

(1) Number of Pages 18
(2) Date of repair 30.5.68
(3) Initials of the Referencer 21.1.18

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

562

Press
Mis.

Dated

22.3.1875-196

Not to be folded or roughly handled

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.

* As shown for schools.

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.

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 $4\frac{1}{2}$ 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.

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

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.

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 1,17,910, 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
Total	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.			
	Num-ber.	Fixed Stipends and other Charges.	Results Grants.	Total.	Num-ber.	Fixed Stipends and other Charges.	Results Grants.	Total.
High School	1	Rs. 6,964	Rs. ...	Rs. 6,964	1	Rs. 6,707	Rs. ...	Rs. 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 in the allotment for dispensaries, and of Rupees 1,200 in the part of it which relates to salaries. Of this, Rupees 36 (Manjeri) is sanctioned in G. O., Financial Department, dated 1st September 1874, No. 1,465. Rupees 1,140 are the increase for the Assistant Apothecary whom the Local Fund Board wish to be put in charge of the Vythery Hospital as already mentioned. Rupees 110 seem to be for an

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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 Massaljes 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—

Endowment Fund	Rs.
General Fund	360
	22,500
	<u>22,860</u>

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—

Road Fund	Rs.
General Fund	2,290
	840
	<u>3,130</u>

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.

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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	2,75,030
Endowment Fund	480	Grant II. ... { General Fund	360	54,190
		Grant III. ... { Endowment Fund	22,500	
		General Fund		22,860
		Grant IV. ... { Road Fund... ..	2,290	
		General Fund	840	3,130
		General Reserve		3,190
		<i>Balances.</i>		
		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.

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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

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—

Road Fund		\$8
General Fund.....	1,777,460	
	<u>41,050</u>	
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

56. Grant I. is—

Proceedings of the Madras Government, Financial Department,
4th March 1875.

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.			
	Num-ber.	Fixed stipends and other charges.	Results Grants	Total.	Num-ber.	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 10,626 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.

Proceedings of the Madras Government, Financial Department,
4th March 1875.

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		2,780		1,78,820
		Grant II. ... General Fund ...	...		30,110
		Grant III. ... Do. ...	...		6,100
		Grant IV. ... { Road Fund ...	1,410		
			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.

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balance brought forward—		Grant I.	
Road Fund... ..	4,000	New Works—	
Endowment Fund ...	80	Communications ...	1,26,060 59,430
General Fund	26,000 15,000	Educational	1,400 2,350
Allotments from General Revenue.		Sanitary and Miscel- laneous	5,400 5,610
Provincial Funds—		Repairs—	
For Roads	1,32,220 1,32,220	Communications ...	1,12,870 1,17,310
For Schools, &c. ...	24,090 45,110	Educational	1,400 1,400
For Hospitals, &c....	1,020	Sanitary and Miscel- laneous	3,500 3,500
Special Funds	38,500 35,600	Cost of General Esta- blishment, P. W. D.	57,370 41,760
Cess on Lands	80,000 80,000	Petty Establishment ...	2,700 2,700
Tolls	38,000 35,000	Road Fund Reserve ...	23,660 26,320
Contributions from other Circles and Munici- palities	7,400 8,450	Other Items	8,970 14,650
Receipts from Endow- ments, &c.	1,350 500	Grant II.—	
Miscellaneous	70,600 6,000	Inspection... ..	2,470 3,820
		Local Fund Schools ...	25,010
		Hindu and Moplah } Schools... .. }	31,060 { 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 Establish- ment	3,500 3,000
		Other Items	5,540 6,430
		Grant IV.—	
		Supervision and Man- agement	3,050 3,130
		General Reserve	2,370 3,190
		Balances—	
		Road Fund	460
		Endowment Fund ...	120
Total	4,22,160 3,58,980	Total	4,22,160 3,58,980

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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

	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	

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,

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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.		CHARGES.	
	RS.		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

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

7. TELlicherry.

RECEIPTS.			CHARGES.		
	1874-75.	1875-76.		1874-75.	1875-76.
	RS.	RS.		RS.	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 Miscel- laneous	...	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 Mis- cellaneous	1,670	2,020
Cess on Land	34,000	34,500	Cost of General Esta- blishment, 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 Endow- ments, &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 Miscel- laneous	900	1,000
			Other Items... ..	2,300	2,010
			Grant IV.—		
			Supervision and Man- agement	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.

*Proceedings of the Madras Government, Financial Department,
4th March 1875.*

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	2,500	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.		CHARGES.	
	RS.		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.)

W. HUDLESTON,
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.

526

Ac: 1875: 244
Cost. of 1875: 311.019. 311.019

FINANCIAL.

To
THE BOARD OF REVENUE,
Ac., Do., Ac.

Dated March 4th,
1875.
Recd. 22 1/2

Recd.

G.O., 4th March 1875, No. 498.

Recd.

MARCH.
Nos. 44-45.

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

245562
Signed
22 March 75