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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.
~~Revenue.~~

DEPARTMENT.

G.O. No.	000.201	~~Press~~
B.P. No.		Mis. ✓
Dated	25.1.	1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
14th January 1876.*

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

	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

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

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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.
Public Works Department ...	RS 2,46,647	RS 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.	Second half.	Total	Grant.
1874-75 ..	RS 13,488	RS 16,638	RS 30,126	RS 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

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

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.

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 5,000 are entered for contributions to the Municipal Dispensaries at Calicut and Palghat. 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.

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

	Road Fund	Endowment Fund	General Fund	Total
	RS.	RS.	RS.	RS.
<i>Receipts.</i>				
Balances ..	10,900	..	13,300	24,200
Allotments, &c. ..	1,32,220	..	24,090	1,56,310
Provincial Funds ..	37,500	..	2,500	40,000
Special Funds ..	78,070	..	25,330	1,03,400
Rates and taxes ..	..	..	3,000	3,000
School fees ..	6,900	..	450	7,350
Contributions, &c. ..	..	150	690	840
Endowments, &c. ..	24,000	..	800	24,800
Miscellaneous ..	..	..	..	..
Total ..	2,89,590	150	70,160	3,59,900
<i>Expenditure</i>				
Grant I.—	1,95,000	..	5,000	2,00,000
New Works and Repairs..	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
Total ..	2,70,435	..	10,340	2,80,775
Grant II. ...	..	150	37,400	37,550
Grant III. ...	2,330	..	22,500	24,830
Grant IV. ...	..	..	570	570
Total ..	2,72,765	150	70,810	3,43,725
Balances ...	16,825	..	650	17,475

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,

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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:—

Road Fund	Rs 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.

New Works ...	Rs 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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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. as follows:—

Road Fund	Rs 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 or to 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

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
Rosspudiangade ...	42	3	2
Tanoor ...	40	3	2
Ponany ...	38	3	2
		31	20
Reduced ...	11 × 3 × 12 = 1,056		

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.

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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.—

Road Fund...	RS
Endowment Fund	2,37,360
General Fund	400
	53,330
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

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

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.

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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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:—

Road Fund	RS
General Fund	2,35,140
	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 the Board. 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

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
Rattapalayam	43	3	2
Tanoor	40	3	2
Ponany	38	3	2
		31	20

Reduced ... $11 \times 8 \times 12 = 1,056$

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.

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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 under Middle-class Schools, Rupees 2,150 under Hindu Elementary School Rupees 6 000 under Moplah Schools, and Rupees 4,800 in the lump. The total 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 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 several classes of schools. The President will submit a revised Statement II. 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
	<u>29,510</u>

10. GRANT III.—SANITATION, ETC.—The cost of hospitals and dispensaries estimated at Rupees 12,210, or in excess of the current year's grant by Rs. 2,330. The increase occurs chiefly under Medical Subordinates, servants, and diet 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 contribution to the Calicut and Palghat 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. Other items under Grant III. call for no remark. The total is Rupees 20,900 chargeable as follows.—

	RS.
General Fund	20,500
Endowment Fund	400
	<u>20,900</u>

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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
	<u>2,660</u>

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	2,37,360	Grant I .. { Road Fund	2,35,140	2,37,900
Endowment Fund	400	General Fund	2,760	
General Fund	55,330	Grant II .. General Fund	20,500	20,900
		Grant III .. { General Fund	400	
		Endowment Fund		
		Grant IV. { Road Fund	2,150	
		General Fund		
		General Fund Reserve		
		Balances—		
		Road Fund	70	
		Endowment Fund		70
		General Fund		
Total	2,93,090	Total		2,93,090

(A true Extract.)

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

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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		CHARGES.	
1873 76	1873 77	1873 76.	1876 77.
RS.	RS.	RS.	RS.
Balances—		GRANT I	
Road Fund ...	16,830	New Works—	
Endowment Fund ...	80	Communications ..	59,430 40,560
General Fund ...	18,250 650	Educational ..	400
Allotments from General		Sanitary and Mis-	
Revenue—		cellaneous ...	2,400
Provincial Funds—		Repairs—	
For Roads . . .	1,32,220 95,030	Communications ..	1,17,310 1,21,720
„ Schools . . .	24,000 7,630	Educational ..	1,400 730
„ General Purposes	15,000	Sanitary and Mis-	
Special Funds ...	35,600 35,000	cellaneous ...	3,000 2,000
Cess on Land ...	80,000 78,000	Cost of Establishment,	
Tolls	35,000 32,000	Public Works Dept.	38,020 34,470
Fees in Schools, &c. .	3,000 3,000	Petty Establishment . .	2,700 2,820
Contributions from other		Tolls and Ferries ...	1,600
Endow-	8,150 7,750	Road Fund Reserve . .	26,320
ments	500 500	Contribution to other	
Miscellaneous ..	3,000 3,000	Circles ...	2,880 2,500
		Other Items ..	10,710 10,050
		GRANT II.	
		Inspection ..	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 Man-	
		agement ..	2,130 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	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

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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. 1936, 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 allotment for Education and Sanitary in order to balance the Budget Government pass the Budget and accept these alterations in the last paragraph.

(True Extract.)

[Signature]
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.

Ed J. Wright.

Prosser & Partners

No 278

Book of 1876-1877

FINANCIAL.

THE BOARD OF REVENUE,

Ac.

Accounting, 1876

1876

1876-1877

60 310 J. H. J. 1876, No 12

JANUARY.
NO. 78-80.

1876-1877

Adopted & 25th May 1876