M.R.O. 1—77,003—8-6-37.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 62	Press Mis.
79-81.	
Dated 14-1- 1876.	

Not to be folded or roughly handled

Local Funds—Budget.

No. 79. Read the following Proceedings of the Board of Revenue, dated 20th December 1875, No. 3386 :—

Read the following :—

Letter from the Acting President of the Local Fund Boards, Malabar District, dated 26th October 1875, No. 521-A, forwarding Local Fund Budget of Calicut Circle for 1876-77.

Memorandum from the same Officer, dated 17th November 1875, of alterations to be made in Statement III. of Local Fund Budget B. of Calicut Circle for 1876-77.

With the first of the foregoing letter, the Acting President of the Local Fund Board, Malabar, submits the Budget Estimate of the Calicut Circle for 1876-77.

2. Balances—Regular Estimate, 1875-76.—The Board accept the President's regular estimate of receipts for the current year, but add a sum of Rupees 600 to be credited on account of the Munjeri hospital: The receipts are then as follows :—

	Rs.
Road Fund	2,89,590
Endowment Fund	150
General Fund	70,160
Total ...	3,59,900

The outlay however appears to the Board to be considerably over-estimated.

3. Under Public Works the allotments are as shown in the margin. The President estimates the outlay by the Public Works Department at Rupees 2,11,000 and by Civil Officers at Rupees 19,000, or Rupees 2,30,000 in all, which amounts to 97·5 per cent. of the allotment. In 1873-74, the outlay was Rupees 2,08,695

—	Road Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.
Public Works Department	2,08,954	5,993	2,14,947
Other Agency	16,250	4,755	21,005
Total...	2,25,204	10,748	2,35,952

or 86 per cent., and in 1874-75 Rupees 2,44,425 or 87 per cent. For Communications in 1874-75 the grant and outlay were as follows:—

——	Grant.	Outlay.	Per cent.
	RS.	RS.	
Public Works Department	2,46,647	2,14,640	87·0
Other Agency	17,579	14,892	84·7
Total...	2,64,226	2,29,532	86·9

The Board resolve to enter in the regular estimate Rupees 1,95,000 for outlay by the Public Works Department or 93·3 per cent., and to take the outlay by other agency at 90 per cent. This will leave an ample margin for unusual activity. Under General Fund the President's estimate of Rupees 9,000 against a grant of Rupees 10,748 is accepted.

4. Under Grant II. the President's estimate is Rupees 47,400 or within the 400 of the full grant according to the redistribution proposed and now before Government. The Board have not the smallest doubt that this sum will not be expended. This becomes evident on a glance at the following figures:—

——	First half-year.	Second half-year.	Total.	Grant.
	RS.	RS.	RS.	RS.
1874-75	13,488	16,638	30,126	46,900
1875-76... ..	15,581	19,209	34,790	47,800

The outlay of the remaining months of 1875-76 is estimated in proportion to that of the first six months, as were found in 1874-75. The Board are of opinion that a saving of Rupees 10,000 may safely be counted on for the regular estimate*. All increases of charge involved in the redistribution scheme proposed in Board's Proceedings, dated 28th September 1875, No. 2,702, should be deferred.

	RS.
* Inspection	2,200
Local Fund Schools...	30,200
Results Grants	4,000
Miscellaneous...	1,000
Total...	37,400

5. Under Grant III. the President estimates Rupees 25,000 against Rupees 20,470 provided in the budget. Hospitals and Dispensaries are expected to cost Rupees 12,000, or more than the grant by Rupees 2,110. The increase is chiefly under diet of patients and contingent charges, and is perhaps unavoidable; but every effort should be made to keep down these charges. Rupees 5,600 are entered for contributions to the Municipal Dispensaries at Calicut and Palghaut. These were of set purpose reduced by the Board and Government in their reviews of the budget to Rupees 3,250 and the amount must not be exceeded. The regular estimate will be taken at Rupees 22,650.

6. Grant IV. is estimated by the President at Rupees 2,900.

7. The Board therefore frame the regular estimate as follows:—

——	Road Fund.	Endowment Fund.	General Fund.	Total.
Receipts.	RS.	RS.	RS.	RS.
Balances	10,900	...	13,300	24,200
Allotments, &c... {Provincial Funds	1,32,220	...	24,090	1,56,310
{Special Funds	37,500	...	2,500	40,000
Rates and taxes	78,070	...	25,330	1,03,400
School fees	...	...	3,000	3,000
Contributions, &c..	6,900	...	450	7,350
Endowments, &c...	...	150	690	840
Miscellaneous	24,000	...	800	24,800
Total ...	2,89,590	150	70,160	3,59,900
Expenditure.				
Grant I.—				
New Works and Repairs.. {P. W. Dept. ...	1,95,000	...	5,000	2,00,000
{Other Agency...	14,625	...	4,000	18,625
Establishment	48,750	...	1,250	50,000
Tolls and ferries	800	...	...	800
Tools and Plant	2,100	...	90	2,190
Contingencies	300	...	...	300
Contributions	2,500	...	...	2,500
Loan payments	6,360	...	...	6,360
	2,70,435	...	10,340	2,80,775
Grant II.	...	...	37,400	37,400
Grant III.	...	150	22,500	22,650
Grant IV.	2,330	...	570	2,900
Total ...	2,72,765	150	70,810	3,43,725
Balances ...	16,825	...	— 650	16,175

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

8. Statement I.-A.—Revenue and Receipts.—The very heavy reduction which had to be made in the Provincial Grants has caused considerable embarrassment. The President hopes that Government will be able to restore the Provincial grant for at least one year more, and accordingly submits two budgets, one (A) providing for the full grants, and one (B) providing for the reduced grants arrived at in Board's Proceedings, 16th September 1875, No. 2,590. The former closes with a deficit of Rupees 29,900, and the latter with one of Rupees 43,160. The Board will deal with Budget B alone. The Budget must be made to balance, and therefore heavy retrenchments of proposed grants will be necessary. It would have been more satisfactory had the Local Fund Board pointed out how with least injury the expenditure from the General Fund, as to which apparently the difficulty is most felt, might have been brought within their resources; for they, of course, are in a better position to do so than the Board of Revenue.

9. It will be seen from the Board's regular estimate that the Road Fund will probably close with a balance of Rupees 16,825, whereas the President's estimate carries forward only Rupees 2,000. Out of the grant of Rupees 1,10,030 for roads,

a sum of Rupees 15,000 will be transferred to general purposes. The Road Fund proposals can still be carried out. The other items of receipts call for no remark. The distribution is:—

	Rs.
Road Fund	2,37,360
Endowment Fund	400
General Fund	55,330
Total ...	2,93,090

10. Grant I., Statement II.—Road Fund.—The share of cost of general management chargeable to the Road Fund is Rupees 2,150. The Road Fund reserve should be 10 per cent. of the actual income excluding balance, or Rupees 22,050. The contributions for tolls, &c., amount to Rupees 2,500. That to the Calicut Municipality, Rupees 950, is the same as in last budget, and the President does not advert to G.O., 3rd September 1875, No. 1,762, which directed that the arrangement should be reconsidered. Pending reply to that reference, the entry will be allowed to stand. The provision for repayment of loan is Rupees 8,080, and the calculation is explained in paragraph 27 of the President's letter. The grant for repairs should be Rs. 1,21,720, and the alterations made by the Board admit of that for new works being raised by Rupees 1,560. The charges of the Road Fund will then be as noted in the margin, and the fund will close with a balance of Rupees 70.

	Rs.
New Works	40,560
Repairs	1,21,720
Establishment, &c ...	40,760
Tools and Plant ...	1,620
Repayment of loan ...	8,080
Contributions	2,500
Reserve	22,050
Total ...	2,37,290
Balance	70
Total ...	2,37,360

11. Statement II.-A., Part I.—In the President's budget seven items are entered. The amount of estimate sanctioned for the Tambercherry ghaut and roads is Rupees 5,98,750 as entered in the budget of 1874-75. The computed expenditure up to 31st March 1876 is given in the present budget as Rs. 6,24,455, and the allotment proposed for expenditure in 1876-77 is Rupees 25,000, making a total of Rupees 6,49,455, which is Rupees 50,705 or nearly 8½ per cent. more than the sanctioned estimate. The Board are therefore of opinion that a revised estimate for the work accompanied by a comparative statement should at an early date be submitted for the sanction of Government. The 3rd item is for repairing the wooden platform bridges on the Great Western Road and should appear in Part II. of the budget. The Board have raised the grant by Rs. 1,560, and entered Item 2 in Budget A, with an allotment of that amount. The details of the allotments for petty new works should have been given in an appendix. The President will supply the omission as regards works of communication; but the grants for Educational and Sanitary and Miscellaneous New Works will be struck out for want of funds.

12. Part II.—Repairs.—The maintenance allowances of two roads have been raised by Rupees 1,570, and that of one decreased by Rupees 165 as explained

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14*th January* 1876.

in paragraph 22 of the President's letter. As regards the latter, it is stated that the entry in previous budgets was a mistake, but in the present budget the distance and rate have not been corrected. At the rate given the distance should be five miles. In the appendix there are two separate lump allotments for petty repairs, amounting respectively to Rupees 3,610 and Rupees 2,000. These should be amalgamated. Rupees 1,600 are provided for Repairs, Educational. The Board observe that in Statement III. only 730 are allotted in detail, and from the totals, Rupees 1,430, it would appear that Rupees 400 and Rupees 300 respectively were intended to be inserted for elementary Hindu and Moplah Schools. These must be omitted, and the entry in Statement II.-A. will be reduced to 730. The provision for Petty Repairs, Sanitary, and Miscellaneous must be reduced to Rupees 2,000 for want of funds.

13. Grant I. is as follows:—

	Rs.
Road Fund	2,35,140
General Fund	2,760
Total ...	2,37,900

14. Grant II.—Education.—The proposed allotment for inspection is Rupees 3,630 to provide for the whole year for the increased charge involved in the proposals for redistribution of the charges for the current year now before Government. The Board cannot recommend that any permanent increase of charge of this kind should be incurred in the present circumstances of the fund, and resolve to restore the grant as fixed in the original budget of the current year, *viz.*, Rupees 2,470.

15. The amount proposed under Local Fund Schools is Rupees 29,500. The Palghaut High School takes Rupees 5,530 against Rupees 6,940 in the redistribution budget. Probably no further reduction is possible. Of the Middle-class Schools it is proposed to close five of the least flourishing, and a reduced provision is made for fixed stipends of the masters, the amount entered being Rupees 6,970. It appears to the Board from the figures entered in the margin, which are abstracted from Statement III., that many of these schools are over-officered, and they propose that the number of masters be fixed as thus shown, whereby a saving of Rs. 1,060 can probably be effected, or the allotment reduced, say, to Rupees 5,900. In each of these schools there is a servant on Rupees 6 per mensem. Rupees 3 must suffice for a sweeper and the allotment will be reduced accordingly. In Hindu Elementary Schools an increased provision has been made for fixed stipends to masters, but this must be disallowed. It is observed that the number of these schools is reduced by three.

Name of School.	Number of Pupils.	Number of Masters in Statement III.	Number proposed.
Kollengode ...	50	4	2
Alattur	74	4	3
Kottai	54	3	2
Angadiprom ...	50	3	2
Cherpulcheri ...	51	4	2
Munjeri	74	4	3
Betatpudiangadi	43	3	2
Tanoor	40	3	2
Ponany	38	3	2
		31	20
Reduced	$11 \times 8 \times 12 = 1,056$		

Under Moplah schools provision purports to be made for 160 schools, and half the amount entered in the redistribution budget (Rupees 6,500) is provided for fixed salaries as these are to be gradually withdrawn. The Board observe that the sum of Rupees 6,500 just referred to related only to 118 schools, and in the letter forwarding the redistribution budget, the President stated that it was not intended to increase them. For results grants Rupees 2,328 are provided in Statement I-B. under Middle-class Schools, Rupees 2,150 under Hindu Elementary Schools, Rupees 6,000 under Moplah Schools, and Rupees 4,800 in the lump. The total is Rupees 15,278, or excluding the last mentioned item Rupees 10,478; whereas the total entries in Column 17 of Statement III. is Rupees 12,138, and the Board cannot reconcile the entries. The accounts do not show exactly how much is paid on results grants, but the Board do not doubt that it is in this item that the large savings which accrue as a rule in Grant II. are found. They resolve to enter a lump sum of Rupees 9,000 under grants in-aid without particulars for the several classes of schools. The President will submit a revised Statement III. The total of Grant II. will then be Rupees 29,510 as detailed in the margin, and the amount will be chargeable to the General Fund.

	Rs.
Inspection	2,470
Local Fund Schools	17,010
Grants-in-aid	9,000
Miscellaneous	1,030
	29,510

16. Grant III.—Sanitation, etc.—The cost of hospitals and dispensaries is estimated at Rupees 12,210, or in excess of the current year's grant by Rs. 2,320. The increase occurs chiefly under Medical Subordinates, servants, and dieting charges. The first is due to the promotion of the Medical Subordinates as explained in the President's letter; but, as it seems to be the intention of Government to discontinue the special allowance to the Munjeri Hospital Assistant, the item will be reduced by Rupees 90. The additional charges for servants have been sanctioned in the orders quoted. The provision for dieting patients shows a large increase even over the regular estimate and will be reduced to Rupees 4,200. Hospitals and dispensaries will therefore cost Rupees 11,650. The provision for sanitary improvements must be reduced from Rupees 3,000 to Rupees 1,500 for want of funds. Statement IV.-B is corrected accordingly. The contributions to the Calicut and Palghaut Municipal dispensaries are estimated at Rupees 5,000, but no reason is given for the increase above the amount approved by Government for the current year, *viz.*, Rupees 3,250, which will accordingly be entered. The other items under Grant III. call for no remark. The total is Rupees 20,900 chargeable as follows:—

	Rs.
Budget, 1876-77	4,670
Regular Estimate, 1875-76	3,700
Budget, 1875-76	3,200

	Rs.
General Fund	20,500
Endowment Fund	400
	20,900

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14th January 1876.

Grant IV.—The provision for controlling establishment at the Presidency is Rupees 980 and for that in the Collector's office Rupees 590. The allotment for contingencies is reduced to Rupees 400. The total grant is as follows:—

	Rs.
Road Fund	2,150
General Fund	510
	2,660

The Board can only provide Rupees 2,050 as General Reserve.

The abstract of the budget is as follows:—

Receipts.		Expenditure.		
	Rs.		Rs.	Rs.
Road Fund	2,57,360	Grant I ... Road Fund	2,35,140	
Endowment Fund ...	400	Grant I ... General Fund	2,760	
General Fund ...	55,330			2,37,900
		Grant II... General Fund	...	29,510
		Grant III.. General Fund	20,500	
		Grant III.. Endowment Fund ...	400	
				20,900
		Grant IV.. Road Fund...	2,150	
		Grant IV.. General Fund	510	2,660
		General Fund Reserve	...	2,050
		Balances—		
		Road Fund	70	
		Endowment Fund	...	
		General Fund	...	70
Total ...	2,93,090	Total ...		2,93,090

(A true Extract.)

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

No. 80. ORDER THEREON, 14th January 1876, No. 62.

The Local Fund Budget Estimates of the Calicut Circle for 1876-77 received with the above Proceedings are compared in the annexed abstract with those of the current year:—

RECEIPTS.	1875-76. RS.	1876-77. RS.
Balances—		
Road Fund	...	16,830
Endowment Fund ...	80	...
General Fund	18,250	650
Allotments from General Revenue—		
Provincial Funds—		
For Roads	1,32,220	95,030
,, Schools	24,090	7,630
,, General Purposes	...	15,000
Special Funds	35,600	35,000
Cess on Land	80,000	78,000
Tolls	35,000	32,000
Fees in Schools, &c. ...	3,000	3,000
Contributions from other Circles, &c.	8,450	7,750
Receipts from Endowments	500	500
Miscellaneous	3,000	3,000
Total ...	3,40,190	2,93,090

CHARGES.	1875-76. RS.	1876-77. RS.
GRANT I.		
New Works—		
Communications ...	59,430	40,530
Educational ...	400	...
Sanitary and Miscellaneous ...	2,400	...
Repairs—		
Communications ...	1,17,310	1,21,720
Educational ...	1,400	730
Sanitary and Miscellaneous ...	3,000	2,000
Cost of Establishment, Public Works Dept.	38,020	34,470
Petty Establishment ...	2,700	2,820
Tolls and Ferries ...	1,000	1,000
Road Fund Reserve ...	26,320	22,050
Contribution to other Circles	2,880	2,500
Other Items	10,710	10,050
GRANT II.		
Ispection	2,470	2,470
Local Fund Schools ...	38,370	17,010
Grants-in-aid	5,510	9,000
Miscellaneous	1,450	1,030
GRANT III.		
Hospitals	9,890	11,650
Vaccination	1,900	2,000
Sanitary Establishment	3,000	1,500
Choultries	700	770
Miscellaneous	4,980	4,980
GRANT IV.		
Supervision and Management	3,130	2,660
Road Fund Reserve ...	...	2,050
BALANCES.		
Road Fund	3,030	70
Endowment Fund ...	120	...
General Fund	70	...
Total ...	3,40,190	2,93,090

2. The Board of Revenue estimate that the closing balance of the Road Fund for the current year will be Rupees 16,830 against Rupees 2,000 estimated by the President. The Revenue Board's estimate is based on the presumption that 93·3 per cent. of the allotment of the year will be spent by the Public Works Department and 90 per cent. by "Other Agency." The deficit of Rupees 13,000 expected by the President under General Fund is reduced by the Board to Rs. 650 by disallowing the additional expenditure involved in the educational scheme recently proposed for the Circle. These alterations are approved.

3. The Circle Board desire that the Provincial grant may be fixed at the same amount as that allowed for the current year. The allotment already determined on is Rupees 1,10,030, and the Government cannot allow an increase; the arrangements proposed in G.O., dated 8th October 1875, No. 1986, and now under reference to the Collector and Board of Revenue, are of a nature to give relief to the Circle Funds. The President's estimates for 1876-77 show a large deficit under the General Fund; in consideration of the increased opening balance estimated by the Board of Revenue under Road Fund, the transfer on this account of Rupees 15,000 from the Provincial grant for roads to the General Fund is sanctioned as proposed.

4. The alterations made by the Board in the allotments for works are approved. It is observed that the repair of certain roads costing Rupees 3,000 hitherto carried out by the Revenue Department and mainly superintended by the Local Tahsildars is now proposed to be transferred to the Public Works Department. The Board of Revenue have made considerable reductions in the allotments for Education and Sanitation in order to balance the Budget. The Government pass the Budget and accept these alterations pending a reply to the Government Order quoted in the last paragraph.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of India.

FINANCIAL.

To

The BOARD OF REVENUE,

&c., &c.,

Dated January, 14th.

Issued

Recd.

Encl.

G.O., 14th January 1876, No. 62.

JANUARY.
Nos. 79-80.

Local Funds—Budget Estimate of Calicut Circle for 1876-77 reviewed.

Revenue Department

117

Proceedings of the Board of Revenue
Dated 20th December 1875.

Read the following:

Letter from the Acting President Local Fund Boards Malabar Dist. dated 26th October 1875 No. 521-A forwarding Local Fund Budget of Calicut Circle for 1876-77.

Memo from the same Officer dated 17th November 1875, of alterations to be made in Statement III. of Local Fund Budget B. of Calicut Circle for 1876-77.

With the first of the foregoing letters the Acting President Local Fund Boards Malabar submits the budget estimate of the Calicut Circle for 1876-77.

Balances Regular Estimate 1875-76.

2- The Board accept the President's Regular Estimate of receipts for the current year but add a sum of Rupees 600 to be credited on account

account of the Municipal Hospital. The receipts are shewn as follows:-

	Rs
Road Fund	289590
Endowment Fund	150
General Fund	70160
	359900

The outlay however appears to the Board to be considerably overestimated.

3. Under Public Works the allotments are as shewn in the margin. The President estimates the outlay by the Public Works Department at Rupees 21,000 and by Civil officers at Rs 1900 or Rupees 230,000 in all; which amounts to 97.5 per cent of the allotment.

	Road Fund	General Fund	Total
	Rs	Rs	Rs
Public W. Deptt	208954	5993	214947
Other Agency	16250	4755	21005
	225204	10748	235952

Sir

In 1873-74 the outlay was Rupees 208695 or 86 percent. and in 1874-75 Rs 244425 or 87 percent. For Communications in 1874-75 the grant and outlay were as follows.

	Grant	outlay	percent
	Rs	Rs	
Public W. Deptt	246647	214640	87.0
other Agency	17579	14892	84.7
	264226	229532	86.9

The Board resolve to enter in the regular Estimate Rupees 195,000 for outlay by the Public Works Department or 93.3 per cent; and to take the outlay by other Agency at 90 percent. This will leave an ample margin for unusual activity. Under General Fund the President's estimate

of

of Rupees 9000 against a grant of Rupees 10748 is accepted.

4. Under Grant 11 the President's Estimate is Rs. 47,400 or within the 400 of the full grant according to the redistribution proposed and now before Government. The Board have not the smallest doubt that this sum will not be expended. This becomes evident on a glance at the following figures.

	First half year	2d half year	Total Grant
1874-75	13,488	16,638	30,126	46,900
1875-76	15581	19209	34,790	47,800.

The outlay of the remaining months of 1875-76 is estimated in proportion to that of the first six months as

as was found in 1874-75. The Board are of opinion that a Saving of Rupees 10000 may safely be counted on for the Regular Estimate. All increases of charges involved in the redistribution Scheme proposed in Board's Proceedings 28th September 1875 No 2702 should be deferred.

Inspection	Rs 2200
Local Fund Schools	30,200
Results grants	4000
Miscellaneous	1000
	37400

5. Under Grant 11 the President Estimates Rupees 25000 against Rupees 20470 provided in the budget. Hospitals and Dispensaries are expected to cost Rs 12000 or more than the grant by Rupees 2110. The increase is chiefly under diet of patients and

and contingent charges and is perhaps unavoidable; but every effort should be made to keep down these charges. Rupees 5,600 are entered for contributions to the Municipal Dispensaries at Calicut and Palghaut. These were of last year reduced by the Board and Government in their reviews of the budget to Rupees 3,250 and the amount must not be exceeded.

The Regular Estimate will be taken at Rupees 22650.

6. Grant IV is estimated by the President at Rs. 2,700.

7. The Board therefore frame the Regular Estimate, as follows:-

follows:-

		Road Fund	Endowment Fund	General Fund	Total
Receipts		Rs.	Rs.	Rs.	Rs.
Balances		10900	"	13300	24200
Allotments viz	Provincial Funds	132220	"	24090	156310
	Special "	37500	"	2500	40000
Rates & taxes		78070	"	25330	103400
School fees		"	"	3000	3000
Contributions viz		6900	"	450	7350
Endowments viz		"	150	690	840
Miscellaneous		24000	"	800	24800
		289590	150	70160	359900
Expenditure					
Grant I					
New Works & Repairs	Public Works Dept.	195000	"	5000	200000
	Other Agency	14625	"	4000	18625
Establishment		48750	"	1250	50000
Falls & Ferries		800	"	"	800
Tools and Plant		2100	"	90	2190
Contingencies		300	"	"	300
Contributions		2500	"	"	2500
Loan payments		6360	"	"	6360
		270435	"	10340	280775
Grant II		"	"	37400	37400
Grant III		"	150	22500	22650
Grant IV		2330	"	570	2900
		272765	150	70810	343725
Balances		16825	"	-650	16175

These

these balances will be taken
to the Budget of 1876-77

8. The very heavy reductions Statement 67A
which had to be made in the Revenue &
Provincial grants has caused Receipts
considerable embarassment.
The President hopes that Govern-
ment will be able to restore
the Provincial grant for at least
one year more, and accor-
dingly submits two budgets
one (A) providing for the full
grants and one (B) providing
for the reduced grants ar-
rived at in Board's Proceedings
16th September 1875 No. 2590. The
former closes with a deficit
of Rs 29900 and the latter
with one of Rs 43160. The Board will
deal with Budget Balance.
The budget must be made
to balance, and therefore
heavy retrenchments
of proposed grants will
be necessary. It would
have

been more satisfactory
had the Local Fund Board
pointed out how with least
injury the Expenditure from
the General Fund as to which
apparently the difficulty is
most felt might have been
brought within their re-
sources, for they of course
are in a better position to
do so than the Board
of Revenue.
9. It will be seen from the
Board's regular Estimate
that the road fund will
probably close with a balance
of Rupees 6825, whereas the
President's Estimate carries
forward only Rupees 2000.
out of the grant of Rs 110030
for roads, a sum of Rs 15000
will be transfered to
general purposes. The
Road Fund proposals can
still

still be carried out. The otheritems of receipts call for no remarks. The distribution is:

	Rs.
Road Fund	237360
Endowment do	400
General do	55,330
	293090

10. Grant to Statement II. Road Fund.

The share of cost of general management chargeable to the Road Fund is Rs. 2150. The Road Fund Reserve should be 10 percent of the actual income Excluding balances or Rs 22,050. The contributions for tolls &c amount to Rupees 2,500. Ditto to the Cabicut Municipality Rupees 350 is the same as in last budget and the President does not advert to Government Order, 3rd September 1875, No. 1762, which directed that the arrangement should be reconsidered. Pending reply to that reference the entry will be allowed to stand. The provision for repayment of loan is Rupees 8,080; and the calculation is explained in para 27 of the President's letter. The grant for repairs should be Rupees 121720; and the alterations made by the Board admit of that for new works being raised by Rupees 15,00. The charges of the road fund will then be as noted in the margin; and the fund will close with a balance of Rupees 70.

New Works	40,560	
Repairs	121,720	
Establishments &c	40,760	
Tools and plant	1,620	
Repayment of land	8,080	
Contributions	2,500	
Reserve.	22,050	
	2,37,290	
Balance	70	
	2,37,360	

11. Statement II A. Part I. In the President's budget items are entered. The amount

amount of estimate sanctioned for the Samberchenry Ghaut and roads is Rupees 598,750 as entered in the Budget of 1874-75. The completed expenditure upto 31st March 1876 is given in the present budget as Rupees 624,455 and the allotment proposed for expenditure in 1876-77 is Rupees 25,000 making a total of Rupees 649,455 which is Rupees 50,705 or nearly 8½ per cent more than the sanctioned estimate. The Board are therefore of opinion that a revised estimate for the work accompanied by a Comparative Statement should, at an early date, be submitted for the sanction of Government.

The 3rd item is for repairing the wooden platform bridges on the Great Western

Road and should appear in Part II of the budget. The Board have raised the grant by Rupees 1500 and entered item 2 in Budget 4, with an allotment of that amount. The details of the allotment for petty new works should have been given in an appendix. The President will supply the omission as regards works of communication; but the grants for Educational and Sanitary and Miscellaneous, Ferry Works will be struck out for want of funds.

12. Part II - Repairs. The maintenance allowances of two roads have been raised by Rupees 1,570 and that of one decreased by Rupees 165 as explained in para 22 of the President's letter. As regards the latter id

It is stated that the entry in previous budgets was a mistake, but in the present budget the distance and rate have not been corrected. At the rate given the distance should be 5 miles. In the appendix there are two separate lump allotments for petty repairs, amounting respectively to Rupees 3,610 and Rupees 2,000. These should be amalgamated. Rupees 1600 are provided for repairs Educational. The Board observe that in Statement III only 730 are allotted in detail and from the totals Rupees 1430 it would appear that Rupees 400 and 300 respectively were intended to be inserted for Elementary, Hindu, and Moplah Schools. These must be

omitted

omitted; and the entry in Statement II A. will be reduced to Rupees 730. The provision for petty repairs, Sanitary, and Miscellaneous must be reduced to Rupees 2,000 for want of funds.

13. Grant I is as follows

Road fund	2,35,140
General fund	2760
	2,37,900

14. Grant II. Education. The proposed allotment for Inspection is Rupees 36300 to provide for the whole year for the increased charge involved in the proposals for redistribution of the charges for the current year now before Government. The Board cannot recommend that any permanent increase of charge of

this

this kind should be incurred in the pre-
-sent circumstances of the fund, and resolve
to restore the grant as fixed in the original
budget of the current year, viz, Rs 2,470.

15. The amount proposed under local fund schools is Rupees 29,500. The Jaffna High School takes Rupees 5530 against Rupees 6,940 in the redistribution budget. Probably no further reduction is possible. Of the middle class schools it is proposed to close 5 of the least flourishing and a reduced provision is made for fixed stipends of the masters, the amount entered being Rupees 6,970.

It appears to the Board from the figures

Name of School	No of pupils	No of masters in Statement III	No proposed
Kollengodes.	50	4	2
Alaittur	74	4	3
Kottai	54	3	2
Angadiprow	50	3	2
Cherpuleberri	51	4	2
Mangeri	74	4	3
Belakpudiangudi	43	3	2
Tanoor	40	3	2
Poranay	38	3	2
		31	20

Reduced 11×8×12 = 1056

figures entered in the margin which are abstracted from Statement III, that many of these schools are over officered, and they propose that the number of masters be fixed at these shown, whereby a saving of Rupees 1060 can probably be expected, or the allotment reduced, say to Rupees 5,900. In each of these schools there is a servant on Rupees 6 per mensem. Rupees 3 must suffice for a sweeper and the allotment will be reduced accordingly. In Hindu Elementary schools an increased provision has been made for fixed stipends to masters, but this must be

be disallowed. It is observed that the number of these schools is reduced by 3. Under Moplah schools provision pur=ports to be made for 160 schools, and that the amount entered in the redistri=bution budget (Rupees 6,500) is provided for fixed salaries as these are to be gradually withdrawn. The Board ob=serve that the sum of Rupees 6,500 just referred to related only to 118 schools and in the letter forwarding the redistribution budget the President stated that it was not intended to increase them. For results grants Rupees 2328 are provided in Statement I. B. under Middle Class Schools; Rupees 2150 under Hindu elementary schools; Rupees 6000 under Moplah schools and Rupees 4,800 in the lump. The total is Rupees 15278, or excluding the last mentioned item Rupees 10478; whereas the total entries in Column 17 of Statement III is Rupees 12,138, and the Board cannot reconcile the entries. The amounts do not show exactly how much is paid in results grants; but the Board do not doubt that it is in this item that the large savings which accrue as a rule in Grant II, are found. They resolve to enter a lump sum of Rupees 6000 under grants-in-aid, without particulars for the several classes

of schools. The President will submit a revised Statement III. The total of Grant II will then be Rupees 29,570, as detailed in the margin, and the amount will be chargeable to the General Fund.

Inspection	2,470
L. F. Schools	17,010
Grants in aid	9,000
Miscellaneous	1,090
	29,570

16. Grant III. Sanitation &c. — The cost of Hospitals and Dispensaries is estimated at Rupees 12,210 or in excess of the current year's grant by Rupees 2320. The increase occurs chiefly under Medical Subordinates, servants, and dieting charges. The first is due to the promotion of the medical subordinates as explained in the President's letter, but as it seems to be the intention of Government to discontinue the special allowance to the Manjeri Hospital Assistant, the item will be reduced by Rs 90. The additional charges for servants

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servants have been sanctioned on the orders quoted. The provision for dieting patients shows a large increase even over the regular Estimate and will be reduced to Rupees 4200.

Budget 1876-77.		4670
Regular Estimate	1875-76	3700
Budget 1875-76		3200

Hospitals and dispensaries will therefore cost Rupees 4650. The provision for sanitary improvements must be reduced from Rupees 3000 to Rupees 1500 for want of funds. Statement IV B is corrected accordingly. The Contributions to the Calicut and Palghaut municipal dispensaries

dispensaries are estimated at Rupees 5000 but no reason is given for the increase above the amount approved by Government for the current year viz Rupees 3250 which will accordingly be entered in.

The other items under Grant III call for no remark. The total is Rs. 20900 chargeable as follows.

General fund	20500
Endowment fund	400
	20900

Grant IV. The provision for controlling establishment at the Presidency is Rs. 980 and for that in the Collectors office Rs. 590. The allotment for contingencies is reduced by Rs. 400. The total grant is as follows

Road fund	2160
General fund	500
	2660

The Board can only provide Rupees 2050 as general reserve.

The abstract of the budget is as follows.

Receipts		Expenditure.		
Road funds	237360	Grant I	Road fund 235140	
Endowment fund	400		General fund 2760	237900
General fund	55330	Grant II	General funds	29510
		Grant III	General funds 20500	
			Endowment funds 400	20900
			General funds 510	2660
		General 75 Reserve		2050
		Balances Road fund	70	
		Endowt. fund	"	
		General fund	—	70
	293090			293090

I have the honour to be Sir Your most obedient humble servant

H Elliott

Ag Secretary

To

The Chief Secretary to Government

with 2 original letters & 6 enclosures

which are returned.

83D

Charges		1875-76.	1876-77.
Grant I			
New Works	Communications	59,430	40,560
	Educational	400	"
	Sanitary & Mis	2,400	"
Repairs	Communications	117,310	121,720
	Educational	1,400	730
	Sanitary & Mis	3,000	2,000.
Cost of Establishment P.W.D.		38,020	34,470
Petty Establishment		2,700	2,820
Tolls and Ferries		1,000	1,000
Road Fund Reserve		26,320	22,050
Contributions to other Circles		2,880	2,500
Other Items		10,710	10,050.
		265,570	237,900.
Grant II			
Inspection		2,470	2,470
Local Fund Schools		38,370	17,010
Grants-in-aid		5510	9000
Miscellaneous		1450	1030
		47,800	29,510
Grant III			
Hospitals		9,890	11,650
Vaccination		1,900	2,000
Sanitary Establishment		3,000	1,500
Chaultries		700	770
Miscellaneous		4980	4980
		20,470	20,900
Grant IV			
Supervision & management		3,130	2,660
Road Fund Reserve		"	2050
Balances.			
Road Fund		3030	70
Endowment		120	"
General Fund		70	"
		70	0.
Total-		3,40,190.	293,090

2. The Board of Revenue estimate that the closing balance of the Road Fund for the current year will be Rs 16,830 against 2,000 estimated by the President. The Revenue Board's estimate is based on the presumption that only 93.3 per cent of the allotment of the year will be spent by the P.W.D. 90.8 per cent by "other Agency". The deficit of Rupees 13,000 expected by the President under General Fund is reduced by the Board to Rs 650 by disallowing the additional expenditure involved in the educational scheme recently proposed for the circle.

These

These alterations are approved-

3. The Circle Board desire that the Provincial grant may be fixed at the same amount as that allowed for the current year- The allotment already determined on is Rs 1,10,030 and the Government cannot allow an increase; if the arrangements proposed in G.O. dated 8 October 1875- No 1986, and now under reference to the Board of Revenue are of a nature to give relief to the Circle funds- The Resident's estimates for 1876-77 shew a large deficit

deficit under the General Fund; in consideration of the increased opening balance estimated by the Board of Revenue under Road Fund, the transfer on this account of Rs 15,000 from the Provincial grant for roads to the General Fund is sanctioned as proposed-

4- The alterations made by the Board in the allotments for works are approved- It is observed that the repair of certain roads costing Rs 3000 hitherto carried out

out by the Revenue Department and mainly superintended by the local Tahsildars is now proposed to be transferred to the Sanitary Department. The Board of Revenue have made considerable reductions in the allotments for Education and Sanitation in order to balance the Budget The Government pass the Budget and accept these alterations pending a reply to the S.O. quoted in the last.

14 Board of Revenue
6 Revenue Deptt
11 Pub Works Deptt
6 Surgeon Genl & Sanitary Deptt
6 Sanitary Commrs
7 Directs of Pub Instn
6 Accts Genl
6 Presdt Mal Comm Malabar

Last paragraph

24/1/16

Deptl 24/1/16

Govt. of {1876} Madras.

Sowar

Trul

To

Dated 14 January 1876, No. 62
Recd.

Nos. 79–80

L.T. Brodet Ret. of Talent
Cuddapah for 76, 7, annexed