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# MADRAS RECORD OFFICE.

Government of Madras.

*Financial* DEPARTMENT.

|          |      |       |
|----------|------|-------|
| G.O. No. | 296  | Press |
|          |      | Mis.  |
| 11-12    |      |       |
| Dated    | 11-2 | 1876. |

Not to be folded or roughly handled



**Local Funds—Budget.**

No. 111. Read the following Proceedings of the Board of Revenue, dated 20th December 1875, No. 3,388 :—

Read the following :—

Letter from the President, Local Fund Boards, Malabar District, dated 29th October 1875, No. 524-A.

Letter from the Sanitary Commissioner, dated 13th November 1875, No. 1,990.

THE Budget Estimates of the Tellicherry Local Fund for 1876-77, received with the first of the foregoing letters, will be submitted for the orders of Government with the following remarks.

2. REGULAR ESTIMATE FOR 1875-76, BALANCES.—The President's estimate of receipts amounts to Rupees 2,12,550 ; but this includes a sum of Rupees 38,000, on account of the Periah Ghaut loan, which amount was entered and allotted for the works in the budget of the current year. From paragraphs 21 and 34 of the President's letter, it appears that the sum which is likely to be drawn and spent during the year is only Rupees 8,600 ; and accordingly the regular estimate of receipts will be reduced to Rupees 1,83,150, which will be distributed thus :—

|                    |          |
|--------------------|----------|
|                    | RS.      |
| Road Fund ... ..   | 1,42,870 |
| General Fund... .. | 40,280   |
| Total ...          | 1,83,150 |

3. The allotments for expenditure made to date are given in the margin.

|                            | Road<br>Fund. | General<br>Fund. | Total.   |
|----------------------------|---------------|------------------|----------|
|                            | RS.           | RS.              | RS.      |
| Public Works Department .. | 1,32,585      | 1,685            | 1,34,270 |
| Other Agency ... ..        | 1,600         | 1,725            | 3,325    |
| Total ...                  | 1,34,185      | 3,410            | 1,37,595 |

Notwithstanding the large saving on the Periah Ghaut allotments, the President enters the probable outlay as Rupees 1,35,315, of which Rupees 1,31,500 are by the Public Works Department, and closes the whole fund in equilibrium. A sum of

Rupees 8,000 is provided in the present budget for expenditure in 1876-77 for the Kudacadavoo Bridge, but has already been paid to the contractor under the

Board's orders\* on the completion of the work ; and the allotment is therefore to be struck out, and the amount added to the regular estimate. Past experience shows

\* Dated 15th November 1875, No. 3,110.



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11th February 1876.*

that the allotments are usually fully utilized, and the Board therefore resolve to enter in the regular estimate Rupees 1,11,190 under Communications, Public Works Department, arrived at as shown in the margin. The allotments in favor of Other Agency will be entered in full. Under Grant II., the President's regular estimate is Rupees 29,000 against a grant of Rupees 29,480. The Board think it in the highest degree unlikely that this sum will be spent. The following figures show the actuals of 1874-75, and the outlay which in the same proportions might be expected in 1875-76:—

|                | 1st half. | 2nd half. | Total. | Grant. |
|----------------|-----------|-----------|--------|--------|
|                | RS.       | RS.       | RS.    | RS.    |
| 1874-75 ... .. | 7,036     | 13,235    | 20,271 | 30,240 |
| 1875-76 ... .. | 6,235     | 11,730    | 17,965 | 29,480 |

Considerable savings are therefore probable, and the Board are of opinion that it will be quite safe to take the regular estimate at Rupees 22,000.\* Under Grant III., the President's estimate is accepted.

4. The regular estimate of expenditure is as follows:—

|                                                    | Road Fund. | General Fund. | Total.   |
|----------------------------------------------------|------------|---------------|----------|
|                                                    | RS.        | RS.           | RS.      |
| Grant I.—                                          |            |               |          |
| New Works and Repairs {Public Works Department ... | 1,11,190   | 1,685         | 1,12,875 |
| {Other Agency ... ..                               | 1,600      | 1,725         | 3,325    |
| Establishment ... ..                               | 27,800     | 421           | 28,221   |
| Tools and Plant ... ..                             | 1,130      | 30            | 1,160    |
| Contributions ... ..                               | 4,840      | ...           | 4,840    |
| Refunds ... ..                                     | 700        | ...           | 700      |
| Reserve ... ..                                     | 4,230      | ...           | 4,230    |
|                                                    | 1,51,490   | 3,861         | 1,55,351 |
| Grant II. ... ..                                   | ...        | 22,000        | 22,000   |
| Grant III. ... ..                                  | ...        | 7,000         | 7,000    |
| Grant IV. ... ..                                   | 1,380      | 320           | 1,700    |
|                                                    | 1,52,870   | 33,181        | 1,86,051 |
| Receipts ... ..                                    | 1,42,870   | 40,280        | 1,83,150 |
|                                                    | — 10,000   | 7,099         | — 2,901  |

These balances will be taken to the Budget of 1876-77.

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11th February 1876.*

5. BUDGET OF 1876-77.—The Local Board have found it impossible to frame the budget without a deficit in the General Fund, if the Provincial grants are reduced as proposed in Board's Proceedings, 16th September 1875, No. 2,590. They have, therefore, framed two budgets, in one of which the General Fund closed in equilibrium, and in the other with a deficit of Rupees 19,700. The Board will deal with the latter only.

6. They resolve, in anticipation of the approval of Government, to appropriate to this Circle, as an addition to the schools grants, the sum of Rupees 6,150, which remains out of the grant withdrawn from the Chingleput Circle, and Rupees 480 erroneously assigned to the Ellore Circle for schools in the distribution of the whole grant of Rupees 8,50,000. The Provincial grants will then be, for roads Rs. 59,080, and for schools Rupees 8,520.

7. None of the other items in the President's budget of receipts calls for remark, except the sum entered under "Loan from Government," Rupees 46,400. The President refers to this item in the paragraphs of his letter above quoted, but does not explain why a larger sum is to be drawn than is allotted for outlay on the loan works, viz., Rupees 37,000 (Items 9 and 10, Statement II-A, Part I). The Establishment and tools and plant charges are not included, or not correctly included; and the Board observe further, that the loan was for the works themselves, and have been so treated in past budgets. The sum will, therefore, be reduced to Rupees 37,000.

8. The receipts will then be as follows:—

|                     |          |
|---------------------|----------|
|                     | RS.      |
| Road Fund ... ..    | 1,66,630 |
| General Fund ... .. | 29,540   |
| Total ... ..        | 1,96,170 |

9. STATEMENT I.-B, EXPENDITURE, GRANT I. PUBLIC WORKS; STATEMENT II., ROAD FUND.—The share of cost of general management chargeable to the Road Fund will be Rupees 1,610. Contributions on account of tolls are estimated at Rupees 4,870, and repayment of loan, Rupees 1,290. The Road Fund Reserve, calculated at 10 per cent. of the income other than from loans, must be Rupees 13,960. Repairs cost Rupees 57,770, and toll establishment Rupees 290. The result is, that for want of funds the allotment for new works must be reduced to Rupees 57,160; and the Road Fund will then close with a balance of Rupees 110.

10. STATEMENT II.-A. PART I.—Item I., for the Kudacadavoo Bridge, will be struck out as above explained. To effect the further reduction requisite, Items 4, 6, and 7, which are unsanctioned, will be struck out, and the allotment for Item 8 has been reduced to Rupees 9,460. Under Petty New Works, a lump allotment of Rupees 1,000 is entered. The Board are of opinion that such works as this grant is evidently intended for, should be met from the Reserve, and the item will be struck out.

11. PART II.—The provision for Repairs, Communications, is less than that of the current year by Rupees 6,120. The details of the charges which have resulted in this saving are given in paragraph 25 of the President's letter, but the grounds of the alterations are not stated. The Board presume they are accepted by the Public Works



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Department, but some of the reductions are very heavy. The amount will not be disturbed pending explanation. Rupees 210 are allotted for repairs of school-houses, and Rupees 1,550 for other sundry repairs. The latter allotment must be reduced to Rupees 1,000 for want of funds.

12. The total sum distributed in Statement II.-B\* does not correspond with the total grants proposed for Works and Repairs† in Statement II., and the Board are unable to explain the difference. The President is requested to submit a revised statement without delay, to correspond with the budget as revised by the Board.

\* Rupees 1,32,300.

† Rupees 1,30,540.

13. Grant I. is as follows:—

|                    | RS.      |
|--------------------|----------|
| Road Fund ... ..   | 1,64,910 |
| General Fund... .. | 1,220    |
| Total ... ..       | 1,66,130 |

14. GRANT II., EDUCATION.—The increase in the inspecting staff, for which provision is made, was recommended by the Board in their Proceedings, 25th August 1875, No. 2,412, still before Government, on the understanding that the fund could permanently afford the charge, which seems not to be the case; and the grant will, therefore, be reduced to Rupees 2,470, the sum originally provided in the current year.

15. Under Local Fund Schools, middle class, no reduction of charge seems possible. The schools are not over-officered. Under Hindu Elementary Schools, there is an increase of Rupees 990. The greater part of the increase is in results grants, which are in excess by two-thirds of the estimate for the same schools in 1875-76. The Board think that the grant for the schools should be reduced to Rupees 650 under Stipends, and Rupees 1,200 under Results Grants. The provision for Moplah Schools does not seem capable of reduction, though it is probable that there will be savings in the allotment for results grants in these schools. Rupees 7,480 are provided for results grants to 143 schools, of which 34 are new schools to be brought under inspection. As the Board have been obliged to disallow the proposed increase in the inspecting agency, this extension of operations is not likely to be possible, and it seems to be even imperatively necessary to reduce the number of schools under inspection already. The Board are unable to provide more than Rupees 4,930 for results grants proper. The grant for Miscellaneous should be Rupees 570, not Rupees 524. Grant II. will then be Rupees 22,240, chargeable to the General Fund.

16. GRANT III., SANITATION.—The proposed increase to the salaries of the servants of the Manantoddy Hospital must be disallowed; the grant for sanitary outlay must be reduced to Rupees 400, and the contribution for the Tellicherry Dispensary, which it is proposed to raise from Rupees 600 to Rupees 1,000, must remain as in the current year's budget. Grant III. will then be Rupees 5,800, chargeable to the General Fund.

17. GRANT IV.—The sums required for establishments at the Presidency and in the Collector's office will be Rupees 620 and Rupees 370, respectively. The grants

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for travelling charges and contingencies may be reduced from Rupees 660 to Rs. 450. The grant is—

|                     | RS.   |
|---------------------|-------|
| Road Fund ... ..    | 1,610 |
| General Fund ... .. | 280   |
| Total ... ..        | 1,890 |

It is not possible to provide any General Reserve.

18. The abstract of the budget is as follows:—

| Receipts.           |          | Expenditure.   |                     |          |          |
|---------------------|----------|----------------|---------------------|----------|----------|
|                     | RS.      |                |                     | RS.      | RS.      |
| Road Fund ... ..    | 1,66,630 | Grant I... {   | Road Fund ... ..    | 1,64,910 |          |
| General Fund ... .. | 29,540   |                | General Fund ... .. | 1,220    |          |
|                     |          |                |                     |          | 1,66,130 |
|                     |          | Grant II... {  | General Fund ... .. | ...      | 22,240   |
|                     |          |                | General Fund ... .. | ...      | 5,800    |
|                     |          | Grant III... { | Road Fund ... ..    | 1,610    |          |
|                     |          |                | General Fund ... .. | 280      |          |
|                     |          | Grant IV... {  |                     |          | 1,890    |
|                     |          |                | Balance.            |          | 110      |
|                     |          |                | Road Fund ... ..    | ...      |          |
| Total ... ..        | 1,96,170 |                | Total ... ..        | ...      | 1,96,170 |

(True Extract.)

(Signed) H. E. STOKES,  
Acting Secretary.



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11th February 1876.*

No. 112. ORDER THEREON, 11th February 1876, No. 296.

The following abstract statement shows the estimate now submitted for the Tellicherry Circle as compared with the Budget figures for the current year :—

| RECEIPTS.                |                 |                 | CHARGES.                |                 |                 |
|--------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|
|                          | 1875-76.<br>RS. | 1876-77.<br>RS. |                         | 1875-76.<br>RS. | 1876-77.<br>RS. |
| Balances—                |                 |                 | GRANT I.                |                 |                 |
| Road Fund ... ..         | ...             | 10,000          | New Works—              |                 |                 |
| General Fund ... ..      | ...             | 7,100           | Communications ...      | 57,710          | 57,160          |
| Allotments from General  |                 |                 | Sanitary and Miscel-    |                 |                 |
| Revenue—                 |                 |                 | laneous ... ..          | ...             | ...             |
| Provincial Funds—        |                 |                 | Repairs—                |                 |                 |
| For Roads, &c. ...       | 58,340          | 59,080          | Communications ...      | 63,890          | 57,770          |
| „ Schools and            |                 |                 | Educational ... ..      | ...             | 210             |
| General purposes.        | 23,380          | 8,520           | Sanitary and Miscel-    |                 |                 |
| Special Funds ... ..     | 18,920          | 18,250          | laneous ... ..          | 1,550           | 1,000           |
| Cess on land ... ..      | 34,500          | 34,500          | Cost of Establishment   |                 |                 |
| Tolls ... ..             | 40,000          | 40,000          | Public Works Dept.      | 28,250          | 26,520          |
| Fees in Schools ... ..   | 400             | 400             | Petty Establishment ... | 1,750           | 1,800           |
| Contributions from other |                 |                 | Tolls and Ferries ...   | 290             | 290             |
| Circles ... ..           | 470             | 470             | Road Fund Reserve ...   | 13,950          | 13,960          |
| Receipts from Endow-     |                 |                 | Contribution to other   |                 |                 |
| ments... ..              | ...             | ...             | Circles ... ..          | 5,000           | 4,870           |
| Miscellaneous ... ..     | 38,700          | 37,850          | Miscellaneous ... ..    | 3,460           | 2,550           |
|                          |                 |                 | GRANT II.               |                 |                 |
|                          |                 |                 | Payment for Inspection. | 2,470           | 2,470           |
|                          |                 |                 | Local Fund Schools ...  | 18,380          | 14,270          |
|                          |                 |                 | Grants-in-aid ... ..    | 7,700           | 4,930           |
|                          |                 |                 | Miscellaneous ... ..    | 930             | 570             |
|                          |                 |                 | GRANT III.              |                 |                 |
|                          |                 |                 | Hospitals ... ..        | 2,070           | 2,290           |
|                          |                 |                 | Vaccination ... ..      | 1,020           | 1,100           |
|                          |                 |                 | Sanitary Establishment. | 800             | 400             |
|                          |                 |                 | Choultries ... ..       | 220             | 230             |
|                          |                 |                 | Miscellaneous ... ..    | 1,790           | 1,780           |
|                          |                 |                 | GRANT IV.               |                 |                 |
|                          |                 |                 | Supervision and Man-    |                 |                 |
|                          |                 |                 | agement ... ..          | 1,720           | 1,890           |
|                          |                 |                 | General Reserve ... ..  | ...             | ...             |
|                          |                 |                 | BALANCES.               |                 |                 |
|                          |                 |                 | Road Fund ... ..        | 1,750           | 110             |
|                          |                 |                 | General Fund ... ..     | 10              | ...             |
| Total ...                | 2,14,710        | 1,96,170        | Total ...               | 2,14,710        | 1,96,170        |

2. In paragraph 5 of their Proceedings the Board of Revenue refer to the fact that under G.O., dated 18th October 1875, No. 2067, the Provincial grant to this Circle was reduced by a sum of Rupees 20,750, and after mentioning the difficulties which have been felt in adjusting the present budget they propose to make a concession to the extent of an additional appropriation of Rupees 6,630 for Schools, bringing up the total allotment from Provincial Funds for Schools to Rupees 8,520.

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The money is doubtless needed in the direction indicated, but the Governor in Council is not prepared to make further concessions to this Circle. An additional allotment from Provincial Funds will not be sanctioned, but the sum of Rs. 6,630 can be transferred from the grant for Roads to that for Education, the reduction under Roads being met by a corresponding saving in the item for an iron Warren girder bridge across the Manantoddy river, for which it appears from Statement II.-A that no estimate has yet been submitted.

3. The other reductions made by the Revenue Board are approved, and the Budget subject to the remarks contained in the last paragraph is passed.

(True Extract.)

Chief Secretary.

To the Board of Revenue.

- „ Revenue Department.
- „ Public Works Department.
- „ Surgeon-General, Indian Medical Department.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Municipal Commission, Malabar.

Exd. T O'Conner.



## Proceedings of the Board of Revenue

Dated 20<sup>th</sup> December 1875.

Read letter from the President,  
Local Funds Boards, Malabar Dis-  
-trict, dated 29<sup>th</sup> October 1875, No. 524A.  
also from the Sanitary Commissioner  
dated 13<sup>th</sup> November 1875, No. 1990.

The Budget Estimate of the  
Tellicherry Local Fund for  
1876-77, received with the first  
of the foregoing letters will be  
submitted for the orders of Govern-  
ment, with the following remarks.

Balances. 2. The President's Estimate of  
Regular Estimate  
for 1875-6. receipts amounts to Rs 212,500.  
but this includes a sum of  
Rupees 38,000, on account of the  
Periah grant loan, which amount  
was entered and allotted for the  
works.

Est. of 1876-77

FINANCIAL.

To

The Board of Revenue,

Ac.

No.

Ac.

Dated February, 11th.

Issued

Recd.

Emd.

G.O., 11th February 1876, No. 296.

FEBRUARY.

Nos. 111-112.



works in the budget of the current year. From paras 21 and 34 of the President's letter, it appears that the sum which is likely to be drawn and spent during the year is only Rupees 8600; and accordingly the regular estimate of receipts will be reduced to Rupees 183,150 which will be distributed thus:

|              |               |
|--------------|---------------|
| Road Fund—   | 142870.       |
| General Fund | <u>40280</u>  |
|              | <u>183150</u> |

3. The allotments for expenditure made to date are given in the margin. Notwithstanding the large saving on the Peria-ghant allotments, the President enters

|                         | Road Fund.  | General Fund. | Total        |
|-------------------------|-------------|---------------|--------------|
| Public Works Department | 132585.     | 1685.         | 134270.      |
| Other Agency.           | <u>1600</u> | <u>1725</u>   | <u>3325.</u> |
|                         | 134185      | 3410.         | 137595.      |

X  
dated 15<sup>th</sup> Nov  
1875, No. 3110.

enters the probable outlay as Rupees 135,315. of which Rupees 131,500 are by the Public Works Department and closes the whole fund in equilibrium. A sum of Rupees 8000 is provided in the present budget for expenditure in 1876-7. for the Kudacadaivos bridge, but has already been paid to the Contractor under the Board's Order on the completion of the work; and the allotment is therefore to be struck out and the amount added to the regular estimate. Past experience shows that the allotments are usually fully utilized, and the Board, therefore, resolve to enter in the Regular Estimate Rs.



Rupees 112,790. under Communi-  
 - cations, Public Works Department  
 arrived at as  
 Shown in the  
 margin. The  
 allotments in favour of other  
 agency, will be entered in full.

Total allotment — 132,585.  
 Deduct loan works 38,000  
 94,585  
 Add outlay on loan works 8,600.  
 do — Kundlacada-  
 voo-bridge 8,000  
 111,185

Under grant II. The President's  
 Regular Estimate is Rupees 29,000  
 against a grant of Rupees 29,480.  
 The Board think it in the highest  
 degree unlikely that this sum  
 will be spent. The following  
 figures show the actuals  
 of 1874-75, and the outlay  
 which in the same proportion  
 might be expected in 1875-6.

|         | 1st half | 2nd half | Total | Grant |
|---------|----------|----------|-------|-------|
| 1874-75 | 7036     | 13235    | 20271 | 30240 |
| 1875-76 | 6235     | 11,730   | 17965 | 29480 |

17  
 Considerable savings are therefore  
 probable and the Board are of  
 opinion, that it will be quite  
 safe to take the regular estimate  
 at Rupees 22,000. Under Grant  
 Inspection 2200.  
 Local Fund  
 Schools — 13300. III, the President's estimate is  
 Results Grants 6000  
 Miscellaneous 500  
 22000. accepted.

4. The regular Estimate of Expen-  
 - diture is as follows.

| Grant I.                 | Road Fund | General | Total.  |
|--------------------------|-----------|---------|---------|
| Works and repairs P.W.D. | 111,190   | 1685    | 112,875 |
| " — " — Other Agency     | 1600.     | 1425    | 3025    |
| Establishment            | 24800.    | 421     | 25221   |
| Tools and Plant          | 1130      | 30      | 1160    |
| Communications           | 4840.     | "       | 4840    |
| Refunds                  | 700 —     | "       | 700     |
| Reserve                  | 4230      |         | 4230    |
| Grant II                 | 157,490.  | 3861    | 158,351 |
| Grant III                | "         | 22000.  | 22000   |
| Grant IV                 | "         | 7000    | 7000    |
|                          | 1380      | 320     | 1700    |
|                          | 152870.   | 33181   | 186051  |
| Receipts                 | 142870.   | 40,280  | 183150  |
|                          | - 10,000. | 70,999  | - 2901. |

These balances will be taken to the  
 budget



Budget of 1876-7.

5. The Local Board have found it impossible Budget of 1876-77 to frame the budget without a deficit in the general fund if the Provincial grants are reduced as proposed in Board Proceedings, 16<sup>th</sup> September 1895, No. 2590. They have therefore framed two budgets in one of which the general fund closes in equilibrium and the other with a deficit of Rs 19,700. The Board will deal with the latter only.

6. They resolve, in anticipation of the approval of Government to appropriate to this Circle

6150  
480  
6630  
1890  
8520

8.0918  
Oct 17/5  
No 206

15  
Circle as an addition to the Schools grant, the sum of Rupees 6150, which remains out of the grant withdrawn from the Chiefly Circle and Rupees 480, erroneously assigned to the Blue Circle for schools in the district - but in of the whole grant of Rupees 850,000. The Provincial grants will, then, be for roads Rupees 590 80, and for schools Rupees 8520.

7. None of the other items in the President's budget of receipts calls for remark except the sum entered under "Loan from Government" Rs.



Rupees 46,400. The President refers to this item in the paragraph of his letter above quoted, but does not explain why a large sum is to be drawn there is allotted for outlay on loan works, viz Rupees 37,000 (Items 9 & 10 Statement II. A. Part I). The establishment, and tools and plant charges are not included or not correctly included. and the Board observe further that the loan was for the works themselves and have been so treated in past budgets.

The

12  
The sum will therefore be reduced to Rs 37,000.

8. The receipts will then be as follows:—

|              |               |
|--------------|---------------|
| Road Fund    | 166,630.      |
| General Fund | <u>29,540</u> |
|              | 196,170       |

9. The Share of cost of general  
Statement I B—Expenditure  
Grant I—Public Works. Management  
Statement II—Road Fund. chargeable to the  
Road fund will be Rupees 166,630.  
Contributions on account of tolls are estimated at Rupees 4,870, and re-payment of loan Rupees 1290. The road fund reserve calculated at 10 per cent of the income other than from loans must be Rupees 13,960. Repairs cost Rupees 54,770, and toll establishment Rs 290. The result is that for want of funds the



allotments for new works must be reduced to Rs 54160, and the road fund will then close with a balance of Rupees 110.

10. Statement II. A. Part I. Item I.

for the Kudacadavoo bridge will be struck out as above explained. To effect the further reduction requisite items 4, 6, and 7 which are un-sanctioned will be struck out, and the allotment for item 8 has been reduced to Rs 9460.

Under Petty new works a lump allotment of Rs 1000 is entered.

The Board are of opinion that such works as this grant incidentally intended for should be met from the reserve and the items will be struck out.

11. Part II. Provision for repairs Communications is less than that of the current year by Rs 6120.

The details of the charges which have resulted in this saving are

Not necessary

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are given in para 25 of the President's letter, but the grounds of the alterations are not stated. The Board presume they are accepted by the Public Works Department, but some of the reductions are very heavy.

The amount will not be disturbed pending explanation. Rupees 210 are allotted for repairs of School houses and Rupees 1550 for other sundry repairs. The latter allotment must be reduced to Rupees 1000 for want of funds.

\* Rs 132,300

\* Rs 130,540

12. The total sum distributed in Statement II B\* does not correspond with the total grants proposed for works and Repairs, in Statement II, and the Board



Board are unable to explain the difference. The President is requested to submit a revised statement without delay, to correspond with the budget as revised by the Board.

13. Grant I is as follows:

|                          |          |
|--------------------------|----------|
| Road Fund —              | 1,64,910 |
| General D <sup>a</sup> — | 1,220    |
|                          | <hr/>    |
|                          | 1,66,130 |

14. Grant II. Education. The increase in the Inspecting Staff for which provision is made was recommended by the Board, in their Proceedings 25<sup>th</sup> August 1875 N<sup>o</sup> 2412 ~~still before Government on the understanding that the fund could permanently afford~~

21  
afford the charge which seems not to be the case; and the grant will therefore be reduced to Rs 2470, the sum originally provided in the current year.

15. Under Local Fund Schools Middle class, no reduction of charge seems possible. The Schools are not over officered. Under Hindu Elementary Schools there is an increase of Rupees 990. The greater part of the increase is in result to grants which are in excess by two thirds of the Estimate for the same schools in 1875-76. The Board think that the grant for the schools should be



should be reduced to Rs 650 under  
stipends and Rupees 1200 under results  
grants. The provision for Moplah  
schools does not seem capable of  
reduction though it is probable that  
there will be savings in the allot-  
ment for results grants in these schools.  
Rupees 7480 are provided for results  
grants to 143 schools of which 34  
are new schools to be brought  
under inspection. As the Board have  
been obliged to disallow the proposed  
increase in the inspecting agency,  
this extension of operations is not  
likely to be possible and it seems  
to be even imperatively necessary to  
reduce

23.  
reduce the number of schools under  
inspection already. The Board  
are unable to provide more than  
Rupees 4930 for results grants proper.  
The grant for miscellaneous should  
be Rupees 570 not Rupees 524.

Grant II will then be Rupees 22240  
chargeable to the general fund.

16. Grant III. Sanitation. The  
proposed increase to the salaries of  
the servants of the Manantaddy hospital  
must be disallowed; the grant  
for sanitary outlay must be re-  
duced to Rs 400, and the contri-  
bution for the Tellicherry dispensary  
which it is proposed to raise from

Rupees



Rupees 600 to Rs 1000, must remain as in the current years budget. Grant III will then be Rupees 5800 chargeable to the general fund.

17. Grant IV. The sum required for Establishments at the Presidency and in the Collectors office will be Rupees 620 and Rs 370 respectively. The grants for travelling charges and contingencies may be reduced from Rs 660 to Rupees 450. The grant is

Road Fund — 1610  
 General Fund — 280  
 1890

It is not possible to provide any general reserve.  
 The

18. The abstract of the budget is as follows.

| Receipts       |         | Expenditure               |                |         |
|----------------|---------|---------------------------|----------------|---------|
|                | Rs      |                           | Rs             | Rs      |
| Road Fund —    | 166,630 | Grant I. {                | Road Fund —    | 164,910 |
| General Fund — | 29,540  |                           | General Fund — | 1220    |
|                |         |                           |                | 166,130 |
|                |         | Grant II. General Fund —  | —              | 22,240  |
|                |         | Grant III. General Fund — | —              | 5,800   |
|                |         | Grant IV. Road Fund —     | 1610           |         |
|                |         | General Fund —            | 280            |         |
|                |         |                           |                | 1890    |
|                |         | Balance                   |                |         |
|                |         | Road Fund —               | —              | 110     |
| Total          | 196,170 |                           |                | 196,170 |

(True Extract)

It is to be  
 At Secretary  
 To, The Chief Secretary to Government  
 Financial Department  
 with 2 original letters & 4 Enclosures  
 to be returned.

*[Signature]*  
 C. J. [Signature]



in relation to land. as  
 does not yield a  
 fifth of what is wanted  
 for the most necessary  
 expenditure; the income  
 is made up by tolls,  
 ferry. rents, grants from  
 Government (that to the  
 extent of 50 per cent  
 of their expenditure), &  
 latterly by loans.

In p. O. of 8th  
 October 1875. no 1986  
 the Government cannot  
 -sist against a  
 continuance of this state

101  
 This is not a check.  
 (from funds. Budget)  
 Proceedings of the  
 Board of Revenue.

Dated 20<sup>th</sup> December 1875 -  
 Dec 20 - " - - -  
 Dec 21. New York

Reviewing & submitting for  
 orders of Government Budget  
 Estimates of the Secretary  
 Decal. June for 1876-77 -

Handwritten  
 1876/77  
 1876/77



of things, & pointed out  
that the cause of short  
grants was that the  
land-cess was assessed  
in Malabar as in other  
districts on the Govt. land.  
Revenue demand, but that this  
demand did not in  
Malabar bear any thing  
like the same proportion  
to the real rent-value  
that it did elsewhere. In  
ordinary districts the land-  
revenue demand recognizing  
only 1 person, the ryot, -  
and in Malabar the  
demand recognizing besides  
the landlord, a tenant  
under him - it followed

21  
late on Query by  
this from the former.

Malicherry & Calicut  
Circles (Malabar District)  
have come in year by  
year with insolvent  
Budgets. These  
difficulties have been  
met by Government  
by giving them an  
abnormal share of  
the Provincial Grants.  
Last year out of the



Whole fund available  
for the Presidency for  
Provincial Grants to Roads  
 $\frac{1}{6}$ th was taken by this  
District; of the whole  
fund available for  
Grants to Education it  
took  $\frac{2}{3}$ rd.

The reason for  
want of funds is that  
whereas other Districts  
have a land-cess  
under the Local Funds  
act small enough  
of itself to work  
the act with,



that the former must  
be allowed a profit, &  
that the state demand  
must be diminished.  
Consequently the margin  
now left has been very  
large, the District  
has consequently been  
very lightly taxed by  
Government, & the  
local land-cess going  
with the Government  
demand has failed  
to maintain any  
reasonable proportion  
with similar cases in  
other Districts. In the  
G.O. above quoted the



Government proposed  
to declare that a  
mistake had been made  
in treating Malabar  
for the purposes of the  
Local Funds as a  
Mysore District, &  
that it should be  
treated henceforward  
as practically identical  
in its tenure with the  
special Geminidani  
tracts; it was  
proposed to levy  
the land. cess in future  
under clause iii of

section 38, act IV of 1871, or  
under clause i. M.

The draft  
was prepared, accepting  
the Board's assignment  
to Tellicherry from  
Provincial funds, under  
the impression that  
relief would occur  
within the year from  
the proposal above  
discussed.

Can

4 Feb. 76.

P.S. The case is briefly  
by Mr. M. S.







I am this morning and  
wishing that the position  
of things is already so  
unfair. But on account  
it it be made more  
partial.

In fact it seems to me  
that if the Rev. H. proposal  
is not sanctioned. The  
circular fund must be  
left in a condition of  
involuntary.

I think the principle for  
Dr. Sir W. R. contract is  
sufficiently recognized by the  
Govt. order & device the  
system of assessing the  
local cess. & that by  
it obtain the results of

My inclination is that  
the contribution from Govt  
and for Prov' funds to  
the budget should be  
diminished & no  
doubt some other must  
be delayed in consequence

but it had better  
disappear in favour  
of the  
1898

this business very gladly.  
The acceptance of the  
Rev. H. proposal is surely  
a temporary concession &  
in no way breaks the  
assertion of the principle.  
but rejection of it will  
have rather in a most  
unfortunate way condition  
L.D.



For the purpose of  
 to be the Gov. with  
 report to his return  
 to accomplish duty  
 S.O. L.R.

| Charges                               | 1875-76 | 1876-77 |
|---------------------------------------|---------|---------|
| Grant I.                              |         |         |
| New Works { Communications — 57,710   | 57,710  | 57,160  |
| Sanitary & Mis. — "                   | "       | "       |
| Repairs { Communications — 63,890     | 63,890  | 57,770  |
| Educational — "                       | "       | 210     |
| Sanitary & Mis. — 15,50               | 15,50   | 1,000   |
| Cost of Establishment N.W.D. — 28,250 | 28,250  | 26,520  |
| Petty Establishment — 17,50           | 17,50   | 18,00   |
| Tolls and Ferries — 290               | 290     | 290     |
| Road Fund Reserve — 13,950            | 13,950  | 13,960  |
| Contribution to other Circles — 5,000 | 5,000   | 4,870   |
| Miscellaneous — 3,460                 | 3,460   | 2,550   |
| Grant II.                             | 9       | 7       |
| Payment for Inspection — 2,470        | 2,470   | 2,470   |
| Local Fund Schools — 18,380           | 18,380  | 14,270  |
| Grants-in-aid — 7,700                 | 7,700   | 4,930   |
| Miscellaneous — 930                   | 930     | 570     |
| Grant III.                            | 9       | 22,240  |
| Hospitals — 2,070                     | 2,070   | 2,290   |
| Vaccination — 1,020                   | 1,020   | 1,100   |
| Sanitary Establishment — 800          | 800     | 400     |
| Choultries — 220                      | 220     | 230     |
| Miscellaneous — 1790                  | 1790    | 1780    |
| Grant IV.                             | 2       | 5,800   |
| Supervision & management — 1720       | 1720    | 1,890   |
| General Reserve — "                   | "       | "       |
| Balances —                            |         |         |
| Road Fund — 1750                      | 1750    | 110     |
| General Fund — 10                     | 10      | "       |
| Total                                 | 214,710 | 196,170 |

The



| Receipts                         | 1875-76 | 1876-77 |
|----------------------------------|---------|---------|
| Balances.                        |         |         |
| Road Fund                        |         | 10,000  |
| General Fund                     |         | 7,100   |
| Allocations from Genl. Rev:      |         |         |
| Provincial Funds                 |         |         |
| For Roads &c                     | 58,340  | 59,080  |
| " Schools & genl. purposes       | 23,380  | 8,520   |
| Special Funds                    | 18,920  | 18,250  |
| Cash on hand                     | 34,500  | 34,500  |
| Tolls                            | 40,000  | 40,000  |
| Fees in Schools                  | 400     | 400     |
| Contributions from other Circles | 470     | 470     |
| Receipts from Endowments         | "       | "       |
| Miscellaneous                    | 38,700  | 37,850  |
| Seen but not approved            |         |         |
| Total                            | 214,710 | 196,170 |
| 2/2                              | 9/02    | Charges |

24/2

2. The Government have no detailed remarks to make on this Budget.

The numerous reductions made by the Board of Revenue with a view to establish 'budget' again to business, must under present circumstances be accepted.

The new financial arrangements which the Government have in contemplation for the circles in the Thalabhar District will probably give them ample resources at an early date.

Am LBS



*Handwritten notes on a small piece of paper at the top left of the left page.*

1. of 1873. Madras.  
 Nos. 187, No.  
*To be attached with revenue  
 order dated 11 Feb 76.*

531  
 Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following <sup>Proceedings</sup> letter  
 of the Board of Revenue  
 dated 20 December 1875.

Or do thereon, 11 February 1876 No 296.

The following abstract statement shows the estimate now submitted for the Pollicherry Circle as compared with the Budget figures for the current year.

| Receipts                         | 1875-76 | 1876-77 |
|----------------------------------|---------|---------|
| Balances                         |         |         |
| Road fund                        | "       | 10,000  |
| General fund                     | "       | 7,100   |
| Allotments from Genl. Rev.       |         |         |
| Provincial funds                 |         |         |
| For Roads &c.                    | 58,340  | 59,080  |
| Schools & genl. purposes         | 23,380  | 8,520   |
| Special funds                    | 18,920  | 18,250  |
| Cops on land                     | 34,500  | 34,500  |
| Tolls                            | 40,000  | 40,000  |
| Fees in schools                  | 400     | 400     |
| Contributions from other Circles | 470     | 470     |
| Receipts from Endowments         | "       | "       |
| Miscellaneous                    | 38,700  | 37,850  |
| Total                            | 244,710 | 196,170 |

Charges



| <u>Charges</u>                 |                | <u>1875-76</u>  | <u>1876-77.</u> |
|--------------------------------|----------------|-----------------|-----------------|
| <u>Grant I</u>                 |                |                 |                 |
| New Works {                    | Communication  | 57,710          | 57,160          |
|                                | Sanitary & Mis | "               | "               |
| Repairs {                      | Communications | 63,890          | 57,770          |
|                                | Educational    | "               | 210             |
|                                | Sanitary & Mis | 1550            | 1000            |
| Cost of Establishment P & D    |                | 28,250          | 26,520          |
| Petty Establishment            |                | 1750            | 1800            |
| Tolls & Services               |                | 290             | 290             |
| Road Fund Reserves             |                | 13,950          | 13,960          |
| Contributions to other Circles |                | 5,000           | 4,870           |
| Miscellaneous                  |                | 3460            | 2550            |
| <u>Grant II</u>                |                | <u>175,850</u>  | <u>166,130</u>  |
| Payment for Inspection         |                | 2,470           | 2,470           |
| Local Fund Schools             |                | 18,380          | 14,270          |
| Grants-in-aid                  |                | 7,700           | 4,930           |
| Miscellaneous                  |                | 930             | 570             |
| <u>Grant III</u>               |                | <u>29,480</u>   | <u>22,240</u>   |
| Hospitals                      |                | 2,070           | 2,290           |
| Vaccination                    |                | 1,020           | 1,100           |
| Sanitary Establishment         |                | 800             | 400             |
| Choultries                     |                | 220             | 230             |
| Miscellaneous                  |                | 1790            | 1780            |
| <u>Grant IV</u>                |                | <u>5,900</u>    | <u>5,800</u>    |
| Supervision & Management       |                | 1720            | 1,890           |
| General Reserve                |                | "               | "               |
| Balances                       |                |                 |                 |
| Road Fund                      |                | 1750            | 110             |
| General Fund                   |                | 10              | "               |
| <u>Total</u>                   |                | <u>2,14,710</u> | <u>196,170</u>  |
| In                             |                |                 |                 |

2. In paragraph 5 of their letter to the Board of Revenue referred to the fact that under P.O. of 18 October 1875, no 2067, the Provincial grant to this circle was reduced by a sum of Rs. 20,750, & after mentioning the difficulties which have been felt in adjusting the present budget they propose to make a concession to the extent of an additional appropriation of Rs. 6530 for Schools, bringing up the total allotment from Provincial funds for Schools to Rs. 8520. The money is doubtless needed in the direction indicated, but the Governor in Council is not prepared to make further concessions to this circle. An additional



11/17/12

allotment from Provincial  
 funds will not be  
 sanctioned, but the sum  
 of Rs. 6530 can be  
 transferred from the  
 grant for Roads to that  
 for Education. The reduction  
 in the Road works being  
 met by a saving in the  
 item for an iron Warren  
 girder bridge across the  
 River on the right, for  
 which it appears from  
 Statement II A that no  
 estimate has yet been  
 submitted.

3. The other reductions  
 made by the Revenue Board  
 are approved, & the  
 Budget subject to the  
 remarks contained in  
 the last paragraph is  
 passed.

9th. 76 By order of Council  
 8.2.76

To  
 Dated  
 Recd.  
 187, No.  
 11 July 76-11-12  
 10.296.

Colt. of 1875  
 10.296.

14 Board of Revenue  
 6 Revenue Dept  
 11 Public Works  
 6 Surgeon Genl. S. M. Dept.  
 6 Sanitary Commr.  
 7 Director of Pub Instruction  
 6 Secy General  
 6 Presdt of the Annual Comm. Meeting

100/100  
 D.P. 10/100

11/17/12