

(1) Number of pages 10
(2) Date of repair 10/8/80
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1899	Press.
B.P. No.		Mis.
Dated	2.4.1877	197

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

15th March 1877, No. 920.

Local Funds—Budgets.

Read the following papers:—

No. 168. *Proceedings of the Board of Revenue, dated 22nd December 1876, No. 3254.*

Read the following papers:—

From W. LOGAN, Esq., President of the Local Fund Boards, Malabar District, dated 25th October 1876, No. 403, submitting Local Fund Budget of Tellicherry Circle for 1877-78.

From the same officer, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 9th November 1876, No. 427.

I HAVE the honor to forward herewith, for the decision of Government, copy of a resolution (paragraph 6) of the Tellicherry Local Fund Board passed at a meeting held on the 25th September last. The Local Fund Board agree to bear a moiety of the cost of the Tellicherry Municipal Dispensary, and I think this arrangement is unobjectionable.

ENCLOSURE No. 1.—Extract from Proceedings of Local Fund Board.

From Surgeon-Major H. KING, A.M., M.B., Acting Sanitary Commissioner for Madras, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 17th November 1876, No. 1,294.

I HAVE the honor to state that the provision for sanitary purposes in the Budget Estimate of the Tellicherry Circle for 1877-78 is quite inadequate, and to request that the Board of Revenue will be good enough to direct a revision of the item Grant III *d*.

2. I, in most cases, take one-third of the land-cess as "available income," and the ratio per cent. of the sanitary allotment under Grant III, to this third, as a measure of the attention of Local Boards to sanitary wants. This method, applied in this case, gives a percentage of only 3.5. In this circle, however, the land-cess does not, as it does in others, form the principal source of income. It amounts, as estimated for 1877-78, to Rupees 34,500, while tolls and house-tax are estimated to yield Rupees 35,000 and Rupees 30,430 respectively. If these latter sums are added to one-third of the land-tax, to constitute "available income" sanitary expenditure under Grant III amounts to about one-half per cent.

3. The sum allotted for sanitary purposes is Rupees 400, the same as that devoted to travelling allowances. Of this Rupees 250 are assigned to water-supply,

Rupees 150 to fairs and festivals; nothing to the cleansing of large towns which, to judge from the census returns, abound in the circle.

4. The allotment for vaccination is also insufficient. It barely provides for an Assistant Superintendent, and the lowest number of first-class vaccinators on the lowest scale of pay.

The Budget Estimates of the Tellicherry Local Fund Circle for 1877-78 will be submitted for the orders of Government.

2. REGULAR ESTIMATE, 1876-77.—The balances to be brought forward are a deficit of Rupees 1,359 under Road Fund, and a credit of Rupees 7,089 under General Fund. The Local Fund have entered under Provincial grant for roads the full amount of the original assignment, Rupees 52,450, taking no account of the reductions made in the course of the year. These were Rs. 3,305 under G.O., dated 14th March 1876, No. 506, recredited under Surplus Pound Fund; and Rupees 14,332 under G.O., dated 13th May 1876, No. 859. The sum to be entered in the Regular Estimate is, therefore, Rupees 34,813. The Board observe that in the budget of the current year and apparently also in the Regular Estimate, the realizations from fines and penalties are divided between the Road and General Funds, whereas the whole should be credited to the latter. The other items of receipt call for no remark. The totals are—

	RS.
Road Fund	1,47,062
General Fund	29,139
Total	1,76,201

3. Under expenditure in Grant I the Local Board enter figures as per margin which purport to be 95 per cent. of the allotments made. According to the registers kept in the Board's Office, the grants are New Works Rupees 49,749* and Repairs Rupees 58,229. The proportion taken by the Local Fund Board as giving the probable outlay is likely to be realized, and will be applied in the Board's estimate to the true grants. Under the head repayment of loan Rupees 3,955 are entered, the explanation being that "instalment and interest are calculated on Rs. 37,000 drawn within the year, the amount entered in the budget, Rupees 1,290, representing only the sums payable on account of the loan funds drawn up to March 1876. It is not apparent how the amount has been computed. A half-year's payment of interest with an instalment (one-twentieth) of principal would amount to Rupees 2,682½, and with the budget allotment would come to Rupees 3,972½. The President will explain the entry and also that of Rupees 4,220 for the same purpose in the budget of 1877-78. The other items under Grant I and under the remaining grants are accepted. The following is the Regular Estimate of expenditure:—

	RS.
Communications—	
New Works	58,303
Repairs	62,913
Total	1,16,216
* In Budget	52,510
Item No. 4 withdrawn	4,810
Subsequent grants	47,700
Total	49,749

	Road Fund.	General Fund.	Total.
	RS.	RS.	RS.
Grant I—	47,260	24	47,284
New Works, Public Works Department	56,650		56,650
Repairs ... {Public Works Department	1,580	1,145	2,725
{Other Agency	25,980	6	25,986
Establishment, Public Works Department	420		420
Tolls and Ferries	1,050	12	1,062
Tools and Plant	3,957		3,957
Contributions	3,955		3,955
Loan			
	1,40,852	1,187	1,42,039
Grant II.		21,924	21,924
Grant III.		6,596	6,596
Grant IV.	1,580	310	1,890
	1,42,432	30,017	1,72,449
Receipts	1,47,062	29,139	1,76,201
	4,630	—878	3,752

These balances will be taken to the budget of 1877-78. It is probable that the small deficit under General Fund will be met by savings under Grant II, but it is not such as to cause inconvenience, and the Board cannot point to any particular item under the grant which can be reduced.

4. BUDGET OF 1877-78.—STATEMENT I-A, REVENUES AND RECEIPTS.—The complete withdrawal of Provincial grants, which in 1875-76 were Rupees 79,022, and in 1876-77 originally given to the extent of Rupees 60,970, has compelled the Local Fund Board to propose the reimposition of the house-tax, which is estimated to produce Rupees 30,430. The insufficiency of the land-cess and other sources of income to meet the necessary requirements of the circle is known to Government, and papers on the subject of providing some remedy are now before them. In submitting the Board's Procs., 14th July 1876, No. 1,806.

papers to Government, the Board have recommended the imposition of the house-tax, in favor of which there appears to be a consensus of opinion, and it is apparent that without some increase of taxation the necessities of the circle cannot be met. The proceeds of the house-tax will be applicable to education and sanitation and other purposes of the General Fund throughout the whole circle, and not merely in the places where it is levied. Without this condition, which must, the Board think, be allowed even though it contravenes the Local Fund Rules, the levy of the tax will be useless. The estimated incidence of the tax is shown in the margin. It is to be imposed on 28,000 houses in the first five classes. The valuation, with reference to which the classification is made, is not given, but the Board presume that it is that found in paragraph 48 of Mr. Logan's letter recorded in Board's Proceedings, dated 14th July 1876, No. 1,806, for the whole district, and, if so, it is very moderate.

	RS.	RS.	Houses in each Class per Cent. of those in the Circle.
1st ...	809 at 5	4,045	75
2nd ...	960 " 3	2,880	39
3rd ...	4210 " 2	8,420	391
4th ...	8154 " 1	8,154	757
5th ...	13,867 " 8	6,933	1288
	28,000	30,432	2609

Twenty-four per cent. of the houses in the circle are left untaxed. The Board recommend the proposal for sanction.

5. A sum of Rupees 35,000 is estimated under tolls against Rupees 40,000 in the current year. The decreased estimate is adopted with reference to actuals, and it is said that the proceeds of tolls have hitherto been over-estimated. The actuals of 1875-76 were Rupees 33,046. It appears, however, from the Local Fund Board's resolution of the 6th September that two new tolls are to be established and that the tolls on boats at the Pyoli lock are to be

Anjerakandi cross roads.
Bowalli Bridge.

raised to four annas for a large and two annas for a small boat. Further details must be furnished regarding these proposals, but meantime the budget entry will be left undisturbed. It is presumed that the new tolls are not to be placed under the Local Funds Act. The President will submit with his further report a list of existing tolls and a schedule of the rates levied and proceeds of each, and also a map showing their positions. The Local Fund Board take credit in the budget for a further sum of Rupees 6,000 from loan funds for the Periah Ghaut and Keroth Roads. The Road Fund Budget proposes an additional appropriation from the one-third land-cess of Rupees 6,000, but the Board think that it be raised to Rupees 7,000 to balance the Budget, which, owing to the incorrect preparation of the Regular Estimate, opens with a balance less by about Rupees 5,000 than that entered by the Local Fund Board. Allowing for such an appropriation, the receipts are as follow:—

Road Fund	95,180
General Fund	36,300
Total	1,31,480

6. GRANT I.—STATEMENT II, ROAD FUND.—The Local Board have been unable to allot any money for new works except the Rupees 6,000 to be borrowed for the Periah and Keroth Roads. The expenditure entered is notwithstanding Rupees 98,860 or in excess of the available receipts as above shown. Further reduction is, therefore, required. The grant for repairs is Rupees 57,247, of which Rupees 10,237 are for petty repairs. This includes Rupees 899 allotted in the lump to be appropriated hereafter. The proper source to be relied on for appropriations not now foreseen as necessary is the reserve, and the allotment of Rupees 899 just referred to will be struck out. The Local Fund Board have already reduced the road maintenance grants entered in the appendix by five per cent. (except items 10, 11, and 26 aggregating Rupees 1,980), and those of four roads (items 2, 10, 14, and 15; total Rupees 4,685) in

New Works	8,000
Repairs	50,470
Establishment	16,730
Tools and Plant	600
Contributions	5,030
Loan	4,220
Reserve	8,510
Balance	20
	95,180

the Statement II-A, Part II. The grants left unreduced thus aggregate Rupees 45,550, and to balance the budget the five per cent. reduction must be applied all round. The grant for repairs will then be Rupees 54,070, of which Rs. 52,790 will be in favor of the Public Work Department, and Rupees 1,280 in favor of Other Agency. The share of cost of general management will be Rs. 1,450, and the Road Fund reserve Rupees 8,510,

which is less than the full amount by Rupees 550. The Road Fund will close with a balance of Rupees 20.

7. STATEMENT II-A—PART III.—Item 10 under Communications, Repairs, must be transferred to the appendix. Rupees 200 are allotted for repairs of school-houses and Rupees 1,150 for repairs of chuttrums, bungalows, &c. These should be classed as civil buildings, with reference to G.O., Financial Department, 9th June 1876, No. 1,050.

8. Grant I is distributed as follows:—

Road Fund	93,710
General Fund	1,360
Total	95,070

9. GRANT II., EDUCATION.—The provision for inspection remains the same as in the current year. There is an increase of Rupees 300 under salaries in middle-class schools owing, it is said, to the proposed increase of salary to the Head Master of the Taliparamba School and to the provision for a Head Master in the Anjerakandi School. The Board are not aware that the increase has been sanctioned, and the President will report on the point. Under Hindu Elementary Schools and Moplah Schools there is an increase of twelve schools, seven of the former and five of the latter, and of Rupees 2,400 in the cost. The increase is explained partly by the increase in the number of schools and partly by the necessity of paying higher salaries under the scheme to teachers who have undergone training and partly by increase of allotment for results earnings. This provision for results grants in village which exceeds by Rupees 1,730 the grant of last year must be reduced by Rupees 1,000 for want of funds. Rupees 330 are entered as commission to book-hawkers, but no sale proceeds are entered on the receipt side, nor is than any entry to provide for replenishing stock. The President is requested to explain the arrangements made with the hawkers, and whether any Local Fund money is sunk in providing stock. If it be the case that the proceeds of sale are carried to a separate and special account, the course is highly irregular. Grant II is Rupees 25,940 chargeable to the General Fund.

10. GRANT III.—Under Hospitals and Dispensaries, Statement IV-A, four servants are entered at a cost of Rupees 410 against two in 1876-77 costing Rupees 240. It is explained that a ward peon on Rupees 8 is wanted in the Manantoddy Hospital, and sanction is requested. But this accounts only for a portion of the increase, and the provision for servants will be reduced by Rupees 70. The grant for hospitals will then be Rupees 3,220 against Rupees 2,290 for the current year. Under Vaccination Rupees 1,200, or an increase of Rupees 100 to meet the cost of temporary vaccinators, are entered. Provision must, however, be made for the new scale. There is at present only one Superintendent for the whole district, to whose salary (Rupees 70) the Telli-cherry Board contribute Rupees 20-10-0. The Vaccine Establishment consists of two first-class (on Rupees 18) and two second-class vaccinators (on Rupees 10). A Superintendent on a minimum salary of Rupees 40 must be provided for and also four first-class vaccinators as there are four taluqs. The least sum that will suffice is, therefore, the ordinary provision of Rs. 1,100 and Rupees 353 in addition. To provide for batta, &c.,

Rupees 1,500 will be entered in the budget. The Sanitary Commissioner complains that the grant for Sanitation, Rupees 400, is quite inadequate. This is no doubt true, but there are no funds. The provision for Travellers' bungalows is stated in the covering letter to be the same as in the current year, but the budget shows it Rupees 100 higher. The excess will be struck out in Statement I-B and Statement IV-A. The Local Board have agreed, with reference to G.O., dated 5th May 1876, No. 796, to contribute half the net cost of the Tellicherry Dispensary, and the contribution is, therefore, raised from Rupees 600 to Rupees 1,500. There is no dispensary in the plain taluqs of the circle, and the inhabitants, no doubt, benefit largely by the Municipal institution. The arrangement proposed may, therefore, be sanctioned.

11. Grant III is Rupees 8,030 chargeable to the General Fund.

12. GRANT IV.—The contribution for controlling establishment at the Presidency will be Rupees 410, and that for the establishment in the Collector's Office the same. The Local Board propose to entertain a second clerk on Rupees 15 per mensem for their own office, and this may, the Board think, be allowed. Grant IV is Rupees 2,000 chargeable as follows:—

	RS.
Road Fund	1,450
General Fund	550
Total	2,000

It is impossible to provide any General Fund Reserve.

13. The following is an abstract of the budget:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund	95,180	Grant I. ... (Road Fund	93,710	
General Fund	36,300	General Fund	1,360	95,070
				25,940
		Grant II. ... General Fund		8,030
		Grant III. General Fund	1,450	
		Grant IV. (Road Fund	550	
		General Fund		2,000
		Balances—		
		Road Fund	20	440
		General Fund	420	
Total	1,31,480	Total		1,31,480

(True Copies and Extract.)

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

No. 169. *Proceedings of the Board of Revenue, dated 2nd February 1877, No. 1544 (Miscellaneous).*

Read the following letter from Surgeon-Major G. BIDIE, M.B., Secretary to the Surgeon-General, Indian Medical Department, to the Secretary to the Board of Revenue, dated Fort St. George, 25th January 1877, No. 545:—

I have the honor, by desire of the Surgeon-General, to submit to your Board the following remarks on the 1877-78 Local Fund Budget Estimate, Grant III, of the Tellicherry Circle:—

Manantoddy Dispensary.—The provision made under the headings Medicines and Apparatus, Diet and Furniture, &c., is in excess of the past year's (1875-76) expenditure and the current year's grant. It is impossible to offer any remarks as to the necessity or otherwise for this increase in the absence of explanation as requested in paragraph 2 of this office letter, No. 8490, of 29th November 1876.

2. The other items call for no special remarks.

Submitted to Government in continuation of Board's Proceedings, dated 22nd December 1876, No. —.

(A true Copy and Extract.)

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

No. 170. ORDER THEREON, 15th March 1877, No. 920.

The estimated receipts and expenditure of the Tellicherry Local Fund Board for 1877-78 are compared below with the sanctioned estimates for the current year:—

RECEIPTS.	Estimate, 1876-77.	Estimate, 1877-78.
	RS.	RS.
Balances—		
Road Fund	10,000	4,630
General Fund	7,100	— 880
Allotments from General Revenue—		
Provincial Funds—		
For Roads	52,450	..
„ Schools	8,520	..
Special Funds	18,250	20,200
Cess on Land	34,500	34,500
Tolls	40,000	35,000
House-tax	..	30,430
Fees in Schools	..	400
Contributions from other Circles, &c.	400	400
Miscellaneous	470	400
Total	37,850	6,800
	1,89,540	1,31,480

CHARGES.		Estimate, 1876-77.	Estimate, 1877-78.
		RS.	RS.
GRANT I.			
New Works—			
Communications	..	52,510	6,000
Repairs—			
Communications	..	57,770	54,070
Civil Buildings	..	210	100
Miscellaneous Public Improvements	..	1,000	1,250
Establishment, P. W. D.	..	25,360	12,900
Petty Establishment	..	1,800	1,800
Tolls and Ferries	..	290	480
Tools and Plant	..	1,410	610
Road Fund Reserve	..	13,800	8,510
Contributions to other Circles, &c.	..	4,870	5,030
Miscellaneous	..	1,390	4,320
GRANT II.			
Inspection	..	2,470	3,200
Local Fund Schools	..	14,270	14,940
Results Grants	..	4,930	7,470
Miscellaneous	..	570	330
GRANT III.			
Hospitals and Dispensaries	..	2,290	3,220
Vaccination	..	1,100	1,500
Sanitation	..	400	400
Choultries and Musafirkhana	..	420	420
Travellers' Bungalows	..	990	990
Miscellaneous	..	600	1,500
GRANT IV.			
Establishment	..	1,890	2,000
Balances—			
Road Fund	..	..	20
General Fund	..	..	420
Total	..	1,89,540	1,31,480

The main feature of the Budget is the proposal to reimpose the house-tax—a measure which the Local Fund Board consider to have been rendered absolutely necessary by the withdrawal of the Provincial grant, and the Board of Revenue remark that it is apparent that without some increase of taxation the necessities of the Circle cannot be met.

2. The Government presume, with the Board of Revenue, that the valuation is that given in paragraph 48 of Mr. Logan's letter recorded with the Proceedings of the Board of Revenue, dated 14th July 1876, No. 1806, now under the consideration of Government.

3. In recommending the proposal for sanction, the Board of Revenue remark that it will be necessary to allow the house-tax to be applied to Education and Sanitation and other purposes of the General Fund throughout the whole Circle and not merely in the places where it is levied.

4. Section 36 of the Act provides that "the tax on houses shall not be imposed except in villages, or groups of villages, or townships, in which a school supported by a Government grant-in-aid already exists, or in which the inhabitants are prepared to establish a school under such rules as may at the time be in force in respect of educational grants-in-aid, or in which the Government shall determine to establish a school." Rule IX declares that "villages, groups of villages, and townships" in which the house-tax is imposed shall be denominated Unions, and Rule X provides that the Union funds "shall be applied in the first instance to meet the educational expenditure of the Union, but in the event of there being a surplus after meeting such expenditure it shall be competent to the Local Fund Board to appropriate it for expenditure within the Union on any object tending to the health, comfort, or convenience of the people."

5. The only relaxation of the above conditions which the Government can approve is the substitution, as regards Malabar, of the word "Amshom" for "Union" in Rule X. The reimposition of the house-tax is sanctioned accordingly, on the distinct understanding that it shall only be levied in Amshoms in which full provision is made for the elementary educational requirements of the people, and the whole amount levied shall be expended within the limits of the Amshom in which it is raised, or carried forward as a balance to credit. The President will submit a revised Budget, showing in detail the arrangements which he proposed to make for compliance with the above instructions, a provisional sanction being accorded to the Budget now under consideration, which will probably require little amendment except in matters of detail. Credit may be taken for the continuance of the Provincial grant to old rate schools of Rupees 1,886.

6. The transfer of Rupees 7,000 from the General Fund to the Road Fund is sanctioned, if on revision it is found that so large a sum can still be spared for the purpose; if not, the allotment for repairs to roads must be reduced by more than the 5 per cent. already deducted from the usual grants.

7. The Government concur in considering it advisable that two new tolls should be established as proposed, and await the further report called for.

8. The recommendations of the Board of Revenue with reference to the Vaccination establishment, the contribution to the Tellicherry Dispensary, and the entertainment of a second Clerk in the Local Board's office, are approved.

(True Extract.)

J. H. M. W.
Under Secy. to Govt.

To the Board of Revenue, with six enclosures.

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

Exd. A. S. Rodgers.

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FINANCIAL

THE BOARD OF REVENUE,
&c., &c., &c.

Printed March, 1874.

Issued - 9

G.O. 15th March 1877, No. 920.

Reels

MARCH
Nos. 168-170.

Local Funds - Budgets - Budget Estimate of
Liberty Circle for 1877-78, reviewed.

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