fund	1,750
Total ...	2,14,710	Total ...	2,14,710

(True Extract.)

Chief Secretary.

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

Exd. J. Wright.

Revenue Department

10

Proceedings of the Board of Revenue
dated 4th January 1875, No. 19:-

Local Funds Boards, Malabar, dated 9th Dec. 1874

Read letters from the President of the Local Funds Boards, Malabar, dated 9th Dec. 1874 No. 350 transmitting Local Fund Budgets Estimates of Calicut and Tellicherry Circles for 1875-76.

The Budgets for 1875-76 of the Calicut and Tellicherry Circles, of Malabar will be submitted for the orders of Government.

Calicut.

Estimated Receipts

2. The balances seem to be correctly calculated. The sum at the credit of the General Fund is estimated at Rupees 15,000.

3. The Grants from Provincial Funds to the Road Fund is taken at the

Govt. of {1875} Madras

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March 4th.

Read. *Recd.*

G.O., 4th March 1875, *No.* 496.

MARCH.
Nos. 44-45.

Calicut and Tellicherry Local Fund Budgets for 1875-76 reviewed.

no further notice, but the Grant to the General Fund requires careful con-
-sideration.

4. In former Budgets it has been as follows:-

1871-72 Rupees 8750 (Middle Class schools)
1872-73 —"— 7,630 —"— Do. —"—
1873-74 —"— 7630+21,400 (in lieu of house tax)
1874-75 —"— 24090 (Middle class schools & Moplah schools)

In this Budget it is taken at Rupees 47,660, and if the Reserve of 10 Per cent required by the Rules is set aside no less than Rupees 55,760 are required to square the Budget as it stands though there is an opening balance of Rupees 15,000. If there were no such balance Rs. 70,760 would be required

5. Last year Government consented, on the recommendation of the Board, to grant half the cost of the Middle Class schools plus the whole of the cost of the Moplah schools. This for 1875-76 would

amount to Rupees 30,480 as shown in para 8 of the President's letter. Much more is necessary even if all the allot-
-ments which recur annually are re-
-duced to the amount sanctioned for the current year.

6. The peculiar circumstances of the Malabar District, the low assess-
-ment which makes the Land Cess a very light and partial property tax instead of a Cess on the value of land as it was intended to be, the abolition of the House Tax which was of unusual im-
-portance here, and the heavy demands for schools and Hospitals are well known to Government. From the first the Collector urged the necessity of valuing the land fairly and levying the Cess on that value, but his proposal was disallowed. The effect of the abolition of the House Tax was to

Completely cripple the General Fund and impose an obligation on Government to give it new aid (Board's Proceedings dated 30th April 1874 Nos 1015 Para 5.)

7. The annually recurring charges on the General Fund entered in this Budget amount to about Rupees 89000. The income excluding the balance and the Government grant* is only Rupees 35240. It follows that there must be a deficit, year after year and unless taxation is increased this deficit which will always be larger even when the allotments are reduced as far as possible must be met from Provincial Funds.

8. The Local Fund Board see the difficulty and are willing to increase taxation. Two proposals have been discussed by them, one to reimpose the House Tax, and the other to raise the Land Cess to one and a half annas in the Rupee. The latter proposal (which necessitates an alteration in the law) has their support.

* as shown for schools

9. In the meantime the Board think it necessary to provide for a grant of Rupees 45,110. In reviewing the expenditure every allotment will be reduced to the lowest amount which the Board think compatible with efficiency, and when this has been done Rupees 45,110 are wanted to effect equilibrium. It is possible that Government may think some of the items struck out or reduced should be restored. If so the grant must be increased to a corresponding extent.

10. Besides the school grant (which will

will now be called the grant for Schools and general purposes) the Local Fund Board take credit for a hospital grant of Rupees 1,20. This is <u>half</u> the salary of the first class Apothecary whom the Local Fund Board wish to put in charge of the Vythery Hospital In their Order of the 7th August 1874, No. 1303, Government stated that their contribution under ordinary rules would be 25 Per cent but promised to consider any special reasons which might be alleged forgiving more Reasons which seem to the Board satisfactory are given in para 14 of the Presidents letter, and the Board think the contribution of half the Apothecary's salary should be allowed

In

11. In the current year the Palghaut Municipality pay a contribution of Rupees 5,000. In this Budget the contribution is estimated at Rupees 6,000. It is half the net proceeds of the Palghaut tolls (Government Order Financial Department dated 4th October 1872 No. 1329).

12. The Receipts are:-

Road Fund	Rupees	2,63,150
General	"	95,350
Endowment	"	480
		3,58,980.

Statement I B Expenditure Grant I Public Works Statement II A Road Fund

13. The Road Fund share of the cost of Public Works supervision is Rupees 4,120 and that of the cost of general management Rupees 2,290.

14. The Circle borrowed Rs. 24,000 in 1873-74 and Rupees 65,000 in the current year for the Tamberchery Ghaut and will pay back Rupees 1,200 before the close of 1874-75. Accordingly it will have to pay

pay in 1875-76 interest at 4½ percent on Rupees 87,800 or Rupees 3,950 and repay one-nineteenth of Rupees 87,800 or Rs. 4,620.

15. The Road Fund expenditure is estimated at Rs. 2,62,690 leaving a balance of Rupees 460.

16. The provision for new Road Works is Rupees 59,430. In the current year it was Rupees 1,26,060 but Rupees 65,000 of that amount was supplied by a Loan. Items 1, 2, 3, 6, 7 & 8 are sanctioned works which appear in the current year's Budget. Item 4 appears in the current year's list of incomplete works. Item 5 is in the current year's Budget but no estimate for it has been submitted. Items 9 to 12[x] are new projects. The President should have explained why they have been preferred to Items 1 & 4[*] of the current year's budget. The provision for petty repairs is Rs. 1170 more than that in the current year's budget which had to be supplemented in the Incomplete List.

Statement II A Part I New Works

[x] Wolleppya bridge Lody
Peruwawah — Do —
Nuwadi — Do —
Colangady — Do —

[*] Mahoun Nalla bridge Improving the road from Calicut to the Tambracherry ghaut

17. Rupees 6,560 are provided for finishing a school house at Alutur, and buildings for the Ponany and Manjeri hospitals. The estimates for the first and third works have still to be submitted, but as all three works have been approved and will be commenced this year provision must apparently be made for completing them though the funds have to be supplied by Government. Rs. 1,000 are provided as in the current year for avenues, fencing aloes, hospitals & Choultries.

Part II Repairs

18. The provision for Road Repairs is Rupees 11,730 or Rupees 4440 more than in the current year. This results from the insertion in the list of 35 miles of new road and the allotment of Rupees 2,910 more for Petty Repairs (unspecified). The allotment in the current year's Budget is said to have proved to be insufficient. On the other hand 12 miles of road lying within the limits of the Municipalities of

of Calicut and Palghaut have been transferred to them. The circumstances under which this change has been effected should have been stated. The Appendix to Part II should not be divided into two parts.

19. As in the current year Rs. 1,400 are provided for Petty Educational Repairs and Rupees 3500 for avenues, bungalows, hospitals and choultries.

key to reduced W 1200

20. The following alterations have to be made in Grant I:-

Cost of P. W. D. supervision Rs. 41,760
Payments on account of Loan — " — 8,570

21. Grant I is:-

Road Fund Rupees 260,400
General — " — 14,630
2,75,030.

Grant II Education

22. There are now 4 Inspecting Schoolmasters in the Circle and it is proposed to entertain 8 more in 1875-76. When the Budget of 1873-74 was submitted Government consented to allow 6, 5 Hindu and 1 Moplah, but only 4 have been hitherto employed. The Board do not think that the position of the circle is such as to justify them in recommending

recommending Government to allow 12 Inspecting School Masters to be entertained, especially as a large portion of their cost must be paid year after years from Provincial Funds, but they think 8 are really wanted. This will give one Hindu for each Taluq (including South Wynaad) and one Moplah for the North and another for the South of the Circle. The allotment taking the salary of one at Rs. 35 and that of the rest at Rs. 25 and allowing Rs. 12 a month each (as estimated by the Local Fund Board) for travelling allowance will be Rs. 3820.

23. The allotment for Schools and Results Grants in the current year's budget Compared with the allotment proposed in this is as follows:-

	1874-75				1875-76			
	Number	Fixed Stipends & other Charges Rs	Results Grants Rs	Total Rs	Number	Fixed Stipends & other Charges Rs	Results Grants Rs	Total Rs
High School	1	6964	.	6964	1	6707	.	6707
Middle class Schools	17	11162	5372	16534	17	12168	3970	16138
Elementary Local Fund Schools (Hindu)	50	6122	1440	7562	12	966	1200	2166
Elementary Hindu Schools (not Local Fund)	"	"	"	-	20	960	2000	2960
Moplah Schools	91	4404	6000	10404	120	7260	7450	14710
Results Grants	"	"	3860	3860	118	.	5510	5510
Total				45324				48190

No reduction seems possible in the case of the High School and the Middle Class Schools which are estimated to cost less than in 1874-75. The total provision for Hindu Elementary Schools (including Results Grants) in 1874-75 is Rs 11422. In this Budget it is made Rs 10,636 so that due economy has been observed. Only 12 out of the 50 Elementary Schools which the Local Fund Board hoped to open in the current year have been opened but it is expected that 20 more will be qualified for help in the shape of Fixed Stipends in 1875-76. The provision for Moplah Schools is Rs 4306 more than in 1874-75 and this is the only item in this part of the budget which seems capable of reduction. The Board think it best however knowing the importance attached by Government as well as the Local Fund Board to Moplah education to leave this item as well as the rest undisturbed. Nevertheless considering that Moplahs in Malabar number only 546712 out of a population of 2261200 the Board are inclined to doubt whether Rs 14710 should

5126
5510
10636

should be spent on Elementary Education amongst them whilst only Rs 10636 are spent on Elementary Hindu Schools. Of course it must be remembered that education amongst the Moplahs is less advanced than amongst the Hindus and needs greater encouragement. If the Moplah allotment is reduced the Provincial grant can of course be reduced by the same amount.

24. The portion of the budget which relates to Schools and Grants-in-aid should in future be drawn out thus:-

		Rs	Rs	Rs
(b) Local Fund Schools				
1 High School	Salaries-Fixed	6180		
	Servants	132		
	Miscellaneous	395	6707	
17 Middle Class Schools	Salaries-Fixed Stipends	9228		
	Results Grants	3978		
	Servants	1188		
	Miscellaneous	1744	16138	
32 Elementary Hindu Schools	Fixed Charges	1926		
	Results Grants	3200	5126	
120 Moplah Schools	Fixed Stipends	7260		
	Results Grants	7450	14710	42680
(c) Grants-in-aid				
Results Grants (118 Schools)				5510

Statement VII

25. The Revised Form of Statement VII is given but the Moplah Schools and 20 of the Hindu Schools to which it is intended to give fixed Stipends as

as well as Results Grants are entered in a Supplemental Statement. They are all in the most essential points Local Fund Schools and should all be shewn in the Revised Statement. Variations in the charges are made for all the Schools already established. The Board have no doubt that they have been decided on with care but this part of the budget should be dealt with by the Director of Public Instruction.

26. A large provision which the Board think should be reduced is made for Miscellaneous items. Rupees 1350 are allotted to the Book Depot (Rs. 384) and 8 Book Hawkers on Rs 6 a month plus Commission at Rs 4 a month. At present there are only 5 at Rs 6 plus the Commission. The Board think 6 (one for each Taluq) on Rs 6 plus Commission will be sufficient and the allotment is accordingly reduced to Rs 1032. Rupees 600 are provided for Scholarships to 50 Scholars against Rs 200 in the current year's budget. The Board think Rs 300 will be as much as the Circle ought to spend in this way. It is proposed to

pay Rs. 530 in rewards to Inspecting School Masters who succeed in getting 30 boys passed "at each Examination". The description is somewhat vague and the Board think the Inspecting School Masters being well paid that item is unnecessary and maybe struck out. There is an allotment of Rs 200 for building grants to 3 Elementary Schools but the Board think enough is being spent on these Schools in Fixed Stipends and Results Grants. The provision for subscription to the District Gazette and the Madras Journal of Education is in accordance with orders passed by the Board on the recommendation of the Director of Public Instruction (Board's Proceedings dated 16th October 1874 No. 3006). Altogether the allotment for Miscellaneous items is reduced to Rs 2180.

27- Grant II is Rs 54190 payable from the General Fund.

Grant III Sanitation &c

28. There is an increase of Rs 1340 in the allotment for Dispensaries and of Rs 1290 in the part of it which relates to Salaries. Of this Rs 36 (Mawjeri) is sanctioned in Government Order Financial Department dated 1st September 1874 No. 1465. Rupees 1140 are the

the increase for the Assistant Apothecary whom the Local Fund Board wish to be put in charge of the Vythery hospital as already mentioned. Rs 110 seem to be for an additional Servant whom the Local Fund Board wishes to have at the Vythery Dispensary.

29. The other items of this provision do not call for remark.

30. For Vaccination Rs 2800 are allotted and it appears that the Local Fund Board wish to have a Superintendent of their own instead of sharing one with the other Circle and to entertain 5 more vaccinators of the second class. From the budget of the Tellicherry Circle it appears that they have not consented to the change with reference to the Superintendent and it should not be provided for in this budget. If 5 new Vaccinators are allowed there will be 12 (2 first class and 10 second) or two for each Taluq and South Wynaad and this seems to be necessary. The allotment will be reduced to Rs 2520.

31. For Chouldries Rs 700 or Rs 230 more than in the current year are allotted

allotted. Of the increase Rs 50 is for Furniture and Sundries and is paid out of the General Fund. The remainder provides for a Servant at Kalpetta Vythery and Beypore. That for Vythery has been sanctioned in Board's Proceedings dated 30th July 1874 Miscellaneous No 5098 and sanction should have been asked for the rest.

32. The allotment for Public Bungalows, Rs 1510, is Rs 70 more than in the current year. The increase is for Massaljies sanctioned for the Cherupulcherry and Vanimkulam Bungalows in Board's Proceedings dated 1st April 1874 Miscellaneous No 2251.

33. Rupees 5000 or Rs 1750 more than in the current year are allotted for contributions in aid of Dispensaries to the municipalities at Calicut and Palghaut. It is explained that the Local Fund Board have consented to pay half the excess of charges over income but no further reasons are alleged and the Board do not think the circle can afford more

more than Rs 4000.

34 Grant III is

	Rs
Endowment Fund	360
General do	22500
	22860

35- The Contributions for Controlling Establishments at the Presidency should be Rs 1240 and that for the Local Fund Establishment in the Collector's Office Rs 600. Rupees 200 are provided for payment of the actual travelling & Expences of non-official members attending meetings.

Grant III Establishment & Miscellaneous

36. Grant IV is

	Rs
Road Fund	2290
General do	840
	3130

37. According to the rules the Reserve should be one-tenth of the General Fund minus the opening balance or Rupees 8040. The Board think it will be sufficient to set aside one-tenth of the General Fund minus both the opening balance and the grant from Provincial Funds. This will be Rs 3420 or say 3190.

38. The following is an abstract of the revised Budget

Receipts	Rs	Expenditure	Rs	
Road Fund	26150	Grant I Road Fund	26.400	
General do	95350	General do	1.630	
Endowment do	480			27.030
		Grant II General Fund		54.190
		Grant III Endowt Fund	360	
		General	22.500	
				22.860
		Grant IV Road Fund	2290	
		General do	840	
				3130
		General Reserve		3190
		Balances Road Fund	460	
		Endowment do	120	
		General	0	580
Total	358980	Total		358980

Note. The Circle owes Government Rs 87,800 of which Rs 4620 are to be repaid in 1875-76 leaving Rs 83,180 still due.

Tellicherry

Statement I A Revenues & Receipts

39 The expectation that the Road Fund will have no opening balance seems to be justified.

40 The Board do not understand the calculation in para 38 of the Vice Presidents' letter which results in the insertion of a deficit of Rupees

Rupees 6470 as the opening balance of the General Fund. The Estimated income of that Fund for the current year is Rs. 42780. The fact that it begins with a deficit of Rs. 1470 instead of a surplus of Rs. 5000 lowers this Estimate to Rs. 36310. Reducing items which seem from the budget now under review to be excessive the Estimate becomes Rs. 35780. The estimated expenditure minus the Reserve, none of which has been appropriated up to date, is Rs. 39030. Considering that only Rupees 1744 out of the allotment of Grants-in-Aid in Grant II (Rs 18190) was spent up to the 1st October the Board think no deficit can be expected and the entry will accordingly be struck out.

41 As in the case of the Sheriff a large grant is wanted this year for General Purposes and will be required year after year unless

some Taxation is raised. After reducing the allotments for expenditure as far as possible the Board have calculated that a grant of Rs. 27180 is absolutely necessary. This is Rs. 3800 more than that in the current year.

42 It is observed that the Estimates in the following cases have been greatly reduced.

	1874-75 Rs	1875-76 Rs
Surplus Pound Fund	750	20
Ferry Rents	18000	16000
Tolls	42000	40000
School Fees	800	400
Bungalow Fees	800	500

The reasons are given in the Vice President's letter.

43 The Contribution from Municipalities for Educational Inspection is increased from Rs. 470 to 500 on account of a proposed increase in the Staff of Inspecting Schoolmasters. As the Board have

resolved

resolved not to support this proposal the estimate will be reduced to its former amount.

44 Rupees 38,000 are shown as a loan from Government for Wynaad roads. It is explained that Rs 22,000 of the Loan of Rs. 60000 approved in G.O. F.D. dated 8th March 1874 No. 371 are being spent this year, though the Board are not aware of any action in the matter subsequent to the order just quoted. They presume that the President has obtained permission from Govt. to use Rs. 22,000 of Provincial funds in anticipation of the sanction of the Loan by the Government of India. The remainder, Rs. 38,000 are to be spent in 1875-76. The entry should appear under VII, not under I

45 The Receipts are —

	Rs
Road Fund —	1,77,460
General Do —	41,050
	218510

Statement I B
Expenditure
Grant I
Public Works
Statement II
Road Fund

46 The allotment for New Works must be reduced from Rs. 61,500 to Rs. 57,710 in order that the full reserve may be set aside. As Part I is framed more does not seem to be required. The allotment for Repairs should be Rs. 63,890 not Rs. 63,790.

47 The Road Fund share of the cost of supervision by the P.W.D is Rs. 30,000 and that of the Cost of General Management should be Rs. 1,410.

48 Taking into account the fact that the Rs. 1100 of the loan which is to be repaid is to be paid in half yearly instalments the sum provided for interest should be Rs. 980 not Rs. 990.

49 The Reserve at 10 per cent of the Income minus the Loan should be Rupees 13,950.

50 The Road Fund Expenditure will

will thus be Rs 177.450 leaving a balance of Rs 10

51 Part I Contains six items of Road work. The first 4 appear in the current year's budget and the remaining 2 are the works for which the Loan has been obtained. The Estimate for the 2d item (Trudawa bridge) is given as Rs 43.010 and the Expenditure up to the end of the current year as Rs 33.850 but Rs 15.000 are allotted to it. The sanctioned estimate is for Rs 43.970 and this should be entered in the budget until it is superseded by a new Estimate. The correspondence recorded with G.O. 29th July 1874 No 1253 does not show either that it should be raised or reduced. Only Rs 10.120 are required to complete the Estimate and the allotment will be reduced to this sum. No thing is said about this

Part I new works

work in the Vice Presidents' letter. Funds being available the allotment for the 3d item will be raised from Rs 2500 to Rs 3590. Rs 1000 are provided to complete the fourth item though the full amount of the Estimate will be spent in the current year. The excess is within 5 Per Cent and the Local Fund Board have power to sanction it, (G.O. dated 4th April 1872, No 417. 7. D); but it must be shown below the entry of the Estimate in Col. 4. The Estimated cost of the Loan works and the probable Expenditure up to the end of the current year should be reported in time for entry in the printed budget, and it should be explained why Rs 6000 is allotted for the Peria Road though it has been stated that Rs 4.000 is sufficient (G.O. 7.D. dated 6th March 1874 No 371).

52 Rupees 200 are provided for

for planting avenues. There is no corresponding allotment in the current years budget.

Part II Repairs

53 The allotment for the third item of Communications should be Rs. 8750 not Rs. 8850 according to the details given in Col. 2. The total assignment for Road Repairs is Rs. 2520 less than in the current year though there are three new items. This is fully explained by the Vice President. Repairs costing Rs. 3520 have been made over to the Municipalities. As in the case of the other Circle some explanation of this should have been given.

54. Rs. 540 or Rs. 140 more than in the current year are provided for repairs to school-houses. Rs. 2020 (against Rs. 1870) are provided for Sanitary & miscellaneous Repairs.

55. The following alterations have to be made in Grant I:-

New Works Communication — Rs. 57,710
Repairs — Do. — 63,890
Department Public Works Supervision — 30,000
Tools and Plant — 1240
Road Fund Reserve — 13,950
Interest on Loan — 980

56 Grant I is

Road Fund - Rupees 1,76,040
General — " — 2,780
178,820

Grant II Education

57. There are now 4 Inspecting School-Masters on Rs. 35 plus allowances, i.e. one Hindu for each low country taluq and one Moplah for the entire circle. The Local Fund Board wish to have 3 Hindu and 3 Moplah Inspecting School-masters. As in the case of the other circle the Board think it will be sufficient to have 4 Hindus, one for each taluq (including North Wynaad) and if 2 Moplahs are enough in Calicut one will suffice in Tellicherry. The allotment will accordingly be reduced to Rs. 2800 which will be

be enough for 3 Hindus and one Moplah on Rs 35 and one Hindu on Rs 25.

58. The allotments for Schools and Results Grants proposed in this Budget compared with the allotments in the current year's budget are as follow.

	1874-75				1875-76			
	Number	Fixed Stipends & other Charges	Results Grants	Total	Number	Fixed Stipends & other Charges	Results Grants	Total
Middle Class Schools (one Moplah)	8	6078	2844	8922	8	6704	2150	8854
Elementary Schools (Local Fund Hindu)	1	72	-	72	1	72	120	192
Elementary Schools (Hindu but not Local Fund)	.	.	-	-	15	720	1,500	2,220
Moplah Schools ———	60	2880	5120	8,000	55	2,640	4470	7110
Results Grants ———	.	-	10,120	10,120	154	-	9,550	9,550
Total —			27,114					27,926

59. The only item which the Board think can safely be reduced is that for Results Grants. The Calicut Local Fund Board provide (altogether) Rs 10,636 for 150 Elementary Hindu Schools. The Tellicherry Local Fund Board provide Rs 11,962 for 170 Schools though the population of the Circle is not half as great as that of the Calicut Circle. Moreover if Rs 5510 is a sufficient provision for Results Grants to 118 Schools in Calicut (and the Board think it is) Rs 7191 should suffice for 154 Schools in Tellicherry. The Board think the allotments may be reduced to Rs 7700.

60. The portion of the budget which relates to Schools and Educational Grants-in-aid should in future be drawn out thus.

			Rs	Rs	Rs
(b) Local Fund Schools					
8 Middle Class Schools (one Moplah)	Masters Fixed Stipends		5076		
	Results Grants —		2150		
	Servants ———		564		
	Miscellaneous —		1064	8860	
16 Elementary Hindu Schools	Fixed Charges —		792		
	Results Grants —		1620	2410	
55 Moplah Schools ———	Fixed Stipends		2640		
	Results Grants —		4470	7110	18380
(c) Grants in aid					
Results Grants (154 Schools) ———			-	-	7700

61. The Kudali Elementary School Statement III
should be shown after the Middle Class
Schools not amongst them. The Hindu
Schools which are aided by fixed stipends
and the Moplah Schools should be called
Local Fund Schools and entered in
Statement III. The variations in charges
seem to have been made with due con-
sideration. The average attendance at
the Schools should be communicated
to the Board in time for the printed budget.

62. The Miscellaneous allotment
Rs 2190 seems to the Board unnecessarily
great. The purpose of the Scholarships
is very vaguely described in para 64
of the Vice Presidents' letter, but the Board
presume they are to be granted under
the same rules as in the Calicut circle
where Rs 300 have been allowed on this
account. The same amount, but not

more

more, should in the Board's opinion be
allowed for Tellicherry. As in the case
of the other circle the allotment for Building
Grants will be struck out. Provision is
made for 6 Book Hawkers. The Board
think 4 (one for each taluq and north
Wynaad) will be enough and the allot-
ment will be reduced from Rs 648 to Rs
430.

63. Grant II is Rs 30,110 payable
from the General Fund.

Grant III 64. None of the items in Grant III
call for remark. As there are no endow-
ed institutions Statement IV should be
left blank.

65. Grant III is Rs 6100 payable
from the General Fund.

Grant IV 66. The contribution for the Contrd-
Establishment Wcca ling Establishment at the Presidency
should be Rs 540 and that for the Local

Fund

Fund establishment in the Collectors Office Rs 360.

67. The Local Fund Board propose to raise the Salary of their clerk from Rs 25 to Rs 30 and the Board think this should be allowed.

68. Grant IV is

Road Fund Rs	1410
General ——	310
	1720

69. As the Budget stands the Reserve according to the rules should be Rs 4110 but the Board think it will be sufficient to set aside one-tenth of the Receipts minus the Grant from Provincial Funds and this will amount to Rs 1390.

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

Receipts		Expenditure			
	Rs			Rs	Rs
Road Fund	177460	Grant I	Road Fund ——	176040	
General ——	41050		General ——	2780	178820
		Grant II General Fund		–	30110
		Grant III Do ——		–	6100
		Grant IV	Road Fund ——	1410	
			General ——	310	1720
		General Reserve ——		–	1390
		Balances	Road Fund ——	10	
			General ——	360	370
	218510				218510

(True Extract)

J Grote
Secretary

To, The Ag Chief Secretary to Government
Financial Department
with 2 original letters & 5 Enclos

of Honourable Chief

Malabar Presidents Office
Caliant 9th December 1874

No. 356.

From.
A. MacGregor Esqre
President of the Local Fund Boards.
Malabar.

To,
J. Grose Esqre
Secretary to the Board of Revenue.
Madras.

Sir,

I have the honor to submit the Local Fund Budget Estimate of Receipts and Charges of the Caliant Circle in the prescribed form for the ensuing year (1875/76) as passed by the Local Fund Board at a meeting held by them on the 24th November last.

2. From the Statements A & B it will be seen that the Revenue for the year has been estimated at Rs 361530 and the expenditure, at Rs 361210 leaving a balance of Rs 320.

3. A comparative abstract of the Statement A is given below—

	1875/76	1874/75	1873/74.
Balance	15080	30000	10991
Allotment from Genl revenue	216500	194810	200440
Rates and Taxes	115000	118000	112776
Fees in Schools	3000	4000	1720
Contributions	8450	7400	648
Receipts from Endowments &c	500	1350	1232
Miscellaneous	3000	1600	9107
Loan under act XXVII of 1871	.	65000	11684
House-tax	.	"	9513
	361530	422160	358111

4. From the above, it will be seen that the anticipated receipts have fallen short of the current year's Estimate by Rs 60,630, but exceeded the actuals of 1873/74 by Rs 3,419. The cause for the decrease in the main would appear to be owing to the non-inclusion of any amount under Loan, as also to the less sums budgetted in the ensuing year under the heads balances and Tolls notwithstanding that the income under grants from Government has been raised to Rs 180,900-

5. The entire Revenues under the two heads Road and General funds will give the former Rs 2,63,150 and the latter Rs 9,7,900.

6. In their order dated 14th August last, No 1351, the Government directed the several Presidents to adopt the current years grant for budget purposes-

7. The anticipated Revenue of the General fund including the Educational grant is Rs 50,240 from which deducting the charges under Sanitary and Miscellaneous Public Improvements and those under grants III & IV amounting to Rs 36,140 or 71.9 per cent of the receipts, the Surplus which is available for Educational purposes is Rs 14,100. But there are certain Miscellaneous charges, such as Inspection &c coming up to Rs 9,290 which being deducted the sum left for purely School charges from the % Land

Cess and Miscellaneous receipts is 4810; whereas the expenditure on that head including Public Works charges amounts to Rs 52,470 or Rs 47,660 more.

8. In the current year the grant for School purposes namely Rs 24,090 was given being the amount required for the Moplah education plus the moiety of the charges relating to Middle Class Hindu Schools. On this principle the amount for the ensuing year would be Rs 30,480 as shown in the margin: thus the whole sum available is Rs 35,290, but even this falls short of the requisite amount by Rs 17,180 which if not supplemented will tell against the General progress of the Elementary Schools opened on the strength of increased grant from Provincial sources-

Middle Class.

School Charges	22,850	
Public Works	3,100	
	2) 25,950	
	12,975	
Cost of Moplah Schools	17,500	
	30,475	

9. In the year 1873/74 when the House Tax was done away with the grant from Government was Rs 30,830 of which the portion appertaining to Moplah Schools was only Rs 1,800 and the remainder (Rs 29,030) to Hindu Schools. In the ensuing year the amount asked for Hindu Schools is Rs 30,160 or Rs 1,130 more-

10. In order to make up the ever-recurring deficit and to relieve the Provincial funds to a certain extent the Local Fund Board has at

meetings dated 7th & 8th July last proposed to increase the Land Cess from 6¼ per cent to 9 3/8 that is from one to one and half annas in the Rupee being of opinion that this would not press so heavily as the renewal of the House Tax. In the meantime the Government Grant is the only other resource to look to for aid—

If the legislature be moved this way the Taxation of Bombay is much less.

11. The items of receipts shown in para 3 will now be noticed seriatim—

Balances

12. Nothing has been estimated under this head under Road fund; for, it showed a negative balance of Rs 13,790 at the end of 1873/74 while the Budget of the current year assumed a positive balance of Rs 4,000. Thus a savings of Rs 17,790 and odd will have to be effected partly in the expenditure and partly from an increase in the Revenue of this year if any to square the accounts— Under General fund a sum of Rs 15,000 is anticipated, as the savings under Grant II added to the unappropriated balance of the previous year will very nearly make up the sum—

Allotments from General Revenue
Road — 132220
Schools — 47660
Hospitals — 1020

13. This embraces the Grant from Government and the Revenue from Special funds— The former has been taken as shown in the margin and the latter at Rs 35,600—

14. The Grant for Roads is the usual one; that for Schools has already been explained—

The Grant for Hospitals is the moiety of the pay of an Assistant Apothecary on a salary of Rs 170 for the Vythiri Hospital. The reason assigned by the Local Fund Board to entitle them to this Special favor is given below. The Special fund receipts comprising

Surplus Pound fund	500
Ferry Rents	29,600
Avenues	3,000
Miscellaneous	2,500

make up a total of Rs 35,600 against Rs 38,500 of the current year. This decrease is purely owing to the less sum budgetted under "miscellaneous receipts" which comprising the 10 per cent Escheat Sale Collections, have fallen off considerably because of the less collections under arrears of Escheat sales.

Note

"On further consideration the Board are of "opinion that the proposal of the Civil Surgeon, as "set forth in para 2 of Dr Balfour's letter of the "31st July last No. 344, is best suited to the Hospital "Viz that an Apothecary be placed in charge "to be supervised by the Civil Surgeon of Calicut

G.O. 377 Augt 1874 No. 1303.

"With reference to para 2 of the G.O. 377 August "1874 No. 1303 the Board would point to the large "Establishment in that part of Wynad, Magis- "terial, Police, Public Works, Survey &c; and to the "notoriously unhealthy nature of Wynad Service, "as entitling them to a Grant-in-aid of not less "than 50 per Cent of the Apothecary's pay who

"should be a 1st. class Assistant"

15. The sum estimated under this head Rates & Taxes is Rs 1,15,000, consisting of 80,000 Rs under Cess on land and of Rs 35,000 under Tolls, against Rs 1,18,000 of the current year. The decrease occurs under Tolls and is due to the sum of Rs 35,000 having been taken with reference to the actual amount fetched from the sale of the tolls for the current year.

16. These consist of the sums paid by the Palghaut and other Municipalities for Inspection and Roads, by the Cochin Sirkar for Ferries and the maintenance of the western coast canal, and by the Tellicherry Circle for the Local Fund Book Depot.

17. The remaining items do not call for special notice.

18. The Estimated charges may be Summarized as follows:-

Grant	I	2,75,240
do	II	57,480
do	III	24,140
do	IV	3350
		3,60,210

Grant I

19. This embraces all the Public works and certain miscellaneous charges of the Road and General funds. They are

Road fund	2,60,610
General fund	14,630

20. The first comprises the charges under

Communication	New works	59,430
	Repairs	117,310
Establishment		43,830
Tools and Plant		1770
Reserve		26,320
Contribution		2,880
Payment of an instalment of loan and half-yearly interest thereon		8,770
		300
Contingencies		260,610

21. The total Road fund income is estimated as Rs 2,63,150 of which the cost of Supervision and other sundry charges including the Reserve take away Rs 86,310 or 32.8 per cent of the income leaving Rs 1,76,740 for works. The expenditure under Part II of the Budget reduces this sum further to Rs 59,430 which may be considered as available for New works.

22. Comparing with the current year's Budget allotment for works the sum set apart for New works in the ensuing year is considerably less as the Tamberchery Ghaut road which is expected to be completed in the current year is not provided for; while that for Repairs is more by Rs 4,440. This increase is due to the addition of certain roads completed in 1873/74 to the already existing list of

maintained roads.

23. The sums set apart for expenditure under works may be shown under

Part I 59,430

Part II 117,310

24. This list contains 13 Items including Petty new works. Of these Nos 1, 2, 3, 5, 6, 7 & 8 have been brought forward from the current year's list while the others added afresh, these are unsanctioned works and their Estimates will be shortly submitted for sanction as most of them have been already approved by the Local Fund Board

Part II. 25. This list has undergone many alterations. The number of miles in Items Nos 2, 4, 7 and 9 in Part II, and that in Items Nos 16, 17 & 18 in Part II Appendix has been reduced owing to the transfer of a certain portion of them to Municipalities Items Nos 18, 27, 28, 29, 30 & 43 have been freshly added being new roads. The provision on account of Petty repairs has been increased under both the Agencies as the current year's allotment has been found insufficient and a further provision has been necessitated in the Incomplete list of works for the remaining portion of the year.

26. To avoid reference from the District and the Special Executive Engineers, the Petty Repair provision has been distributed between them as shown in the list.

Establishment. 27. This consists of the cost of Supervision at 25 per cent on the estimated expenditure by P. W. D the cost of Petty and the Toll Establishments. The provision under Petty Establishment does not include the Wynad Establishment as it is charged to Local funds rateably with reference to the work done out of these funds by the Special Executive Engineer. The Statement II C gives the particulars of the Toll Establishment.

Tools and Plant. 28. This is charged at one per cent on the whole expenditure by both the Agencies. The sum to be placed at the disposal of the District Engineer is Rs 1150 and that at the disposal of the Special Executive Engineer is 620.

Contributions. 29. The items comprised under this head are the same as in the current year and require no explanation.

Payment of an Instalment of the Loan & the interest thereon. 30. In 1873/74 Rs 24,000 was advanced; of this 1200 being its 1/20 be paid this year, the remainder together with the

advance of Rs 65,000 will have to be liquidated in 19 years, thus the share for the ensuing year is Rs 4620 and the interest on the sum unpaid is Rs 4,150-

General Fund

31. The total Public works charge under this head is Rs 12,860, of this Rs 7,960 is for New works and Rs 4,900 for Repairs. The particulars of New works are given in Statement II A. The estimate for the construction of an additional ward and separate cottages for the caste patients for the Manjery Dispensary will soon be submitted, the Plan having been already approved by the Local Fund Board. A sum of Rs 1,200 has been provided in the current years budget for Alathur School, but this proving insufficient a further sum of rupees 1950 has been provided. An Estimate for this also will be duly submitted.

32. The total charge under this head Grant II

amounts to Rs 57,480 against Rs 49,000 of the current year and 27,735 of the actuals of the past year. The excess is the result of the increased allotment under the heads Grants-in-aid, Inspection, Book-hawkers and miscellaneous charges, the last item consisting of Scholarships, building Grants and Remuneration to Inspecting School masters &c.

33. The several heads of charges that make up the Grant are as shown below-

Inspection		Rs 5,660
Board Schools.	High School — 6710	
	Middle class do 16,130	
	Lower do do 2170	25,010
		23,180
Grant-in-aid		3630
Miscellaneous		57,480

Inspection. 34. The total expenditure under this head comes to Rs 5,660 against 2,470 of the current year showing an increase of Rs 3,190. This is due to the addition of 8 Inspecting School masters, 5 Hindu and 3 Moplah. The present staff consists in all 4 as per margin of which one only belongs to the Moplah Class, looking after the whole Circle moplah Indigenous Schools. This number (which does not provide even one Inspecting Schoolmaster for each Taluq) is wholly insufficient even to supervise the Indigenous

Calicut Taluq — 1
Palghaut — 1
Ponany — 1
Moplah Inspector for the whole Circle 1.

schools now existing, and much less to bring in and improve more. Hence in some Talugs comparatively few, and in Wynad no schools have been brought under inspection. The present and proposed staff is distributed as under.

Calicut Talug	1
Palghaut & Walluvanad do	3
Ernad do	1
Ponany South of Ponani river	1
do North of do	1
South Wynad	1
	8

and the 4 Moplah Inspecting School masters are shown as per margin.

Ponany — 1
Ernad — 1
Walluvanad 1
Calicut — 1

35. The number of Hindu Schools likely to be brought under Inspection during the year including the already existing is 200 and Moplah 160 so that each of the Inspecting 8 School Masters will be said to superwise 25 Hindu and 40 Moplah Schools.

36. Of the 12 Inspecting School masters 11 are paid at Rs 25 each and one at Rs 35 including the travelling and office allowances. The total charge for the year under

Salary 11 × 25 × 12	3300
do. 1 × 35 × 12	420
Office allowance 12 × 1/2 × 12	216
Travelling do. 12 × 12 × 12	1728

Board Schools. 37. These consist of one High School, 17 middle Class Schools and 12 Lower Class Schools, the last embracing the Elementary Schools that were established by the Local Fund Board. The other Elementary Schools that were formerly treated under Results' grant are noticed under grants-in-aid. Under the new Scheme, some of these indigenous Schools do not differ from those 12 Elementary Schools established by the Local Fund Board in as much as their masters having succeeded in passing the Examination for Teachers' Certificates are under the System now known as the "combined system" on the receipt of small salary grants as well as Results grant.

38. Under the part fixed and part Result System the total charge on the above Schools is.

		1875/76.	1874/75
High School	Fixed	6180	6600
	Result	9230	8808
Middle Class. Salary of masters	Fixed	3970	5372
	Result	1320	1218
do. of Servants		2140	1500
Miscellaneous		970	954
Lower do. Salary	Fixed	1200	1440
	Result		
		25010	25892

from which it will be seen that including the High School at Palghaut where the present "Combined System" is not in operation the charge for the year has been proposed at Rs 25010 against

and Moplah Schools-

44. The Book Depôt charge, as it in the current year, consists of

Salary of Curator	15×12	= 180
do of a Peon	7×12	= 84
House-rent	6×12	= 72
Contingencies	4×12	= 48
		384.

45. The sum entered under Scholar-ships is intended for 50 Scholars as shown below-

Calicut Taluq	10
Ponany do	10
Palghaut do	10
Ernad do	10
Walluvanad do	10.

These Scholarships, of one rupee each, tenable for one year, are to be open for competition to the Scholars of all lower-class Schools Hindu or Moplah, and are intended to induce parents and masters to keep boys at School till they have passed at least the third standard of the Result Grant Rules i.e. Vernacular, Reading and writing and the four rules of Arithmetic applied to money weights and measures. Those few who receive Scholarships will study for the fourth standard of the above rules- but the main object, as above stated is to induce the many to study for the third standard-

Why?

46. The sum of Rs 300 under Building Grant is intended for such permanent Schools as have been well attended and well reported upon, and would have been taken under the control of the L. F. Board under the conditions of the Local Fund Rule No. XI if the Union System were in existence- They are shown below-

1. Tazhaputya Vittil in Calicut Taluq
2. Alathur in Palghaut - do -
3. Guruvayur (East) Ponany. - do -

Remuneration to Inspecting School-masters-

Why?

47. This is intended for both Hindu and Moplah Inspecting School masters when they succeed in getting 30 boys passed at each Examination-

48. A sum of Rs 150 has been allotted on account of purchasing the Madras Educational Journal and the District Gazette to be supplied gratis to the Middle-class Schools- The former is so supplied to Government Schools; and the latter frequently contains orders and notifications either departmental or of the Local Fund Board which School masters should

be acquainted with -

49. Thus the expenditure on account of Schools amounts to Rs 61,230 including the P. W. Charges or 121.8 per cent of the General fund revenue excluding the Educational Grant, or including it 62.5 per cent -

Grant III

50. The total charge under this Grant aggregates Rs 24,140 against Rs 20,810 of the current year and Rs 17,125 the actuals of the past year.

51. The particulars that constitute the Grant are :-

Hospital and Dispensaries	10,910
Vaccination	2,800
Sanitary Establishment	3,000
Choultries and musafer Khanas	920
Bungalows	1,510
Contributions	5,000
	24,140

52. The sum budgetted for Hospitals is more than that of the current year by 1340. The component parts of the total charge are :-

	1875/76 -	1874/75 -
Medical Subordinates	3,360 .	2,220
Clerks and Servants	1,430 .	1,290
Medicines and apparatus	1670 .	1,370
Supplies	800 -	840
Diet of patients	3,200	3,190
Conveniencies & furniture	450.	660
	10,910 -	9570.

53. The first two are fixed charges and the increase proposed under them is due to the proposal of the Local Fund Board to have a first class Assistant Apothecary in charge of the Vytheri Hospital, and to the small increase sanctioned by Government in their Proceedings dated 1st September 1874 No. 1465 to the pay of the menial servants of the manjeri Hospital. The increase in the 3rd is owing to the large supply of medicine required for the Vytheri Hospital. The remaining charges are budgetted with reference to the actual requirements which increase steadily according to the popularity of each Institution -

Vaccination -

54. The amount provided here is Rs 2,800 or Rs 600 more than the current years provision of which 2,590 is for the Establishment and the remainder for Contingent charges. In the current year the sum allowed for the Establishment is Rs 1,700 or Rs 890 less. This increase is the result of the revision of the Establishment as shown under -

1.	1. Superintendent	70
2.	2 First Class Vaccinators	36

10 Second Class Vaccinators two for each Taluk ——— } 100

Wynad allowance for 2 Vaccinators — 10

216 × 12 = 2592

Contingent charges ——— 200

2,792

which accords with the proposal of the Superintendent General of Vaccination. In the current year the amount put down for the Superintendent is only 2/3 of his actual pay as the other Circle contributes the remainder —

Sanitary Establishment.

55. The particulars of this Establishment are given in Statement IV B. and they explain themselves —

Choultries &c.

56. On referring to Statement IV A it will be seen that the total expenditure amounts to Rs 920, the Establishment costing Rs 820, and contingencies Rs 100. The particulars of the former are given below —

	Rs	
1 Manjeri	4	Choultries
1 Pattambi	4	
1 Karimpoya	4	
1 Tamiste	6	

1 Sultan's Battery	6	Choultries
1 Lackady	6	
1 Nadphany	6	
1 Kalpetta	6	
1 Vytheri	6	
1 Beypore	4	

52 × 12 = 624

1 Tirtala	4	Mudafer Khanas
1 Tamur	4	
1 Ponany	4	
1 Betatnad	4	

16 × 12 = 200

57. The Choultries shown in Statement IV are endowed Institutions, while those in IV A. are both endowed and unendowed, hence the Establishment charges in the former will differ from those in the latter —

Bungalows — 58. The total actual charge on account of Establishment is Rs 1010 and the particulars are shown below —

Beypore	4	Chetwai	4
Tamberchemy	4	Anfadipuram	4
Areakode	4	Mannarghant	4
Edavanna	4	Vanimcolam	3
Edakara	4	Cherpalchemy	3
Kondotti	4	Vadakanchemy	4
Malcapuram	4	Sultan's Battery	14
Marakalam	4	Jeppakadavu	6
Ponany	4	Nadghany	6.

In the current year the provision under

this head is only Rs 940 or Rs 70 less - This is owing to the entertainment of two Sweepers at Vaniyan Kolam and Cheepalchery at 3 Rs each under G.O. 8/1st April 1874 No. 2,251.

Increase

59. In the statement III A. only those Bungalows wherein Establishments is maintained are entered

60. A sum of Rs 5,000 is entered under this head. This increased provision is the result of the arrangement proposed to share equally with the Commissioners, the deficit balance of the Endowed Hospitals, as also the total charges in the unendowed instead of contributing only a certain portion in the aggregate charge as shown in G.O. 7/17th April 1871 No. 491.

Contribution

61. The Estimate under this head is more than the current year's provision by Rs 300 which is due to the provision of travelling allowance, proposed to be given to the Local fund Board members

Grant III

that attend the meetings during the year. The share to be borne by the Road and General funds are given below—

Road fund — Rs 2,440
General do — 910

62 Thus the total estimate of receipts and charges of the Local funds may be tabulated as under—

Receipts	Amount	Charges.		Amount
Road fund —	2,63,150	Grant I { Road fund.	260,610	
Endowment do —	480	Endowment do	.	
General — do —	9,7,900	General — do	14,630	2,75,240
		Grant II		57,480
		Grant III { General fund	23,780	
		Endowment do	360	24,140
		Grant III. { Road fund —	2,440	
		General fund —	910	3,350
		General Revenue		1,000
		Balances		320
		Road fund	100	
		Endowment fund	120	
		General fund	(100)	
		Total —		3,61,530
Total —	3,61,530			

I have the honor to be
Sir
Your most Obedient Servant

Allardyce
President.

1874.

From G.O. 18356

The President of the
Local Fund Boards
Malabar.

To

The Secretary to the
Board of Revenue
Madras.

Dated 9th December 1874
Received 11

No 350
Encl:-12.

Submitting Local Fund Budget
Estimate of Calicut Circle,
Malabar District for 1875-76

4160 7100
1200 60
5360 7160
200 6780
80 100
6260
500
6760

In Final No 12 of 1875

Pto Sort & Pl. Ltr & Bs. to Malabar
4 January 1875

Rep'd 11-12-74

Revenue Department.

39

Miscellaneous No 578
Proceedings of the Board of Revenue.
Dated 26th January 1875.
Read the following

No 83.

From The Director of Public Instruction

To The Secretary to the Board of Revenue.

Sir Adverting to the Budget Estimates for the year 1874-75 for the Calicut Circle, I have the honor to state that the provision made therein for Education seems to be sufficient.

I have &c
(signed) E. B. Powell
Director of Public Instruction

Office of the Director of Public Instruction
Madras 15th January 1875

Submitted to Government in continuation of Board's Proceedings of 4th January 1875.

(True Copy & Extract)

H Elton
A.S. Secretary

To The A.S. Chief Secretary to Government
Financial Department.

C.D. Macdonald Asst Chief

No. X

President's office
on Circuit
Cannanore 15th Dec. 1874

From

A. Macgregor Esqre
President & the L. T. Boards
Malabar

To,

J. Grose Esquire
Secretary to the Board
of Revenue

Sir,

I have the honor to for-
ward the Tellicherry Circle Budget
Estimate of receipts and charges
for the ensuing year 1875-76.

2. From the statements A and B
it will be seen that the total
anticipated receipts amount to
Rupees 2,08,270 and the expenditure
Rupees 2,24,860, leaving a negative
balance of Rupees 16,590 at the
end of the budget year.

3 The deficit balance above shown
is entirely of the General Fund, &
is attributable mainly to the in-

From the Collector of Malabar
Proceedings of the
Board of Revenue

Dated 26th January 1875
Received Ey. — —

No. 260

Submitting to Govt
Letter from the Divisional
of Public Instruction
stating that the pro-
vision for Education
made in the Budget
Estimate of Calicut
Circle for 1874-75 is
sufficient.

-creased provision under grant-II for educational purposes, and to the deficit balance at the commencement of the year. The system in force of improving indigenous elementary education is essentially of an expansive character.

4. In statements III and III A the transactions of all the schools, excluding those purely aided by Result grant, are shown, the former containing eight Middle class schools (of which one is Muslim) and one Hindu elementary school established by the Board and the latter the aided indigenous schools on the combined system. The extension of assistance to these being conditional on the passing of certain examinations of teachers' grades, & on the state of the schools, the exact localities in which new schools will come in the list cannot be known before hand.

5. The amount entered under Result grant is purely on account of Hindu elementary schools, all the Muslim schools being included under the combined system and shown under the head Salary grant.

6. The expenditure under grant IV shows an increased pay of 30 Rupees instead of 25 Rupees a month to the clerk of the Local Fund Board.

I have the honor to be,
Sir,
Your most obdt. Servant,

A Croft
President.

Local Fund Board Office
Tellicherry, 10th December 1874.

No. 193.

From,

The Ag: Vice President
Local Fund Board
Tellicherry Circle

To,

The President, Local Fund Boards
Malabar
Calicut.

Sir,

I have the honor to forward herewith the Local Fund Budget of the Tellicherry Circle for the ensuing official year 1875'76, as approved by this Board at a meeting held by them on the 26th November 1874. I will first speak of the receipts and charges of Local Funds generally before proceeding to enter into a minute detail of their several items.

Receipts.

2. Statement IA of the Budget herewith enclosed will show that the total amount of receipts estimated under all Funds aggregate Rs. 2,08,270. A statement is subjoined which will show the comparative position of the main items of Receipts for the ensuing year compared with the current and the past official years.

	estimate 1875'76	estimate 1874'75	actuals 1873'74.
1. Opening Balance	6470	5000	19,120
2. Allotments from Provincial Funds General Revenue & Special Funds	81,720	81,720	66,430
3. Rates and Taxes	18,920	20,250	23,317
4. Fees in Schools	74,500	76,000	72,127
5. Contributions from other Circles and Municipalities	400	800	164
6. Receipts from Endowments, Contributions, Donations &c.	500	470	172
7. Miscellaneous	"	"	202
8 Loan from Government	700	1,000	3669
	38,000	"	
Total	2,08,270	1,85,240	1,85,221

1572

From
The President &c. 2nd
Malabar

To
The Secy: to the
Board of Rev:

Dated 15th Dec 1874
Recd 17

Enc X
Enc Z

Local Fund Circle
Annual Tellicherry
Circle Budget Estimate
etc 7 accounts &
charges for 75/76.
Pts for X, Pts for Z Malabar
&c
Secy 1875

3. The difference between the estimates of the current and ensuing official years is Rs 208270 – 185240 = 23030. This increase is due ~~in part to the large opening balance under General Funds, but~~ mainly to an item of 38000 Rs which the Board expect to receive from Government in the ensuing year as portion of a loan of 60000 Rs for Wynaad roads approved by Government in their Order dated 6th March 1874 No 371.

4. In the following statement the items of receipts of 1875'76 which vary from those of 1874'75 are given. The amount of the difference between each item whether as increase or decrease and the total increase of 46500 of 1875'76 over 1874'75 is shown.

	Estimate 1875'76	Estimate 1874'75.	Increase	Decrease.
Balances	6470	5000	~~10000~~	11470
Special Funds	18920	20250	-	1330
Cess on land	34500	34000	500	-
Tolls	40000	42000	"	2000
School Fees	400	800	"	400
Contribution from Municipalities	500	470	30	"
Miscellaneous	700	1000	"	300
Loan from Government	38000	"	38000	"
Total			38530	15500
Deduct Decrease			15500	
Total Increase.			43030	

Expenditure.

5. The expenditure estimated is Rs 224860 ~~under the balance~~. The expenditure estimated for the current year is Rs 185,240. The large difference, namely Rs 39620 in round numbers between the two years is owing specially to the inclusion of an expenditure to be incurred from a loan of 38000 Rs for Wynaad Roads. A comparative statement of expenditure according to the 4 grants is subjoined-

	Estimate 1875'76	Estimate 1874'75	Actuals 1873'74
Grant I	178820	143170	165141
Grant II	35100	30240	22022
Grant III	6096	6290	3994
Grant IV	1848	1790	1522
General Fund Reserve	3000	3750	.
Total	224860	185240	192679
Balances	~~1450~~	.	– 7458
Total	224860	185240	185221

Receipts.

Balances. 6. The actual balance of the past year 1873'74 was a deficit ~~only small~~ by Rs 5987. Of the reserve for the current year a good sum has already been appropriated and there being more than a quarter of the year still to elapse, large allotments may yet be required for expenditure in the current year. Any saving that may be effected will be taken to make good the deficit of 1873'74 – Under these circumstances no balances have been credited to the Road Fund for the ensuing year.

⅔ of Land Cess. 7. A slight increase is shown under the item "Two-thirds of Land Cess" with reference to the actuals of 1873'74 and it is thought that this increase may be depended upon as the Cess is based upon Government Revenue

which is annually on the increase.

Loan.

8. The next item of Receipt is a loan of 38,000 Rs which the Local Fund Board expect to get from Government under the steps that have been already taken by them as stated in their Order dated 6th March 1874 No. 371. This loan is especially intended for expenditure on the Periah Ghaut Road and the road from Periah to Koroth in North Wynaad.

Provincial Funds.

9. Under this item the same amount for the current year has been adopted for 1875'76 as directed by Government in their Order dated 14th August 1874 No. 1351.

Special Funds.

10. Of the Special Funds the receipts under Surplus Pound Fund is estimated to be only Rs 20, although the estimate for the current year is Rs 700. The estimate for the ensuing year is based on the actuals of 1873'74 which were very trifling.

11. Only a sum of Rs 16,000 is estimated as the receipts under Ferry rents. The estimates of the current and the actuals of the past official years were by far greater. But this was owing to the temporary increase in the number of Ferries, for some were established where bridges which had been pulled down were being reconstructed.

12. The item Miscellaneous under Special Funds is 10 per cent of the cocheal sales credited to Local Funds in this Circle. The estimate is based on the actuals of 1873'74. The sum estimated for 1875'76 is Rs 2000.

This is simply an extra Grant from Mr Fric

2)

Tolls.

13. The estimate under Tolls for the ensuing year is less by Rs 2000 than that for the current year. But the actuals of the past year were less than the estimate to a great extent owing to the reason already stated in para 11, viz, that certain bridges had been pulled down for reconstruction and ferries established in their stead. The receipts under this item and Ferry rents are liable to great fluctuations.

The remaining items of receipts call for no remarks.

Expenditure

14. From Statement II A Parts I and II it will be observed that allotments to the extent of Rs 61,500 for new works and Rs 63,790 for repairs are made for the ensuing year against Rs 28,430 and 66,310 of 1874'75 respectively.

New Works.

15. The large increase in the provision for new works is mainly due to the undertaking the work of opening Periah Ghaut road and the road from Periah to Koroth proposed to be carried out from the loan of Rs 38,000 expected to be received from Government in the ensuing official year.

16. Of the 6 works provided for under new works Nos 1, 2, and 3 are works in progress in the current year; No 4 is also one in progress in the current year. The whole amount as per estimate of this last

work has already been expended. The 1,900 Rs now provided is in excess of the estimate, but it comes within the excess allowed, that is 5 per cent of the amount of the estimate. Nos 5 and 6 are new works proposed to be carried out from the loan.

17. It will be observed that all the Taluks have been sufficiently provided with new works except Kurumbranad. There are but few towns of importance in the interior of the Taluk. The cart traffic is not ~~very~~ nearly so heavy as in the other Taluks of the Circle and in fact no communication is in much use except the main coast line.

Petty new works.

18. A sum of only 1200 Rs is provided under Petty new works of which Rs 200 is for the purpose of planting avenue trees, the remaining 1000 is to meet the cost on account of any unforeseen and emergent Petty new works. A moiety of this sum is proposed for expenditure in North Wynaad.

Repairs.

19. The decrease in the allotment for Repairs between the estimates of the current and the ensuing years is owing to the deductions in certain maintenance allowances on account of Local roads situated within the Cannanore and Tellicherry Municipalities. As these portions of roads now belong to the respective Municipalities, the allowance hitherto provided for in the Local Fund Budget is now discontinued.

20. The roads, from the maintenance allowance

of which, deductions have been made, as mentioned above, are shown hereunder together with the amount of deductions-

	Allotment in 1874'75	Allotment in 1875'76	Decrease
1. Coast road from Brypore to Mangalore No 1 in Statement II A Part II Major repairs	13,090	10,395	2695
2. Eranjolly to Kuttuparamba No 5 in Do - Do	1,760	1,430	330
3. Tellicherry on Coast road by Perugalom and Nadapurom to Kuttiadi No 9 in statement II A Part II Major repairs	1,510	1345	165
4. Cannanore Town to Kakal No 5 in statement II A Part II Petty repairs	440	110	330
Total Decrease-	-	-	3520.

Petty Repairs.

21. The allotments under Petty repairs, that is Repairs falling below 1000 Rs are as usual, except the following Repair works newly taken up-

1. Repairs to Badagara Canal ____ 550.
2. Do to the road from Manantoddy to Koroth ____ 250
3. Do Do to Panamaram ____ 200.

Total ____ 1000

22. The total decrease proposed under Communication Repairs on account of Local roads within the Municipalities is Rs 3,520 and the increase provided on account of repairs newly taken up is Rs 1000. Thus the net decrease in the Repairs for

for the ensuing official year is Rs. 3520–1000= 2520. This amount added to Rs. 63,790 the allotment for 1875'76, makes up a total of Rs. 66,310, the allotment for the current year. The decrease is now plainly explained.

23. Of the 3 Repair works newly taken up No. 1 is considered most essential. It is to clear out the Badagara Canal which has partially been filled up with mud brought down in the rains, thus causing to travellers between Calicut and Badagara much inconvenience as they at present have either to land 3 miles above the latter place or to wait at the mouth of the Canal for high tide in the Backwater. In the current year a sum of Rs. 504 has been sanctioned and expended from the Road Fund Reserve for a similar purpose.

24. The remaining two works are reported to be quite out of repair and the Deputy Collector of Wynaad thinks it most desirable to sanction the respective sums shown against them in the Budget.

Petty Establishment

25. The provision for Petty Establishment for 1875'76 is the same as for the current year. The details of the amount are given below:–

1 Maistry on 60 Rs. with travelling allowance		960
1 Do. on 25	Do.	400
1 Do. on 20	Do.	320
1 Lascar		72
Total		1752

Cost of Public Works Establishment

26. A sum of Rs. 309 20 has been provided

3)

as the cost of Public Works supervision. This amount is calculated at 25 per cent of the whole amount of expenditure on communications by Public Works Department as directed by G. O. dated 14th August 1874 No. 1351. The large increase under this item of expenditure is owing to the large increase in the expenditure proposed to be incurred from the loan for Wynaad roads.

Charges connected with Tolls & Ferries.

27. This provision is on account of a Toll establishment at Kuttiadi. No provision like that for the current year has been made, as all but one of the bridges where ferry establishments were thought to be required have been completed and the reconstruction of the remaining bridge is expected to be completed in the current year.

General Management.

28. The increase in the share of the cost of general management is on account of the 5 Rs. increase to the pay of the Clerk of this Circle Board, recommended in consideration of the work he has to perform, in the Annual Report of this Circle for the past official year 1873'74. The necessary sanction of Government should be obtained for this increase as recommended by the Board.

Contingencies

29. Allotment for contingencies is the same as for last year. Most of this provision is intended to meet the charges for stamp papers required in the execution of Kychits or contracts between the Local Fund Board and the persons to whom the tolls and ferries are

be farmed out. This provision is made although the charges alluded to are usually borne by the contracting parties last mentioned.

30. The provision for Tools and Plant is one per cent of the expenditure on communications by both Agencies. The increase in the allotment under this item is owing to the reason explained in para 26 of this letter. — Tools and Plant.

31. The next two items namely, Contributions to the French Government and Tellicherry Municipality on account of Tolls are as usual and call for no remarks. — Contributions.

32. These new items for the first time in the ensuing year are interest at 4½ per cent and the first payment in liquidation of Rs. 22,000 part of a loan of Rs. 60,000 for the construction of certain roads mentioned in para 8, in North Wynaad, and being expended in the current official year 1874'75. — Interest on Loan and First payment of Instalments on Rs. 22000 loan.

33. The Board regret that they were obliged to overlook the rule directing them to provide a sum equal to 10 per cent of the whole receipts under Road Fund as Reserve. The whole loan of 38000 Rs. having been proposed to be expended upon the Wynaad roads, a sum of Rs. 9500 had to be provided for out of Public Works supervision on account of these roads alone. Consequently the Reserve which ought to have been Rs. — Reserve.

13950 in round numbers is reduced to Rs. 9300. To the same cause must be attributed the absence of any balance under Road Fund.

34. Thus the whole expenditure under Road Fund aggregates Rs. 1,77,460 against Rs. 1,42,460 in the current year, showing an increase of Rs. 35,000 for the ensuing year.

35. To avoid confusion, allotments for communications, charges in connection with Tolls and Ferries and Tools and Plant have been shown separately for Wynaad Special Executive and Malabar District Engineers.

36. The Educational Receipts and charges have now to be credited and debited to General Funds and therefore they will be treated of under that Fund.

Endowment Fund.

37. There are no receipts under this Fund except the contributions from Local Funds for charges connected with the upkeep of Chuttrams and Musafirkhanas. At a future period we may expect a good income under this Fund, if the Government as proposed in their Order dated 16th September 1874 No. 1720, hand over one-third of the escheated property of the late Moyan Kunhi Raman Nair to this Circle.

Receipts.

38. At the close of the past official year there was a deficit balance of Rs. 1470. Add to this amount the sum of Rs. 5000 the estimated opening balance of the current

year, which makes up a total deficit balance of Rs. 6470 at the beginning of 1875'76. The total income under this fund is estimated at Rs. 37,280. Deducting the above deficit, the net income is only Rs. 30,810 against an estimated expenditure of Rs. 47,400 including the Reserve, leaving a minus balance of Rs. 16,590 at the end of the Budget year. The Board must look to Government for the funds to meet this deficit.

Avenues.

39. Under avenues which is one of the items under Special Funds, the amount taken for 1875'76 is the same as that for the current year.

One-third of Land Cess.

40. There is a light increase shown under this item of receipts which is based on the actuals of the past year.

Contributions.

41. The contributions from Municipalities on account of the share of the cost of Inspecting Schoolmasters maintained by the Board show a slight increase, from Rs. 470 to Rs. 500 for 1875'76. This increase is due to a proposal which will be noticed hereunder to increase the staff of Inspecting Schoolmasters. As the increase proposed is more than double the amount for the current year, the estimated receipt under this item for 1875'76 should also have been doubled. But the actuals of 1873'74 being only Rs. 250 in round numbers it is thought that Rs. 500 would be quite sufficient for the purpose.

Government Grant.

42. As Grant from Provincial funds for schools, the increased grant allowed by Government for the current year has been credited for 1875'76 as directed in para 4 of the Revenue Board's Circular Memorandum dated 21st August 1874 No. 1308.

School Fees.

43. A sum of only Rs. 400 was estimated as the receipt under School Fees for 1875'76 against Rs. 800 in the current year. Looking to the actuals of 1873'74 the smallness of this provision is quite justifiable. The scale of school fees which exists in the middle class schools only, of this Circle is extremely low and it is hopeless to expect to raise it as the existing scale is looked upon as a hardship and is the cause of the decreased attendance observable in some of the Schools.

Bungalow Fees.

44. The amount estimated under Bungalow Fees is only Rs. 500 which is 300 Rs. less than the estimate for the current year. The estimate for 1875'76 is based on the actuals of 1873'74 which scarcely amount to Rs. 500.

45. The next item "sale of old materials" calls for no remarks. The item "arrear Collection of House Tax" is exhibited in the budget merely for the purpose of showing the actuals of 1873'74.

Expenditure.

Grand I.

46. The items of expenditure under this grant are most of them for annual monsoon repairs to Chuttrams, Musaferkhanas, Public and District Bungalows and

Schools both Lower and Middle classes.

47. The sum of Rs. 16 provided under this item is one per cent of the whole amount provided under other agency for expenditure on Chuttrams, Musafer-khanas, Bungalows and Schools. — Tools and Plant

48. Under Grant II, on the proposal of the Inspector of Schools 6th Division a sum of Rs. 500 is provided to be given as building grants for the following 10 Schools at the rate of Rs. 50 each. This step is taken with a view of encouraging Elementary Education. — Grant II. Building grant for Schools

1. Ayyapankavil	4. Parampra	7. Pinarayi
2. Mettal	5. Vendattai	8. Pozhalu.
3. Kuriyatu	6. Erinnoli.	9. Olavil
		10. Mamba.

49. The charges under this item are on account of Inspecting Schoolmasters both Moplah and Hindu. The amount provided for 1875'76 is more than double the amount of the current year. The Inspector of Schools strongly recommends in aid of that development of elementary education contemplated by Government in G.O. dated 5th March 1874 No. 362, an increase in the staff of Inspecting Schoolmasters for each Taluk. He advocates the entertainment as Inspecting Schoolmasters of 2 Hindus and one Moplah for each Taluk in place of one Hindu for each Taluk and one Moplah for the entire Circle according — Inspection Charges.

to the existing arrangement. So that for the ensuing year there will be 6 Hindu and 3 Moplah Inspecting Schoolmasters against 3 Hindu and one Moplah in the current year. The cost of Inspection thus increased is calculated to be Rs. 4,986 against Rs. 2,470 in the current year.

50. The details of the above sum of Rs. 4,986 for Inspection charges for 1875'76 are as given below.

Salary of 3 Hindu Inspecting Schoolmasters is		35×3×12 = 1260.
Do. 3 additional	Do.	25×3×12 = 900
Travelling allowance of	Do.	13×6×12 = 936
Office allowance of	Do.	1½×6×12 = 108
Salary of 1 Moplah Inspecting Schoolmaster		35×1×12 = 420
Do. 2 Additional	Do.	35×2×12 = 840
Travelling allowance of	Do.	13×3×12 = 468
Office allowance of	Do.	1½×3×12 = 54.
	Total	4,986

The Board agree with the recommendations of the Inspector of Schools 6th Division and think it most desirable to sanction the increase in the Inspecting staff proposed by him for the development of elementary education throughout the Circle and recommend that the necessary sanction of Government in the matter may be obtained.

51. It will be observed from Statment III prepared in accordance with the new form circulated with the Revenue Board Circular Memorandum dated 3rd November 1874 No. 1816 that there are increases made in the number of schoolmasters in the middle class Schools

of Taliparamba, Pyoli and Manantoddy and in the Moplah School at Kallai. Sanction for these increases is also requested.

52. The total amount estimated under this item for 1875'76 is less than the estimate for 1874'75 although there is an increase proposed in the number of schoolmasters as observed above. This decrease in the total amount for salaries is owing to the provision of a comparatively smaller amount for payment of salaries on Results. The estimate for this payment is based on the information acquired in the current year. The amount now provided is considered to be ample. Salaries of Masters.

53. The salaries of the servants of all middle class schools, except the one at Kallai are increased from Rs. 6 to 7 each. This increase is thought to be necessary as in those schools where there were two servants formerly, only a single servant is now entertained and the work of two men thus devolves upon one- Salaries of Servants.

54. The amount provided under "Miscellaneous" is for charges on account of furniture, Maps and Books and other contingencies for the use of the several schools. The increase for 1875'76 is due to a slight increase made in the provision for maps, Books &c and to the increase in the charge from Rs. 20 to 50 for the hire of a boatman at Pyoli to Miscellaneous.

take the boys attending the Schools there across the river. The Tahsildar of Kurumbranad reported to the Board that even in the dry season the boys attending the school at Pyoli had by reason of the river to take a very round about road to School. It appeared to the Board, therefore, desirable as a step towards ensuring the attendance of the boys, that a boatman to ferry the boys across the river, should be entertained throughout the year.

Stipend to 1 Elementary School.

55. This is on account of a lower class school established at Kudali by this Circle Board. For this School a result grant of 120 Rs. is also provided.

Stipend to Moplah Schools.

56. A sum of Rs. 2640 is provided for stipend to 55 Moplah Indigenous Schools at the rate of 4 Rs. each per mensem. The number of such schools are.

12	in Cherakal Taluk.
23	in Kottayam Do.
20	in Kurumbranad Do.
55.	Total.

The above stipend is now allowed to uncertificated Moplah Teachers to encourage Moplah education. In course of time, these stipends may be restricted to those Moplah Teachers who pass the 5th Grade Teacher's Certificate Examination, as in the case of Hindu Schools.

57. A sum of Rs. 4470 is also provided for Result grants to Moplah Schools which is divided as follows.

For Cherakal Taluk	Rs.	760
Kottayam Do.	"	2060
Kurumbranad Do.	"	1650.
Total.		4470

Stipend to Hindu Schools.

58. A sum of Rs. 720 is provided as stipend to 15 Hindu Teachers who succeed in passing the 5th grade Teacher's Certificate examination. These stipends are considered most advisable to encourage Indigenous Schoolmasters to improve themselves as well as their Schools. It is to 10 of these schools that a building grant of Rs. 500 is provided as mentioned in para 48.

Result grant to Hindu Schools.

59. A sum of Rs. 11,050 is provided for result grants to 154 Hindu Indigenous schools. This with the Lower class School at Kudali mentioned in para 56, makes the total number of schools 155 and the amount of Result grants Rs. 11,170. This sum added to Rs. 4470 provided for Result grants for Moplah Schools makes up a total amount of Rs. 15,640 for both Hindu and Moplah Schools. This sum is considered by the Inspector of Schools ample enough for the requirements of the Schools that will be brought under Inspection during the ensuing year.

11050
1500
5
9

60. The number of Hindu Indigenous Schools are:-

42 in Cherakal Taluk.
41 in Kottayam Do.
71 in Kurumbranad Do.
154. Total.

Books and Slates for Moplah Schools.

61. There is an increase of Rs. 100 made in the provision for purchasing Books and slates for Moplah Schools for gratis supply. The increase expected in the number of schools justifies the increase under this item.

Contribution to Book Depôt

62. Contribution towards the charge of Book Depôt at Calicut is the same as for the current year and calls for no remarks.

Book-Hawkers.

63. A sum of Rs. 648 is provided for this purpose. There are already 3 Book Hawkers for this Circle in the current year. But for the ensuing year the Inspector of Schools recommends the appointment of 3 additional Book Hawkers. The salary of 6 Book Hawkers at 5 Rs. each per mensem is Rs. 360. Add to this Rs. 288 for commission to them which is estimated at the rate of Rs. 4 each we get the total of Rs. 648 which sum the Board approve.

Scholarships.

64. Rs. 540 is provided for scholarships to students of 15 Indigenous Schools of each of the three Taluks, Cherakal, Kottayam and Kurumbranad at the rate of 1 Rs. for each school. This will act as an incentive to the students to attend the schools regularly and to seek the acquisition of knowledge.

Grant III.
Contribution in aid of Hospitals and Chuttrums.

65. Rs. 2292 is provided for Hospitals and Chattrums. of which Rs. 2070, the same as the provision for the current year, is for the Hospital at Manantoddy and Rs. 222 for the establishment charges of the Chuttrums in this Circle as detailed in Statement IV A.

Bungalows and Musaferkhanas.

66. The provision for Musaferkhana and Bungalow establishments is the same as for the current year with the exception of an increase for Bungalows

of 50 Rs. for contingencies and calls for no remarks.

Contribution on account of Civil Dispensary—

67. A provision of Rs. 600 is made for contribution to Tellicherry Municipality towards the charges for the upkeep of the Civil Dispensary under the management of that Municipality. Yearly Rs. 900 is provided in the Budget, but the actual share of the charges paid hitherto had never exceeded Rs. 500. Therefore 600 Rs. is considered sufficient.

Miscellaneous Sanitary Expenditure

68. The charges on account of the General Hospital, Cannanore, the upkeep of which has been undertaken by the Municipality of that place, must be met from Local and Municipal Funds. The share chargeable to the Local Fund is not known and so has not been estimated for but the amount can be met from the General Fund Reserve ~~which is provided to the full amount of 15 per cent of the receipts~~

69. Rs. 100 is provided in excess of the amount for this year under Miscellaneous Sanitary & Expenditure. No charges of have of late been incurred from the provision for digging and cleaning tanks and wells; but during the ensuing year the provision made, it is expected, will be entirely utilized.

Vaccine Establishment

70. The provision for Vaccine Establishment is the same as for this year and calls for no special remarks.

6)

Avenue Trees.

71. No provision has been made for planting and maintaining avenue trees in the current year and no expenditure was incurred in 1873'74. In the current year the Cherakal Tahsildar planted trees in almost all the Amshoms of his Taluk to the number of in all 5000 and demanded a sum of 300 Rs. for maintaining them. There being no provision in the current year's Budget for this purpose the sum required was allotted at a late Meeting of the Board from the General Reserve. A sum of Rs. 500 is provided to meet this charge for 1875'76 together with any similar charge that may arise in the other Talukas.

Controlling Establishments

72. In the provision for charges on account of Controlling Establishments a slight increase is made for the ensuing year in consequence of the increase of Rs. 5 recommended by the Board in their Annual Report of 1873'74 to the pay of the Local Fund Clerk of this Circle. Vide para 28 of this letter.

73. In conclusion this Circle Board earnestly hope that you will be good enough to request the Board of Revenue to print along with the Budget the Statements of General Fund Receipts and Charges in the form herewith enclosed for 1875'76. The printed form would be most useful in referring to the

allotments under the General Fund.

I have the honor to be,
Sir,
Your most obdt. Servant.

D Hardinge

Ag Vice President.

A Marshall
President.

From,

The Ag: Vice President
Local Fund Board
Tellicherry Circle.

To,

The President of the
Local Fund Boards
Malabar

&c.

Dated 10th
Despatched 14th } December 1874.
Received

Encl 1.

Ind GMO No 8504/74
Budget Report of the
Local Fund Board of the
Tellicherry Circle. Malabar
District for 1875-76.

In Encl to 12 of 1875

55

MISCELLANEOUS No. 1298 REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 19th February 1875.

Read the following

No 966.

From Surgeon William S. Fox.
Actg Secretary, Surgeon Genl. I. M.D.
Fort Saint George

To The Secretary to the Board of Revenue
Madras.

SIR,

With reference to No XX of the Local Fund Rules, I have the honor by desire of the Surgeon General, to inform you, that the provision made in the Budget Estimate for 1875-76 of the Tellicherry Circle for Hospitals, is sufficient to meet the probable requirements of the Manantoddy Dispensary.

I have the honor to be
Sir
Your most obedt Servt

Office of Surgeon Genl I. M. D. Fort St George 2nd February 1875

(Sigd) W. S. Fox
Surgeon
Actg Secretary, Surgeon Genl
I. M. D.

Submitted

Submitted to Government in continuation of Board's Proceedings dated 4th January 1875 at No 17.

(True Copy & Extract)

H Elms
Actg Secretary.

To

The Actg Chief Secretary to Government
Financial Department.

Financial Department. 3 57

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Pros. of the Board of Revenue, dt. 2nd January 1875 No. 17.

Order thereon 4th March 75. No. 496.

The estimated receipts and expenditure of the Salem Local Fund Circle for the year 1875-76, are compared below with those for the current year.

	1874/75	1875/76
Receipts		
Balance brought forward		
Road fund	4,000	—
Endowment fund.	"	80
General fund.	26,000	15,000
Allotments from general revenue.		
Provincial funds.		
For roads.	1,32,220	1,32,220
Schools, &c.	24,090	45,110
Hospitals, &c.	"	1,020
Special funds.	38,500	35,600
Cess on lands	80,000	80,000
Tolls	38,000	35,000
Contributions from other Circles & Municipalities	7,400	8,450
Receipts from endowments, &c.	1,350	500
Miscellaneous.	70,600	6,000
Rs.	4,22,160	3,58,980

1,32,220

2/3 = 53,332.

1,85,552

1875.
Financial Department.
PROCEEDINGS OF THE BOARD OF REVENUE.

S. O. No. 496.

Dated 4th February 1875.
Despatched 9th ditto.

No. 4422 SUBJECT.

Statistical Tables & Report of Surgeon Genl. Phl. on the Sufficiency of the amount provided for Hospitals in Salem Circle.

Charges			
Grant I.			
New Works			
Communications	1,26,060		59,430
Educational	1,400		2,850
Sany: & miscellaneous	5,400		5,610
Repairs			
Communications	1,12,870		1,17,310
Educational	1,400		1,400
Sany: & miscellaneous	3,500		3,500
Cost of genl establt - P. W. D.	57,370		1,1,760
Petty establishment	2,700		2,700
Road fund reserve	26,660		26,320
Other items	8,970		14,650
Grant II.	346330		2,75,630
Inspection	2,470		3,820
L. V. Schools.	31,060		25,010
Kindergarten & hospital schools			17,670
Grants in aid	14,270		5,510
Miscellaneous	1,800		2,180
Grant III.	49.600		54,190
Hospitals	9,570		10,910
Vaccination	2,200		2,520
Sany: establt.	3,500		3,000
Other items	5,540		6,430
Grant IV	20810.		22,860
Supervision & management	3,050		3,130
General reserve	2,370		3,190
Balances.			
Road fund	..		260
Investment fund	..		120
Rs.	4,22,160		3,58,980

The principal feature of the Palicut budget is a proposal to increase the Provincial grant for education by Rs 21,020 or to raise additional funds by an enhancement of the rate of land-cess. Proposals involving legislation must be submitted independently of the budget estimates, and as regards an enhanced grant from Provincial funds the Govt would remark that when the very large grant for the current year was sanctioned in G.O. dated 19th June 1874, No 1034, the sanction was conditioned with a call for

a financial report from the President on the old Rate schools, and a report from the educational authorities on the results which had been obtained by means of these schools. Neither of these reports have yet been received, and until they have been considered it is impossible to decide on the measures to be taken in connection with educational operation in Malabar. The reports must be submitted without further delay, and the educational grant from Provincial funds entered in the budget, will be reduced from Rs 45,110 to Rs 24,090 - the amount sanctioned for the current

year. The Government contribution of one half of the pay of the Medical officer to be placed in charge of the Veterinary Hospital may be omitted from the budget, and as the portion of the salary to be defrayed by Govt will be debited direct to Provincial funds.

The Road Fund portion of the budget as submitted by the Board of Revenue, calls for little remark, but under G.O dated 21st Jany. 1875, No 98, the appointment for P.W. supervision may be reduced by Rs 2,700 - the amount allotted for the Local Fund Petty Establishment.

Rs

The budget allotments for educational purposes have already been judiciously reduced by the Board of Revenue, but the decision of Govt to sanction no increase to the Provincial grant necessitates the following additional reduction, which will be made subject to revision on the Local Board submitting proposals for bringing about the same effect in any other manner which may seem to them more suitable.

No expenditure must be incurred in the current year in the Alatur School or the Manjeri Hospital for which no estimates have as yet been sanctioned, and the allotments for these works, and for petty new works, Sanitary and Miscellaneous will be struck out.

The allotment for petty repairs will also be reduced to Rs 3,000 and by these means the opening balance of the Provincial fund will be increased by Rs 3,250, and the expenditure reduced by Rs 6,760. The increase to the number of Inspecting Schoolmasters must be disallowed, and the provision restored to the amount sanctioned for the current year

* Works	2,600
P.W. Supervision	650
	3,250

† Works	5,660
P.W. Supervision	1,040
Tools & plant	60
	6,760

year (Rs 2470). The allotment for Inspdl. Schools must in the same way be reduced to Rs 10,400, and that for book depots to Rs 900. The provision of Rs 300 for scholarships will be struck out altogether, and Rs 400 will probably be sufficient for books and slates for Moplah schools the expenditure on which has been restricted as above. The provision for the regular vaccination establishment will be restored to the amount sanctioned for the current year, viz. Rs 1,700, and the proposed increased contribution to Cantonments must

Not disallow all additional Moplah Schools. WSL 13/2

This has practically been done by reducing the allotment to the current years figure. H

be disallowed. 61

The allotment for Medical Subordinates must be reduced by Rs 1,020. for reasons above given.

An abstract of the General Fund as revised by Govt will be:-

Receipts		Charges	
Opening balance	18,250	Public Works	
Govt grant	24,090	New Works	2,800
Jt Land Cess	26,670	Repairs	4,400
Avenues	3,000	P.W. Supervision	600
School fees	3,000	Tools & plant	870
Bungalows	1,000	Education	
Miscellaneous	550	Inspection	2,470
		High & middle Class Schools	22,840
		Elementary Hindoo Schools	5,130
		Moplah Schools	10,400
		Results grants	5,510
		Book depots	900
		Journal & gazette	150
		Books & slates Moplah Schools	400
		Sanitation &c	
		Hospitals	9,890
		Vaccination establt	1,700
		Do — Contingencies &c	200
		Choultries	340
		Bungalows	1,510
		Mussafirkhanas	220
		Contributions	3,250
		Sanys establt & cleaning tanks & wells	3,000
		Establishment &c	710
		Balance	6
Rs.	76,560	Rs.	76,56

Tellicherry

Receipts	1874-75	1875-76
Balance brought forward		
Road fund	"	"
Genl fund.	5,000	"
Allotment from genl revenues		
Provincial funds.		
For roads	58,340	58,340
Schools &c	23,380	27,180
Special funds	20,250	18,920
Cess on land	34,000	34,500
Tolls.	42,000	40,000
Contributions from other		
Circles &c	470	470
Receipts from endowments &c	"	"
Miscellaneous	1,800	39,100
Rs.	1,85,240	2,18,510

Charges	1874-75	1875-76.
	1,43,170	1,78,820
Grant II		
Inspection	2,470	2,800
L.F. Schools.	8,850	9,050
Grants-in-aid	18,190	17,030
Miscellaneous	730	1,230
Grant III.		
Hospitals	2,070	2,070
Vaccination	1,020	1,020
Sanry & Miscellaneous	900	1,000
Other items	2,300	2,010
Grant IV		
Supervision & management	1,790	1,720
General reserve	3,750	1,390
Balance		
Road fund	"	10
Genl fund.	"	360
Rs.	1,85,240	2,18,510

Grant I.		
New Works		
Commrs	28,430	57,710
Sanry & Miscellaneous	"	200
Repairs		
Commrs	66,310	63,890
Rduct	400	540
Sanry & Miscellaneous	1,670	2,020
Cost of Genl establt P.W.D.	23,540	30,000
Petty establt.	1,750	1,750
Road fund reserve	14,150	13,950
Other items	6,920	8,760

The Govt agree with the Board of Revenue in considering that a deficit Road fund opening balance ~~must~~ cannot be ~~anticipated~~ expected.

For the reason given in connection with the

the Calicut budget
no increase will be made
to the Provincial grant
for education, and the
following reductions
will be made to balance
the Jennal Fund Budget.

Petty new Works from	Rs 200	to	0
Petty repairs	2,560	to	1550
Inspection	2,800	to	2,470
Scholarships	300	to	0
Sany. estab.	1,000	to	800

The Reserve may
also be utilized, and
the balance reduced to
Rs .

An abstract of
the budget as modi-
fied by Govt will
then be —

Receipts

Road Fd.	177460
Cess Fd.	37250
	214710

Charges.

Grant I.	Road Fd.	174290
	Cess Fd.	1570
Grant II	Cess Fd.	29460
Grant III	Do.	5900
Grant IV	Road Fd.	1420
	Cess Fd.	300
Balance	Road Fd.	1750

Board of Revenue with Encls. dispd. 4/3.
Public Works Deptt.
Revenue Deptt.
Surgeon Genl. I. M. Deptt.
Sanitary Commr.
Director of Public Instn.
Accountt General.
Presidt. Mund. Commrs. Local Boards & Malabar.

Govt. of 18 } Madras.

To

Dated

Recd. 187 , No.

Nos.

No. 4, 4 + 45.

3

65

Govt. of Madras.

Nos. 44-45.

Contract Settlement L.P.

Bungalows for 1875-76

Revenue.