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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1260	Press / Mis.
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Dated 10-6-1875	

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Not to be folded or roughly handled

Local Fuuds—Reports.

No. 113. Read the following Proceedings of the Board of Revenue, dated 15th May 1875, No. 1310:—

Read letters from the President of the Local Fund Boards, Malabar District, dated 23rd and 20th January 1875, Nos. 387 and 382:—

THE Local Fund Reports of the Calicut and Tellicherry Circles for 1873-74 are submitted for the information of Government.

CALICUT.

2. The subjoined statement compares the receipts and charges of the year with those of the previous year:—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.	*New Works.*	Rs.	Rs.
1. Balance	20,386	10,991			
2. Provincial grant for Roads	1,32,220	1,32,220	1. Communications { By P. W. D.	94,017	1,09,563
3. Do. for Schools (Ordinary)	7,630	7,630	,, O. A.	3,080	1,191
4. Do. for do. (Special)	.....	18,340	2. Educational ..... Do.	20	1,060
5. Do. for Moplah Schools	.....	1,800	3. Sanitary and Miscellaneous { By P. W. D.	388	1,479
6. Special grant for general purposes	.....	3,060	,, O. A.	902	656
	[illegible]	33	*Repairs.*		
8. Ferry Rents	28,369	21,993			
9. Avenues	2,933	3,933	4. Communications. { By P.W.D.	96,278	1,07,666
10. Miscellaneous	4,558	1,431	,, O. A.	5,919	9,559
11. Road-cess	2,502	.....	5. Educational ..... Do.	541	1,817
12. Land-cess	74,857	74,523	6. Sanitary and Miscellaneous { By P. W. D.	1,303	1,332
13. Tolls	32,559	38,253	,, O. A.	819	2,751
14. House-tax	19,328	9,513	7. Public Works Department Supervision	53,825	51,563
15. Cess under Act VI. of 1863	30	.....	8. Petty Establishment	5,756	10,365
16. Fees in schools	1,670	1,720	9. Tolls and Ferries	386	1,394
17. Contributions	362	648	10. Tools and Plant	2,162	2,994
18. Educational Receipts	152	508	11. Contingencies	719	.....
19. Sale of books	818	.....	12. Contributions	7,578	1,326
20. Hospitals and Dispensaries	299	282	13. Survey, &c	.....	419
21. Choultries	351	438			
23. Miscellaneous	3	4	Total Grant I	2,73,643	3,05,137
23. Fees from Travellers' Bungalows	1,333	898			
24. Loan from Imperial Funds	.....	11,684	14. Payment for Inspection	1,841	2,977
25. Refund of expenditure	.....	13,603	15. Training Schools	340	340
26. Sale-proceeds of materials	20	215	16. Local Fund Schools	25,144	18,562
27. Fines and penalties	45	.....	17. Salary Grants	.....	1,576
28. Sale of other property	24	.....	18. Results Grants	2,368	4,019
29. Public Works Receipts	2,070	285	19. Advances Recoverable	.....	904
30. Miscellaneous	65	5,792	20. Purchase of books for Moplah Schools and Local Fund Book Depôt	.....	1,401
			21. Charges for Book Depôt and Book Hawkers	.....	664
			22. Remuneration to Moplah Inspector	.....	24
			23. Stipends of Local Fund Schoolmasters	.....	182
			Total Grant II	29,693	30,649
			24. Hospitals and Dispensaries	6,253	7,266
			25. Vaccination	1,589	2,168
			26. Sanitation	4,218	2,988
			27. Choultries	600	645
			28 Bungalows	2,538	1,041
			29. Do. Fund Deposit	.....	194
			30. Contributions	4,135	2,822
			Total Grant III	19,333	17,124

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs.	Rs.		Rs.	Rs.
			31. Establishment at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies	2,188	2,337
			32. Refund of Road-cess	.....	96
			33. Miscellaneous	.....	61
			Total Grant IV...	2,188	2,494
			34. Miscellaneous Debt Account...	18	.....
			Total Expenditure...	3,24,875	3,55,404
Grand Total ..	3,35,866	3,69,795	35. Balance.....	10,991	14,391
			Grand Total...	3,35,866	3,69,795

* Road Fund ... ... Rs. — 2,601
General Fund ... ... + 13,592
Total... 10,991

3. Receipts.—The year commenced with a balance of Rs. 10,991,* and the actual receipts amounted to Rs. 3,58,804, making the total assets Rupees 3,69,795.

4. The actual receipts of the year show an increase of Rupees 43,324 over those of the previous year.

5. The following additional grants from Provincial Funds have been sanctioned by Government in their order reviewing the budget.

	Rs.
Special grant for Schools in lieu of House-tax	18,340
Do. for Moplah School	1,800
Do. for general purposes	3,060

6. The great diminution in the receipts from the Surplus Pound Fund was owing to the small balance that was available for transfer to it from the Pound Fund after meeting the legitimate demands, and to the receipts of 1872-73 having included the share of 1871-72.

7. The collections from tolls were Rupees 5,694 more than in the previous year. Rupees 1,000 of the increase are stated to have been derived from new tolls which were imposed only during a short time of the year. The remaining increase was due to increased traffic.

8. Rupees 9,513 were collected as house-tax, being the arrears of 1872-73.

9. In G. O., Financial Department, dated 25th March 1874, No. 502, an advance of Rupees 24,000 was authorized from the loan of Rupees 89,000 sanctioned for the Tambracherry Ghaut Road. A sum of Rupees 11,684 of loan money was expended, which is credited and debited.

10. The allotments sanctioned for Public Works according to the registers kept in this office were—

New Works.

	Rs.
Communications by Public Works Department...	1,02,287
Do. Other Agency	109
Educational, Other Agency...	1,620
Sanitary and Miscellaneous, Public Works Department ...	4,180
Do. Other Agency	816
	1,09,012

Repairs.

	Rs.	
Communications, Public Works Department	1,10,957	
Do. Other Agency	16,302	
Educational, Other Agency	1,420	
Sanitary and Miscellaneous, Public Works Department ...	1,266	
Do. Other Agency	4,169	
		1,34,114
Total...		2,43,126

The first item includes the sum of Rupees 11,684 expended from the Loan Fund sanctioned for the Tambracherry Ghaut Road.

11. The actual expenditure was—

New Works.	President and Accountant-General.	Controller.
	Rs.	Rs.
Communications by Public Works Department	1,09,563	85,857
Do. Other Agency	1,191	1,035
Educational, Other Agency	1,060	730
Sanitary and Miscellaneous, Public Works Department ...	1,479	1,479
Do. Other Agency	656	267
Total...	1,13,949	89,368
Repairs.		
Communications by Public Works Department	1,07,666	1,06,556
Do. Other Agency	9,559	7,405
Educational, Other Agency	1,817	1,324
Sanitary and Miscellaneous, Public Works Department ...	1,332	1,332
Do. Other Agency	2,751	2,693
Total ...	1,23,125	1,19,310
	2,37,074	2,08,678
Tolls and Ferries, Other Agency	.....	17
Grand Total ..	2,37,074	2,08,695

There are differences in nine out of the eleven items above specified. On the whole, the Accountant-General debits Rupees 28,385 more than the Controller. Of this Rs. 23,706 occurs in the first item. The President points out that the expenditure from loan money was twice debited by the Accountant General, but this accounts for only Rupees 11,684 of the difference. The Accountant-General is requested to favor the Board with explanation showing the causes of the differences in the several items. The remark of the President that the Accountant-General is practically invested with the power of disposing of Local Funds as he pleases seems almost justified, but it was never intended when correspondence with his accounts was insisted on, that his figures were to be adopted without question. It was meant that all differences and adjustments should be examined, discussed, and explained before the figures were finally adopted. Arrangements are in progress for immediate communication to Local Fund Boards of all rectification in Public Works Accounts ordered by the Controller, and it will apparently be necessary to arrange that no debits or credits shall be made on the orders of the Accountant-General unless full explanation is *at the time* furnished for the information of the Local Boards, who can then object if they please.

12. The expenditure according to the Controller was 85·83 per cent. of the sanctioned allotment. Under New Works, 81·97 per cent. was expended, and under Repairs 88·97 per cent. These results do not compare favorably with those obtained in the previous year.

13. The cost of establishment was as follows:—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department, General Establishment	51,565	48,602
Petty Establishment...	10,365	7,968
Tolls and Ferries	1,394	1,350
Total ...	63,324	57,920

The difference in the first two items is caused by the Accountant-General including debits appertaining to the previous year. The Controller's debit for supervision was 24·89 per cent. on the expenditure by the Public Works Department. Taking the Controller's figures which represent the expenditure of the year, the first item shows an excess of Rupees 872 over the budget provision, and the second item an excess of Rupees 4,988. The Controller is requested to report how the excess in the second item occurred, the petty establishment being a fixed one and no additions to it having been sanctioned so far as the Board are aware.

With regard to tolls and ferries, the Controller debits Rupees 17 under Works and Rupees 1,350 under Establishment, making a total of Rupees 1,367. The Accountant-General's debit is Rupees 1,394, or Rupees 27 in excess. The latter officer is requested to be good enough to explain the cause of the difference.

14. Eight hundred and sixty six miles of road were kept in good order, 53 miles constructed, and 41½ miles in progress. Sixty miles of the canal from Cochin to Ponani were maintained. The President states that "the general state of the communications is unsatisfactory, owing to the extensive failure of bridges supposed to have been permanently constructed before the Local Fund Board came into existence. Faulty designs, bad laterite stone, and the use of unseasoned or inferior timber is the general cause." Buildings for the three Local Fund Schools at Palghaut, Elupally and Edupal were constructed. Petty repairs to thirty school-buildings, fifteen Musaferkhanas and twenty-four Bungalows were carried out. Two Chuttrums at Beypore were constructed. Asphalting and repairs to the Manjeri Hospital were executed. Avenues were planted and maintained.

15. The principal new works in progress during the year were—

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	Rs.	Rs.	Rs.
1. Tambracherry Ghaut Road *viâ* Vytheri, Kalpatty and Sultan's Battery to the Mysore frontier	28,684	6,05,400	5,17,943
2. Karkoor Ghaut and Road *viâ* Gudalur to Tippacadoo on the eastern frontier of Wynaad	5,000	4,16,030	2,31,061
3. Constructing road from Kalpetta to Panmaram	3,000	17,240	3,000
4. Do. Panmaram to Sultan's Battery	1,999	13,950	1,999
5. Iron superstructure of a bridge across the Edakara River on the road below Karkoor Ghaut...	1,500	19,410	19,500
6. Do. over Cherupoya Bridge on the road below Karkoor Ghaut	5,000	15,090	14,500
7. Road from Collengode to the Coimbatore frontier	6,500	30,250	22,671
8. Do. Shoranore Bridge to Padinhanumgudi on the salt line from Ponani and Puttamby	5,884	32,500	31,145
9. Improvement to Road No. XXI. from Calicut to the foot of Tambracherry Ghaut	4,990	11,650	8,954

Proceedings of the Madras Government, Financial Department,
10th June 1875.

16. A sum of Rupees 1,326 was contributed to the Palghaut Municipality for roads and tolls. The budget provided a contribution of only Rupees 600 for the maintenance of certain roads within municipal limits. The President has not explained the difference between estimate and actuals. He will now do so, and also clear up the discrepancy between the debit of Rupees 280 and the statement in paragraph 9 of his report, that the revenue of the year from tolls was net.

	Rs.
For Roads...	1,046
For Tolls	280
Total...	1,326

17. A sum of Rupees 418-8-3 is debited as the cost of surveys of roads. No explanation of the item is given in the report, and it is observed that the expenditure is charged to the General Fund. The President will report fully on the item. It does not appear in the Accountant-General's accounts.

18. The expenditure under Grant I was Rupees 3,05,137 according to the President, and Rupees 3,04,719 according to the Accountant-General, who apparently omits the expenditure of Rupees 418 on surveys of roads.

19. Grant II., Education.—One Deputy Inspector and four Inspecting Schoolmasters were employed during the year. For the most part of the year, however, there was only one Deputy Inspector for both the Circles, and there was only one Moplah Inspecting Schoolmaster for the district during the year. Their salaries and allowances amounted to Rupees 2,977, of which Rupees 545 (due for 1872-73) were recovered from three Municipalities, Rupees 64 of this were paid by the Cannanore Municipality and has to be adjusted to the credit of the Tellicherry Circle. A statement appended shows that the Deputy Inspector inspected 301 schools and examined 7,962 pupils. The number of schools inspected and paid under the results grant system rose from sixty-four to seventy-two. Rupees 24 were paid to the Moplah Inspecting Schoolmaster as bonus for bringing Moplah schools under inspection at the rate of Rupees 3 for each school. This plan is said to have worked well.

20. A sum of Rupees 340 was contributed to the Government Normal School at Calicut, and a sum of Rupees 182 was paid as subsistence allowance to teachers of certain Local Fund Schools when undergoing training in the Calicut Normal School. With reference to the President's remarks in paragraph 41 of the present report and paragraph 58 of that for 1872-73, the Board observe that the contribution to the Normal School seems to have been intended as a fixed one and not as fluctuating with the actual charge for the school. The Local Fund has been relieved of the contribution and it is not worthwhile now moving in the matter.

21. The charges of the Local Fund Schools aggregated Rupees 18,562 made up as follows:—

	Rs.
Salaries	15,974
Servants	1,494
Miscellaneous	1,094
Total...	18,562

22. There were twenty-nine schools with an average attendance of pupils at the beginning of the year as marginally noted. One Middle-class School was closed temporarily for want of pupils and two Lower-class Schools were opened at the suggestion of the Educational Inspector. There were thus thirty schools at the end of the year and the attendance was as shown below :—

1	High School	163
18	Middle-class Schools	49
10	Lower-class Schools	34
29		48

		Rs.
1	High School	152
17	Middle-class Schools	52
12	Lower-class Schools	33
		237

The prevalence of small-pox throughout the year is said to have affected the attendance of pupils.

23. The charges of the year show a decrease of Rupees 7,853 as compared with the actuals of the previous year, and a decrease of Rupees 12,370 as compared with the estimate of the year, owing chiefly to the introduction in the second-half year of the system of paying teachers a portion of their salaries by results, but no disbursements of the portion so earned were made during the year under report.

24. Rupees 1,576 were paid in salary grants to eighteen Moplah schools at a rate not exceeding Rupees 4 per month to each master.

25. Rupees 4,019 were paid in results grants to fifty-four Hindu and eighteen Moplah indigenous schools.

26. The charges of the Book Depôt established for the diffusion of elementary school-books among indigenous schools in the interior of the district, where the difficulty of obtaining books proved a barrier to the development of elementary education, amounted to Rupees 664, of which Rupees 261 were pay and commission to book-hawkers. The institution has been very useful.

27. A sum of Rupees 1,401 was spent in the purchase of books for the Book Depôt, and of books and slates supplied gratis to Moplah schools.

28. The President debiting a sum of Rupees 904 advanced to the Deputy Inspector for supplying Local Fund schools with furniture makes the expenditure under Grant II. Rupees 30,649. The Accountant-General omitting the debit makes the expenditure Rupees 29,745.

29. Grant III., Sanitation.—The charges of the three Dispensaries as per margin kept up by the Local Fund Board amounted to Rupees 7,266 as particularized below—

Manjeri, Ponani, and Gudalur.

	Rs.
Salary of Medical subordinates	1,371
Do. of clerks and servants...	1,128
Medicines and apparatus...	1,131
Contingencies	1,087
Diet of patients	1,847
Rent and furniture	702
Total ...	7,266

30. The statistics as to patients treated are given below—

	In-patients.	Out-patients.
Manjeri	422	2,513
Ponani	183	1,658
Gudalur	70	918
Total ...	675	5,089

31. The President has not furnished the copies of the Medical Officer's reports on the working of these institutions. The omission should be supplied at once.

32. The Local Fund Board made the following contributions for Dispensaries—

	Rs.
To Calicut Municipality for Dispensary...	940
,, Palghaut do. do.	186
,, Leper and Small-pox Dispensary	1,696
Total...	2,822

33. There were seven permanent and seven temporary* vaccinators employed in consequence of the prevalence of small-pox, and they operated on 19,455 persons at a cost of 1 Anna and 9 Pies per case, and 92·16 per cent. of the cases were successful. The pay of the Superintendent was met by the other Circle also.

* G. O., Financial Department, dated 18th June 1873, No. 860.

34. The expenditure on sanitation is detailed below—

	Rs.
Cleansing tanks and wells	1,817
Sanitary arrangements at fairs and festivals	9
Scavengering of towns	1,162
Total...	2,988

The Accountant-General shows an expenditure of Rupees 3,434. The President will explain.

35. The charges of the Choultries and Musaferkhanas amounted to Rs. 645. Six of the Choultries are shown in the Endowment Fund Statement with an income of Rupees 435 from rent and produce of land and an expenditure of Rupees 338 on establishments and Rupees 13 on Public Works.

36. The Travellers' Bungalows cost Rupees 993 for establishments &c., and Rupees 48 for contingencies. The President should report the number of travellers that used the Bungalows.

37. The President shows an expenditure of Rupees 194 being Bungalow Fund deposit, while the Accountant-General exhibits it under Grant IV.

38. The expenditure under Grant III. was Rupees 17,124 according to the President, and Rupees 17,375 according to the Accountant-General.

39. Grant IV., Miscellaneous.—The expenditure under this grant as given in the two accounts is contrasted below—

	President.	Accountant-General.
	Rs.	Rs.
Establishments	2,220	2,220
Contingencies	117	247
Amount transferred to Special Funds on account of Bungalow Fee Fund	...	194
Miscellaneous	61	...
Refund of land-cess	96	...
	2,494	2,661

The President will explain the differences in the 2nd, 4th and 5th items. The 3rd item is shown by the President under Grant III. as already noticed in paragraph 37 *supra*.

40. BALANCE.—The total expenditure and balance were Rupees 3,55,404 and Rupees 14,391, respectively. These figures agree with those of the Accountant-General.

41. LOCAL FUND BOARD.—Four meetings were held within the year with an average attendance of 4½ official and 1½ non-official. The total number of each class of members on the Board should be reported.

TELLICHERRY.

42. The annexed statement shows the receipts and charges of the year as compared with those of the previous year :—

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	27,607	19,120
2. Provincial grant for roads	54,340	58,340
3. Do. for schools ...	2,580	7,920
4. Do. for general purposes	4,000	...
5. Special Provincial grant for general purposes...	...	170
6. Surplus Pound Fund.	1,641	17
7. Ferry Rents	18,695	20,020
8. Avenues	946	760
9. Miscellaneous	2,196	2,520
10. Land-cess	34,212	34,634
11. Tolls...	34,819	34,154
12. Arrear collection of House-tax	8,396	3,339
13. Cess under Act VI. of 1863	4	...
14. Fees in Schools ...	...	164
15. Contributions	...	192
16. Educational receipts.	10	202
17. Choultries, Markets, &c.	845	...
18. Sale of materials ...	3	132
19. Fines and penalties.	11	50
20. Bungalow Fees and subscriptions	...	466
21. Public Works Receipts	176	860
22. Refund of expenditure	...	2,161
23. Miscellaneous	26	...
Grand Total ...	1,90,507	1,85,221

Expenditure.	1872-73.	1873-74.
New Works.		
1. Communications { By P. W. D.	RS. 39,797	RS. 51,875
,, O. A.	150	717
2. Educational. { ,, P. W. D	1,137	2,081
,, O. A. ...	278	...
3. Sanitary and Miscellaneous { ,, P. W. D.	977	...
,, O. A. ...	150	65
Repairs.		
4. Communications ... ... { By P. W. D.	57,433	64,565
,, O. A. ...	400	1,601
5. Educational. { Do.	...	497
6. Sanitary and Miscellaneous { ,, P. W. D.	419	145
,, O. A. ...	205	907
7. P. W. D. Supervision ...	31,824	29,369
8. Petty Establishment ...	3,313	1,645
9. Tolls and Ferries	218	589
10. Tools and Plant	717	1,006
11. Contingencies	3	...
12. Contributions	9,357	10,079
Total Grant I ...	1,46,378	1,65,141
13. Inspection	2,509	3,189
14. Training Schools	1,230	290
15. Local Fund Schools... ...	6,546	6,737
16. Salary Grants	...	1,008
17. Results Grants	9,426	10,355
18. Remuneration to the Moplah Inspecting Schoolmaster	...	12
19. Purchasing books and slates for Moplah Schools.	...	275
20. Commission, &c. to Book Hawkers	...	156
Total Grant II ...	19,711	22,022
21. Hospitals and Dispensaries	237	569
22. Vaccination	904	839
23. Sanitation	265	283
24. Travellers' Bungalows ...	1,602	1,405
25. Choultries, &c.	390	413
26. Contributions	472	485
Total Grant III ...	3,870	3,994

Proceedings of the Madras Government, Financial Department,
10th June 1875.

Receipts.	1872-73.	1873-74.

Expenditure.	1872-73.	1873-74.
Repairs—(Continued.)	RS.	RS.
27. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies	1,397	1,522
Total Grant IV ...	1,397	1,522
28. Miscellaneous Debt Account	31	...
Total Expenditure ...	1,71,387	1,92,679
29. Balance	19,120	— 7,458
Grand Total ...	1,90,507	1,85,221

43. RECEIPTS.—The assets of the year were Rupees 1,85,221 including an opening balance of Rupees 19,120. The actual receipts of the year show an increase of Rupees 3,211 over those of the previous year.

44. The Provincial Grant for roads was raised by the transfer of a sum of Rupees 4,000 assigned in the previous year's budget for general purposes.

45. A special grant of Rupees 4,830 was given in lieu of house-tax for the support of schools.

46. The decrease in the Surplus Pound Fund was due to the same cause as that assigned in the case of the other Circle.

47. The increase under Ferry Rents was due to certain bridges having been dismantled for reconstruction and ferries being established instead and the receipts having been credited to Ferry Rents.

48. EXPENDITURE, GRANT I., PUBLIC WORKS.—The following allotments were sanctioned for Public Works according to the registers kept in this office.

New Works.

	RS.	
Communications, by Public Works Department	45,632	
Do. by Other Agency	244	
Educational, by Public Works Department	1,522	
Sanitary and Miscellaneous, by Other Agency	200	
		47,598

Repairs.

Communications, by Public Works Department...	64,828	
Do. by Other Agency	254	
Educational, by Public Works Department	1,720	
Do. by Other Agency	334	
Sanitary and Miscellaneous, by Public Works Department	340	
Do. by Other Agency	1,671	
		69,147
Total ...		1,16,745

The President makes the amount Rupees 1,31,060, partly by taking in the additional allotments for certain works applied for by him; but these not having been sanctioned, should have been omitted.

49. The actual expenditure was—

	President and Accountant-General.	Controller.
New Works.		
	RS.	RS.
Communications, by Public Works Department	51,875	50,067
Do. by Other Agency	716	204
Educational, by Public Works Department	2,081	1,981
Sanitary and Miscellaneous, by Other Agency...	65	...
	54,737	52,252
Repairs.		
Communications, by Public Works Department	64,565	64,332
Do. by Other Agency	1,601	548
Educational, by do.	497	337
Sanitary and Miscellaneous, by Public Works Department	145	145
Do. by Other Agency...	907	907
	67,715	66,269
Tolls and Ferries...	...	4
Total ...	1,22,452	1,18,525

50. The differences in the 2nd, 4th, 6th and 7th items are caused by the Accountant-General including in his debits charges appertaining to 1872-73 not brought to account in that year by him. The cause of the differences in the 1st, 3rd, 5th, and 10th items cannot be traced in this office. The Accountant-General will be good enough to report on this point. Taking the Controller's figures which represent the real expenditure of the year, 101·52 per cent. of the sanctioned allotment was expended, 109·77 per cent. under New Works, and 95·83 per cent. under Repairs. No explanation is given of the excess outlay.

51. The expenditure on establishment was as follows—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department, General Establishment ...	29,369	29,010
Petty Establishment	1,645	873
Tolls and Ferries	589	585
Total ...	31,603	30,468

52. In the 1st item, the Accountant-General includes a sum of Rupees 369 omitted to be brought to account by him in 1872-73. The Accountant-General will be good enough to explain the cause of the difference in the 2nd item. It is partly accounted for by paragraph 11 of the President's letter. The difference in the 3rd item is caused by the Controller exhibiting Rupees 4 of the expenditure on tolls and ferries under Works.

53. The charge for supervision as made by the Controller is 24·89 per cent. of the expenditure by the Public Works Department.

54. Four hundred and fifty miles of road were maintained, 44½ miles constructed, and 60½ miles in progress during the year. The general state of the roads throughout the Circle is stated to have been tolerably good. The new school-house at Taliparamba was under construction, the reconstruction of the Pyoli School-house and repairs to certain school-buildings and Travellers' Bungalows were in progress.

55. The principal new works in progress were—

Works.	Expenditure in the Year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Improvements to the road from Cannanore to Coorg	4,650	29,820	11,650
between Kootupoya and Irrity Bridge, 7 miles	2,000	14,180	12,525
2. Road from Mambrom Ferry to Chalote, 14 miles	1,865	13,430	12,468
3. Reconstructing the timber bridge across the Mahé River	18,849	43,970	18,849
on the coast road between Calicut and Cannanore ...			
4. Do. Koodakadavoo Bridge on coast road	9,004	35,200	1,98,840
5. Do. portion of road between Peria and Dindimel, &c. Peria Road, *vid* Manantoddy to Bawalli on the Mysore frontier		1,82,700	
6. Reconstructing culverts and bridges on the road	3,774	21,235	7,060
between Manantoddy and Terriote	4,891	9,430	8,033
7. Replacing the wood-work of Murat Bridge	2,000	55,620	11,934
8. Road from Taliparamba by Chirikandapuram to Irrikur.			

56. Under Contributions the following debits appear :—

	RS.
To the French Government being moiety of the Mahé toll collections ...	1,897
To Tellicherry Municipality, being one-fourth of the net toll collections at Mahé, Koduvally and Erinjolly for the maintenance of those portions of the trunk road lying within the Municipal limits...	2,765
Contribution to the Coorg Government for 1872-73, erroneously debited to the Calicut Circle in that year	5,417
Total...	10,079

57. The expenditure under Grant I. was Rupees 1,65,141.

58. GRANT II., EDUCATION.—The cost of educational inspection was Rupees 3,189 and included charges on account of one Moplah and three Hindu Inspecting Schoolmasters and a contribution towards the pay, &c., of the Deputy Inspector of the Calicut Circle for services rendered to this Circle. The Tellicherry Municipality contributed Rupees 192 towards meeting this charge. The contribution from the Cannanore Municipality was by mistake credited to the Calicut Circle. The work done by the Inspecting staff is not stated, but there were eight Local Fund Schools and salary grants, amounting to Rupees 1,008, were paid to forty Moplah schools, and results grants, amounting to Rupees 10,355,

to 120 schools, of which forty schools were Moplah schools which received salary grants also.

59. The budget provided for seven Middle-class and six elementary schools. Only three of the elementary schools were opened, and of these two were found unsuccessful and were temporarily closed. The charges of the ten schools which had an average attendance of fifty-seven pupils in the Middle-class schools and forty-one in the Lower-class schools aggregated Rupees 6,737 as detailed below :—

	Rs.
Masters	5,817
Servants	545
Miscellaneous	375
Total...	6,737

60. A sum of Rupees 12 was paid to the Moplah Inspecting Schoolmaster as remuneration for bringing Moplah schools under inspection.

61. Rupees 275 were paid on account of books and slates purchased for gratuitous supply to the boys attending the Moplah schools, and Rupees 155 were given in pay and commission to book-hawkers.

62. The expenditure under Grant II. was Rupees 22,022.

63. Grant III., Sanitation, &c.—The charges of the Manantoddy Dispensary aggregated Rupees 569 against a budget allotment of Rupees 1,840 made up as shown below :—

	Rs.
Medical subordinates	270
Servants	116
Diet of patients	44
Contingencies	4
Miscellaneous, rent, furniture, etc.	135
Total...	569

64. The falling off in expenditure was chiefly owing to the allowance of Rupees 600 sanctioned for the Medical officer in charge of the Dispensary not having been drawn, pending settlement of his claim for arrears of allowance from 1868. One hundred and thirty-two in-patients and forty-eight out-patients were treated, of whom ninety-nine (sixty-nine in and thirty out-patients) were cured, thirty-four (sixteen in and eighteen out-patients) died, forty-six in-patients were otherwise, and one in-patient remained. These results compare unfavorably with those of the previous year. A copy of the Medicial Officer's report on the working of the institution should be sent.

65. The charges on account of vaccination amounted to Rupees 839. Four vaccinators were employed : 4,245 persons were vaccinated at a coast of 3 Annas and 2 Pies per case, and 90·67 per cent. of the cases were successful.

66. Rupees 283 out of a budget provision of Rupees 1,110 were spent for sanitary arrangements at Kottiyur and Kiyur during festivals. The allotment for clearing and digging wells and constructing bandy-pettahs was not utilized, the expenditure not having been found necessary, and the allotment (Rupees 210) for sanitary improvements in the town of Taliparemba was also not utilized, as it

was thought unadvisable to devote any portion of the General Funds to such objects at a time when there was a heavy demand on them for educational requirements consequent on the abolition of the house-tax.

67. Five Choultries and six Musaferkhanas were maintained at a cost of Rupees 413, which was paid to sweepers attached to them.

68. The establishment employed in the Travellers' Bungalows cost Rs. 930, and contingent charges which included a large sum spent on the purchase and repairs of furniture amounted to Rupees 474. Three hundred and eighty-eight travellers halted in them.

69. Rupees 485 were contributed to the Tellicherry Municipality for the up-keep of the Dispensary at that place.

70. The expenditure under Grant III. was Rupees 3,994.

71. Grant IV., Miscellaneous.—The charges under Grant IV. were Rupees 1,523.

72. The President is requested to adjust the erroneous credits referred to in paragraphs 5 and 6 of his second letter read above, if he has not done so already.

73. Balance.—The total expenditure was Rupees 1,92,679, and as the assets were only Rupees 1,85,221, the year closed with a deficit of Rupees 7,458, of which Rupees 5,987 belonged to the Road Fund.

74. Local Fund Board.—The Local Fund Board consists of eighteen members exclusive of the President, of whom nine were official and nine non-official. Five meetings were held during the year with an average attendance of four officials and 1⅛ non-official members.

(A true Extract.)

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

No. 114. Order thereon, 10th June 1875, No. 1260.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

Exd. W. H. French.

Govt. of {1875} Madras.

FINANCIAL.

Dated June, 10*th*.

Issued

Recd.

Recd.

G.O., 10*th June* 1875, *No.* 1260.

JUNE.
Nos. 113-114.

Local Funds, Reports.—Proceedings of the Board of Revenue, reviewing the Local Fund Reports of the Calicut and Tellicherry Circles for 1873-74, recorded.

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(A true Extract.)

Acting Secretary.

To the Officiating Chief Secretary to Government, Financial Department, with printed reports.

,, the President, Local Fund Boards, Malabar District.

,, the Controller of Public Works Accounts.

,, the Accountant-General.

Exd. W. H. French.

Financial Department
Relevant Para - Report

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 15TH May 1875, No. 1,310.

Dup 27 May 75

No 1303 Encl. 1 & 2 A.

Received 31st May 75.

MAY.

No. 1,310.

Local Fund Reports—of Calicut and Tellicherry Circles, Malabar District, for 1873-74, reviewed and submitted for information of Government with remarks.—Explanation requested in regard to certain differences in the accounts, and copy of report of Medical Officers on the working of the Manantoddy Dispensary called for.

Cost. 10 June 1875. Part 260.

E/P Recorded

16/5

216.

11-10-95

Govt. of {1875} Madras.

Financial

G.O. 10 June 1875, No. 1260

Nos. 113-14

Local Funds - Reports.

Proceedings of the Board of Revenue reviewing the Local Fund Reports of the Calicut and Tellicherry Circles for 1873-74, Recorded.

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