

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

5th November 1879, No. 2120.

Local Funds—Reports.

Read the following paper :—

- No. 35. *Proceedings of the Board of Revenue, dated 15th July 1879, No. 2044.*
ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of
Tellicherry Circle, Malabar District, for 1878-79.

- No. 36. ORDER THEREON, 5th November 1879, No. 2120.

The statistical information in the Tellicherry Circle Report as now submitted is so deficient that the Government can form no correct idea of the working of the circle during the year. The opening deficits, according to the adjustments reported by the Account Department, necessarily crippled the operations of the circle; and the error, committed in the Collector's Account Department in neglect of the orders of Government, to credit Rs. 14,470 of ferry rents to the General Fund instead of to the Road Fund, has seriously affected the former fund, inasmuch as the transfer of the amount during the current year is impracticable owing to the introduction into the circle of the Canals and Ferry Act. The Board of Revenue have ordered the necessary correction to be made in the accounts of the circle for 1878-79 and have also ordered a further transfer of Rs. 3,523 from the same source to the General Fund to meet the anticipated deficit in the current year. The Government approve and confirm these instructions; but desire to know whether the Board of Revenue had not the means of detecting the error themselves before the annual report for the year was received. The Government are under the impression that proper scrutiny of the monthly accounts received from the circle should bring to light errors of this nature committed in the district.

2. The total receipts from Land Cess, which constitutes the most important source of revenue in the circle, are not stated in the report; and the Board of Revenue do not supply the omission. The particulars of Demand, Collection, and Balance under this head should have been reported, as also the years to which the uncollected arrears, if any, at the close of the year belong. The Government await the information called for by the Board concerning the loan transactions of the circle.

3. Notwithstanding short expenditure on Public Works, the roads in the circle are reported to have been in fair order during the year: but it is difficult to reconcile this assertion with the statement in paragraph 13 of the Vice-President's report that only $362\frac{1}{8}$ out of 521 miles of road were maintained in good order.

4. The Educational operations were conducted during the year with the utmost regard to economy. The eight Middle-class Schools required a heavy outlay, and the cost per pupil was as high as Rs. 15-4-8. The proposals made to relieve the Local Funds of the charge connected with these schools are noted with reference to G.O., 23rd July 1879, No. 1401. The information furnished regarding the results of the year's work in the twenty-six Hindu Elementary Schools and fifty-two Moplah Schools is very meagre. The Government are not prepared to endorse the observations of the

Board of Revenue regarding the effect of the new Results Grants Rules on the Lower-class Schools in the Tellicherry Circle on the information submitted. The number of schools prepared for examination, the number actually examined, the attendance at them and the results grants earned in comparison with those of 1877-78 will furnish data for forming an opinion on the matter. It can only be gathered from the report that 2,366 Results Grants Schools were visited and prepared for inspection. The amount paid as results grants is also not stated.

5. The Government agree with the Board that Local Funds should not at present pay any portion of the cost of erecting a building for the Dispensary at Manan-toddy. The institution is already a heavy burden on Local Funds. The President should place himself in communication with the Planters' Association and ascertain whether the sum required might not be raised rateably from those who would benefit by the building. It might be arranged to spread the subscriptions over a series of years, providing the funds immediately needed for building by a debenture loan, among the proprietors concerned. It is not stated whether any portion of the current charges is met from private subscriptions. If such is the case, the subscriptions should be credited in the Fund account before disbursement.

6. The Board's remarks in paragraphs 10, 11, and 12 are approved. The Director of Public Instruction will call upon Mr. Garthwaite to explain his absolute absence during the year from the meetings of the Local Board.

7. The President will intimate to Kalliat Kamaren Nambyar that, unless he attends the meetings of the Board at intervals, his name will be removed from the list of members.

8. The Public Bungalows cost Rupees 971, while the fees collected at them amounted to only Rs. 394.

9. As regards Sanitation the Government observe that the large townships demand special attention and the establishment of a Sanitary Service.

(True Extract.)

H. B. Pigg

Acting Under Secy. to Govt.

To the Board of Revenue.

„ 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,

with Board's Proceedings, dated 15th
 July 1879, No. 2044.

Exd. J. Wright.

P.W.D.

5DEC79

No. 8648

P. W. D. December

1879

To

Govt. of 1879
FINANCIAL.

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

Dated November, 5th.

Issued

Recd.

G.O., 5th November 1879, No. 2120.

NOVEMBER.
Nos. 35-36.

Local Funds — Reports.— Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of Tellicherry Circle, Malabar District, for 1878-79.

His Highness the Maharaja of Cochin

to the L.E., 4th Circle.

SP. 5/11

D. 5/11

2 copies to Cochin 6-11-79

L.E., 4th Circle.

In P.W.D. Dashed

6-12-79

136-138

No. 2,044.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th July 1879.

Read the following letter from G. McWATTERS, Esq., President of the Local Fund Boards, Malabar District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Calicut, 27th June 1879, No. 180:—

I HAVE the honor to submit the report on the working of the Local Fund Act IV of 1871 in the Tellicherry Circle during the official year 1878-79, together with all the prescribed statements and a medical report on the Manantoddy Hospital.

2. With reference to paragraph 4 of the Revenue Board's Proceedings, No. 577, dated 5th May 1879, an additional column is inserted in the Educational Statement showing cost of educating each pupil, which is embodied in the report in paragraph 29. As there was no addition or deduction in the original allotments of this circle, the subsidiary statement called for in the Proceedings quoted above is not submitted herewith.

ENCLOSURE No. 1.

From E. N. OVERBURY, Esq., Vice-President of the Local Fund Board, Tellicherry Circle, to G. McWATTERS, Esq., President of the Local Fund Boards, Malabar District, dated 24th June 1879, No. 60.

I HAVE the honor to forward, for submission to the Board of Revenue and Government, the following report on the administration of Local Funds of the Tellicherry Circle for the past official year 1878-79, as approved by this Circle Board at their meeting held on the 3rd June 1879, together with the usual statements.

2. As pointed out in paragraph 2 of the Administration Report for the past year, the Road Fund and General Fund were understood to have closed with a negative balance of Rupees 13,935-12-10 and Rs. 18,767-8-1, respectively.

A sum of Rs 150 was estimated as receipts for the four marginally-noted endowed choultries of this circle, but no receipts under this head appear to have been credited as yet in the accounts for the year under review. The correct balances as ascertained by subsequent audit have been found to be a deficit under both funds of Rupees 13,377-14-2 and of Rs. 18,458-0-9, respectively. These are accordingly brought on as the opening balances for the year under review. The following statement shows the financial condition of each fund:—

	Balance.	Receipts.	Total.	Expenditure.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Road Fund	— 13,377 14 2	1,21,526 15 11	1,08,149 1 9	87,207 11 5	21,141 6 4
Endowment Fund	— 18,458 0 9	38,217 2 3	19,759 1 6	32,192 5 10	— 12,433 4 4
General Fund	— 31,835 14 11	1,59,744 2 2	1,7,908 3 3	1,19,200 1 3	8,708 2 0
Total					

3. From the above statement it will be seen that the receipts under the Road and General Funds exclusive of the negative opening balance of Rs. 31,835-14-11 were Rs. 1,59,744-2-2, or Rs. 1,27,908-3-3 including it. The Road Fund expenditure was Rs. 87,007-11-5 against a receipt of Rs. 1,08,149-1-9, leaving a positive balance of Rs. 21,141-6-4, and the General Fund expenditure Rs. 32,192-5-10 against a receipt of Rs. 19,759-1-6, leaving a large deficit balance of Rs. 12,433-4-4. Under both funds, however, when taken together, there was a favorable balance of Rs. 8,708-2-0 at the close of the year.

4. The statement inserted below shows the actual receipts (exclusive of the opening balance) as compared with the actuals of the previous year and the estimate of the year under report:—

	Actuals, 1878-79.			Estimate, 1878-79.			Actuals, 1877-78.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Road Fund.	1,21,526	15	11	91,130	0	0	74,650	15	11
General do.	38,217	2	3	35,350	0	0	15,513	8	6
Endowment Fund ...	...	...	...	150	0	0	...	...	...
Total ...	1,59,744	2	2	1,26,630	0	0	90,164	8	5

The increase in the actual receipts of the Road Fund as compared with the estimate for the year was due to the appropriation from the ferry-rents to the General Funds as estimated in the budget for the year under report not having been credited as receipts under that fund, to the very large receipt under the item loan exceeding the amount estimated as receipts under this head by nearly Rs. 13,000, and also to an unexpected increase in the receipts under some other minor items which will be explained fully below, as the variations from the estimates in the receipts under the several items of each fund are treated of.

5. A sum of Rs. 150 was estimated as receipts under Endowment Fund for the year in accordance with the Proceedings of the Board of Revenue, No. 1,760, dated 19th April 1877, but the amount has not been given credit for in the accounts. In previous years there were no receipts under Endowment Fund in this circle. The actual receipts under General Fund inclusive of the large deficit balance are only Rs. 19,759-1-6 which is considerably below the estimate owing to the appropriation from the ferry-rents not having been credited as before stated as receipts to supplement this fund. The increase as compared with the actuals of the previous year was due to the doubling of the land-cess in the year under review. The important items under each fund are treated of in detail below.

6. *Road Fund.*—As stated above the receipts under this fund inclusive of the deficit opening balance were Rs. 1,08,149-1-9 against an estimate of Rs. 91,130, thus showing an increase of Rs. 17,019 over the estimate. The variations in the important items constituting this fund are explained below.

7. *Ferry-rents.*—The actual receipts under this head were Rs. 24,260-13-8 against an estimated receipt of only Rs. 4,530. This considerable increase in the receipts was as stated above due to the non-appropriation of the ferry-rents as estimated in the budget for the year to the General Fund.

8. *Tolls.*—The receipts under this item according to the treasury accounts are put down as Rs. 28,889-10-6. From Statement V showing the receipts and charges of tolls which has been compiled from the returns submitted by the Tahsildars of the four taluks comprising this circle, it will be seen that the receipts are Rs. 31,400 against an estimate of Rs. 35,000. The decrease is due to the falling off in the receipts of the once very important Iritty toll for reasons stated in paragraph 7 of the report of the past year. The estimate was framed on the supposition that a new bridge would be erected across the Iritty river in the course of the year, but none has yet been built, nor is it likely that one can be built for some years to come on account of want of funds. It is now to all intents and purposes a ferry and not a toll, but as a temporary bridge has been for the past three years run up to accommodate traffic during the working season, it is still shown in the list of tolls. The difference in the amounts shown in Statement V and Statement I-A is because Rs. 2,500 were wrongly shown in the treasury account as credited to ferries, whereas it should have been credited to tolls.

9. Under the item loan, there was a receipt of Rs. 23,097-9-4 against an estimate of Rs. 10,790 which amount it was supposed would only be available for expenditure in the course of the year at the time when the budget estimates were framed, but as no amount was given credit for in the accounts of the past year, a larger amount was shown as receipts for the year under review.

10. There was also an increase over the estimate in the receipts under two other items, viz., "Miscellaneous" and "Public Works Receipts and Refunds." As the receipts under these heads cannot with any degree of certainty be calculated on beforehand, it is natural that they will vary year by year.

11. The receipts under the other items of this fund varying very little from the estimates call for no remarks.

12. *Expenditure.*—The actual expenditure under this fund was Rs. 87,007-11-5, the estimated expenditure being Rs. 90,980. The decrease as compared with the estimate was owing to the full amount allotted for Communication, Repairs including Tolls and Ferries and Tools and Plant not having been spent, the consequent reduction in the Public Works Department super-

vision, and also to a reduction in the charges estimated under some other items which do not call for any detailed explanation. The expenditure as compared with the actuals of the previous year also shows a considerable decrease which was due to a larger expenditure under almost every item in that year which resulted in a large deficit under Road Fund at the close of that year. From Statement IV appended to this report it will be seen that the total expenditure for Communications, New Works and Repairs, inclusive of the amount spent for tolls and ferries, is Rs. 61,955-5-5 by the Public Works Department and Rs. 1,065-8-0 by the Revenue Department.

13. The general state of communication in the circle during the year under report was on the whole satisfactory. The number of miles of road under the superintendence of the Board as given in the preceding year's report was 521. From the statement submitted by the Executive Engineer, Wynad Division, it is observed that nine miles of new road have been completed during the year, the total number of miles of road at the end of the year under report thus being 530. Ten and seven-eighths miles of road are in progress and 362½ miles were maintained in good order in the course of the year.

The following table shows the cost and length of the village roads constructed and kept in repair during the year:—

NEW WORKS.			REPAIRS			TOTAL.			Road Fund Income.	Percentage of cost to Road Fund Income.	Remarks.
Length.		Cost.	Length.		Cost.	Length.		Cost.			
Miles.	Yds.		Miles.	Yds.		Miles.	Yds.				
..	..	..	77	880	RS. A. P. 2,004 13 9	77	880	RS. A. P. 2,004 13 9	RS. A. P. 1,08,149 1 9	1-8	..

Of this amount Rs. 1,608-13-9 was spent by the Public Works Department and Rs. 396 by the Revenue Department. The village road referred to in the above table are roads for which a maintenance grant of Rs. 50 and less is allowed per mile. As the budget for the year under review did not provide any reserve under Road and General Funds, the Board were not able to sanction any subsequent allotments; hence there is no necessity for submitting with this report the subsidiary statement called for in the Revenue Board's Circular Memorandum, dated 5th May 1879, No. 577.

14. *General Fund—Receipts.*—The actual receipts under this fund inclusive of the large deficit opening balance were Rs. 19,759-1-6 against an estimate of Rs. 35,350. The reasons for this large decrease is owing to the non-appropriation of the ferry-rents to this fund which Government had specially sanctioned owing to the insolvent state of the General Fund.

15. The variations in the more important items constituting this fund are detailed below.

16. *Land-cess.*—The receipts on account of land-cess were Rs. 21,641-4-3 against an estimate of Rs. 21,670.

17. *Avenues.*—Under Avenues there was only a receipt of Rs. 672-12-10 against an estimate of Rs. 800. The estimate was framed with reference to the actuals of the previous year which amounted to Rs. 723-1-6.

18. *Contribution for Educational Inspection.*—A sum of Rs. 544-5-0 was received as contribution from the Tellicherry and Cannanore Municipalities. The amount estimated was Rs. 400.

19. Under Fines there was an increase of Rs. 71 in the actual receipts over the estimate.

20. A sum of Rs. 171-5-10 was the receipts from the Manantoddy Hospital; nothing was estimated under this head as it cannot be ascertained beforehand, the actual receipts in the previous year being only Rs. 7-9-0.

21. *Sale proceeds of School Books.*—A sum of Rs. 669-9-0 is put down as receipts by the sale of books against an estimate of Rs. 2,400. This estimate, however, was framed on the supposition that the book hawkers would draw from the treasury at the beginning of every quarter Rs. 600 for the purchase of books, and pay back the same amount at the end of every quarter, receiving a similar sum for the purchase of books at the next quarter. But it was found that the sale of books was less than what was expected, and hence Rs. 669 was the amount realized under this head.

22. No explanation is required for the receipts under the other items, as they vary little from the estimates framed for the year.

23. *Expenditure—Grant I.*—A sum of Rs. 339-13-7 was the expenditure incurred for monsoon repairs to Civil Buildings in the North Wynad portion of this circle. It was found necessary to spend a further sum of Rs. 427-7-6 on repairs to Civil Buildings in other parts of the circle which had to be drawn from the current year's budget provision under this head. The charges under this grant chargeable to the General Fund in the previous year was Rs. 1,910-6-0.

24. *Grant II.*—The total expenditure under Grant II was Rs. 22,086-2-0 against an estimate of Rs. 26,020. The decrease is due to the reduced charges under all the heads as the Educational officers were directed to make all possible reductions in the expenditure on account of the insolvent state of the General Funds. The decrease is partly due to the less amount

paid during the year in the shape of results grants as several managers declined to place themselves under the operation of the results grants rules owing to the reduction in the scale of grants ordered by Government.

25. The number of Inspecting Schoolmasters was six, being the same as in the previous year—five Hindoos and one Moplah. The Moplah Inspecting Schoolmaster and those of Kottayam Taluk and Cannanore Range draw Rs. 35 per mensem. The Badagara Range Inspector draws Rs. 30 and the Inspecting Schoolmasters of Taliparamba and Quilandi draw each Rs. 25 per mensem. For reasons shown in the Administration Report (paragraph 24) of the past year the Taliparamba Inspecting Schoolmaster was only drawing Rs. 24 during the year under report, but he has been recommended by the Deputy Inspector to draw the fixed pay of his appointment since the commencement of the current official year. The travelling and office allowances drawn by this inspecting agency amounted to Rs. 714-10-0. The total cost of the inspection staff amounted to Rs. 3,036-6-5 as shown in Statement I-B, Expenditure.

26 The table annexed shows the work done by the inspecting agency :—

Inspecting Schoolmasters.	Number of Towns and Villages visited.	NUMBER OF SCHOOLS VISITED AND PREPARED FOR INSPECTION.			
		Result Grant.	Salary Grant.	Others.	Total.
Inspecting Schoolmaster, Cannanore Range	50	613	...	...	613
Inspecting Schoolmaster, Taliparamba	86	214	...	...	214
Inspecting Schoolmaster, Kottayam Taluk	305	348	...	...	348
Inspecting Schoolmaster, Badagara Range	143	476	...	...	476
Inspecting Schoolmaster, Quilandi Range	408	440	..	...	440
Moplah Inspecting Schoolmaster	139	275	...	...	275
Total ...	1,131	2,366	...	...	2,366

The Deputy Inspector of Schools reports that the work done by the Inspecting Schoolmasters is satisfactory.

27. The following table shows the number of Middle and Lower-class Schools in the circle with the number of pupils attending them as compared with the numbers for the previous year :—

Schools.	NUMBER IN THE BEGINNING OF THE YEAR 1878-79.		NUMBER AT THE CLOSE OF THE YEAR 1878-79.		Increase.		Decrease.	
	Schools.	Pupils.	Schools.	Pupils.				
Local Fund Middle-class Schools	8	386	8	370	..	..	..	16
Hindu Elementary Schools	235	11,102	183	10,653	..	..	52	449
Moplah Schools	50	1,640	52	1,543	..	..	..	97
Other Schools	3	152	..	..	..	..	3	152
Total ..	296	13,280	243	12,566	2	..	55	714

28. The number of Middle-class Schools was the same as in the previous year, but the attendance shows a decrease of 16. The average attendance at each school was 32, which also shows a decrease of five on the preceding year when the average attendance was 37. All the Middle-class Schools with the exception of the one at Manantoddy were examined during the year by the Inspector and the Deputy Inspector of Schools, and excepting those at Kottayam and Kallay were reported on favorably. The Deputy Inspector of Schools recommends the removal of these schools to more favorable localities.

29. The statement inserted below shows the cost of the salary and combined system schools and their attendance :—

Class of Schools.	SALARY SCHOOLS.		COMBINED SYSTEM SCHOOLS.		Total.	ATTENDANCE OF PUPILS IN		COST OF		Rates of Salaries drawn by Masters.	FEES COLLECTED IN		Rates of Fees.	Remarks.	Annual cost of Educating each Pupil.
	Old.	New.	Old.	New.		Salary Schools.	Combined Schools.	Salary Schools.	Combined Schools.		Salary Schools.	Combined Schools.			
Middle-class schools	..	..	8	8	8	..	370	Rs. A. P. ..	Rs. A. P. 9 9	From Rs. 30 to 8.	Rs. A. P. 863 4 0	863 4 0	From 1 rupee to 4 annas.	..	Rs. A. P. 15 10 10
Hindu Elementary Schools	..	..	26	..	26	..	1,421	..	3,876 14 2	Rs. 4.	800 0 0	800 0 0	No fixed rate.	Fees go to the Managers.	2 11 0
Moplah Schools	..	..	44	8	52	..	1,548	..	4,112 9 8	Rs. 4.	824 0 0	824 0 0	..	..	..
Total ..	..	..	78	16	86	..	3,339	..	14,654 6 7	..	2,487 4 0	2,487 4 0	..	..	..

30. The number of lower-class schools in the circle during the year was 183 against 235 in the previous year, with an attendance of 10,653 against 11,102. These figures show a decrease of 52 schools and 449 pupils. The decrease was among the purely result grant schools, owing to the unwillingness of some of the Managers to continue their schools on the present reduced scale of results grants. The education imparted in the Hindu Elementary Schools, especially those under certificated teachers, was satisfactory, while the condition of the Moplah Schools was rather unsatisfactory. On the whole the progress of elementary education during the year can be considered satisfactory.

31. In Statement VI, showing the receipts and charges of Local Fund Schools, it has not been possible to show the details of charges of each particular middle-class school, as no correct information regarding them could be obtained from the Deputy Inspector of Schools of the Circle. The figures entered in the statement are therefore the total charges of these schools under the several heads as given in the Treasury account.

32. *Grant III.*—The expenditure under this grant was Rs. 9,387-14-8 against an estimate of Rs. 8,860. The increase over the estimate was due to the excess expenditure incurred on account of the Manantoddy Hospital, the excess occurring chiefly under the item diet of in-patients, which could not be avoided owing to the large number of destitute poor who had recourse to the hospital for treatment as in-patients. There is also an excess under almost all the other items of expenditure connected with the hospital. The increase in the item servants was due to the employment of temporary servants during the year. The hospital staff at present consists of the four servants sanctioned in the budget and a nurse in addition on Rs. 5 per mensem. The following statement shows the number of in and out patients treated at this hospital as compared with the numbers for the previous year :—

Hospital.	IN-PATIENTS.					OUT-PATIENTS.				
	Number in 1877-78.	Number in 1878-79.	Discharged.	Died.	Remained.	Number in 1877-78.	Number in 1878-79.	Discharged.	Died.	Remained.
Manantoddy	941	1,177	990	165	22	1,835	1,977	1,951	2	24

From this statement it will be seen that the number of in and out patients is more than the numbers for the previous year. The medical officer in charge again brings to notice the insufficiency of the hospital accommodation, and suggests the erection of a new hospital, a portion of the cost of which he says can be raised by subscription. The Board, while admitting the necessity of increased accommodation, regret that nothing can be done at present owing to want of funds. The Vice-President will, however, take an early opportunity of visiting Manantoddy to see what may be expected from private subscription.

33. The other item of expenditure under this grant is Rs. 918-15-2, being the amount spent on vaccination. The amount budgeted for was Rs. 1,500, as was done in the previous year, for carrying out the contemplated re-organization of the vaccine staff of the circle, but as this was not done, the expenditure was only Rs. 918-15-2. The expenditure in the previous year was nearly the same amount.

34. The vaccine staff of the circle consisted of two first and three second class vaccinators irrespective of two temporary vaccinators who were appointed to act during the absence of the permanent vaccinators on leave. There was, as in the previous year, only one Deputy Inspector of Vaccination for both the circles forming the district, a portion of whose salary was paid out of the funds of this circle.

Establishment.	Salary.	Total Number vaccinated.	Successful.	Cost per Case.
Deputy Inspector	Rs. A. P. 235 9 10	..	..	Rs. A. P. ..
2 First-class Vaccinators ..	360 0 0	1,856	1,716	..
3 Second-class do. ..	286 0 0	2,555	2,467	0 3 3
2 Temporary do. ..	37 5 4	383	294	..
Total ..	918 15 2	4,794	4,477	0 3 3

From this statement it will be observed that the total number of vaccine operations was 4,794, of which 4,477 were reported successful. The numbers in the previous year were 3,994 and 3,709 respectively. The proportion of successful operations in the year was 93.3 against 92.8 in the previous year. The average cost per case was As. 3-3 against As. 3-8 in the preceding year.

35. The expenditure on sanitary and miscellaneous establishment was Rs. 199-15-0, being the amount spent for sanitary arrangements at Kiyoor and Kottiyoor during the annual festivals held at these places.

36. A sum of Rs. 1,166-4-4 was paid to the Tellicherry Municipality as contribution to the Civil Dispensary at Tellicherry. The amount estimated for this purpose was Rs. 1,500. The decrease was due to the decrease in the expenditure of the hospital during the year, the estimate being framed according to the actual charge under this head in the previous year, which amounted to Rs. 1,646-3-0.

37. The number of chuttrums and Muzaferkhanas in the circle is the same as in the preceding year, viz., five chuttrums and seven Muzaferkhanas. The total cost on account of these institutions was Rs. 461-7-8 against an estimate of Rs. 480.

38. The following statement shows the receipts and charges on account of public and district bungalows :—

No.	Names of Bungalows.	Amount of Fees collected in each.	Number of Travellers halted.	EXPENDITURE.		Remarks.
				Works.	Establishment and Contingencies.	
		RS. A. P.		RS. A. P.	RS. A. P.	
1	Kavay	9 12 0	6	..	48 0 0	Good.
2	Talliparamba	..	..	..	10 0 0	Old.
3	Payangaty	..	..	..	..	Good.
4	Kanoth	30 8 0	45	..	50 13 0	Do.
5	Ganoth	24 8 0	38	..	77 6 10	Do.
6	Kuttiady	5 8 0	5	..	57 1 0	Old.
7	Quilandi	44 8 0	25	..	80 0 0	Good.
8	Badakarai	115 8 0	95	..	128 0 0	Do.
9	Payyoli	..	..	..	9 0 1	Old.
10	Manantoddy	125 8 0	33	78 14 0	188 0 0	Good.
11	Periah	33 12 0	41	56 0 0	79 0 0	Do.
12	Koroth	4 0 0	5	37 2 0	72 0 0	Do.
Total ..		393 8 0	293	172 0 0	799 4 11	

From this statement it will be seen that the fees collected were Rs. 393-8-0 against Rs. 349-12-0 in the previous year, and the number of travellers who used the bungalows were 293 against 243. The receipts on account of bungalows according to the Treasury account and the above statement show a difference of nearly Rs. 15, which is owing to the non-inclusion in the above statement of the subscription paid for the support of the district bungalows.

39. *Grant IV.*—The share of the cost of general management chargeable to the General Fund was Rs. 378-7-7 against an estimate of Rs. 620. The decrease was owing to the decrease in the receipts estimated under this fund.

40. *Attendance of Members.*—The number of members of this Circle Board was seventeen, inclusive of the President, of whom nine are non-official members. The number of meetings held in the year was eleven. One monthly meeting could not be held owing to the absence of the Vice-President on Jamabandi work in the district. The attendance of the official and non-official members is as noted below :—

Official	30
Non-official	34

L. Garthwaite, Esq., Inspector of Schools.
M.R.Ry. Kalliat Kamaren Nambyar Avergal.

From these figures it will be seen that the attendance of the non-official members is improving. The marginally-noted members did not attend any meeting during the year.

ENCLOSURE No. 2.—Statements forming Appendix.

ENCLOSURE No. 3.—Medical Report.

THE Local Fund Report of the Tellicherry Circle for the year 1878-79 will be submitted for the information of Government.

2. The year opened with a deficit of Rs. 13,378 under the Road Fund and of Rs. 18,458 under the General Fund. That under the General Fund was anticipated when the estimate was framed, and the excess of Rs. 9,908 in the Road Fund deficit appears to have been due to some mistake with regard to taking credit for Loan Funds, which is not clearly explained. The President will submit a statement showing in detail all transactions in connection with the loan since the date of sanction.

3. The year closed with balances as under:—

Road Fund	...	...	...	...	...	...	Rs.
							+ 21,141
General Fund	...	...	...	...	...	...	— 12,433
							+ 8,708

4. These balances are open to revision on audit, and the Board observe that in this circle, as in Calicut, no attention was paid to paragraph 3 of G.O., dated 22nd February 1878, No. 323, according sanction to Rs. 14,470 of the ferry rents being credited to the General Fund instead of to the Road Fund. The President will see that the necessary correction is made, and as ferry rents collected after the close of the year 1878-79 cannot legally be so dealt with, the Board resolve, in anticipation of the sanction of Government, to direct the credit to the General Fund of a further sum of Rs. 3,523 to meet the deficit with which the current year must otherwise close (Board's Proceedings, dated 6th June 1879, No. 1,564). Sufficient funds are available even after correcting the error noticed below, and if this course be adopted it will not be necessary for the Collector to submit the report called for at the close of paragraph 3 of the Board's Proceedings above quoted. The closing balances of the year 1878-79, unless further modified by the Accountant-General or the Examiner of Public Works Accounts, will then be—

Road Fund	...	...	...	...	...	...	Rs.
							3,148
General Fund	...	...	...	...	...	...	5,560
							8,708

Adjustments by the Examiner may lead to a deficit under the Road Fund, but in the peculiar circumstances of the Tellicherry Circle it will be much easier to deal with than a deficit in the General Fund.

5. The only important variation between the actual and estimated receipts is an increase of Rs. 12,308 under "Loan," owing apparently to the failure to draw the amount last year as above noted. A decrease under Tolls and an increase under Ferry Rents is explained to be due in part to toll receipts having been wrongly credited to ferry rents. As the accounts for the year are not finally closed, the Collector will have the wrong entries corrected. The mistakes exposed in this report are not creditable to the Account Department of the Collector's Office.

6. Under Grant I, Public Works, Rs. 86,143 were spent against allotments aggregating Rs. 91,413 according to the registers in the Board's Office. The short expenditure was due to the restrictive orders passed in Board's Proceedings, dated 10th January 1879, No. 37, when there seemed a danger of the fund closing in deficit. The only important item of expenditure on new works was Rs. 8,366 on the Periah Ghat. Out of 521 miles of road in the circle at the beginning of the year, only 362 are reported to have been maintained in good order during the year. As Rs. 51,871 were expended out of an allotment of Rs. 54,126, it should be explained why so large a proportion of the total mileage was allowed to remain in bad or indifferent order.

7. *Education.*—The expenditure on education amounted to Rs. 22,086 against a grant of Rs. 26,020, the falling off being mainly due to the orders enjoining economy in consideration of the insolvent state of the General Fund. Of this,

Rs. 6,664-14-9 were spent on the eight middle-class schools. Setting off the Government grant and fees the net cost of these schools to the Local Board was Rs. 3,916, or Rs. 15-4-8 per pupil, the average attendance having fallen from 296 to 256. If the Government adopt the recommendations made in Board's Proceedings, dated 26th March 1879, No. 793, submitted through the Director of Public Instruction, the Local Funds will be relieved of this charge.

8. The number of lower-class schools fell from 235 with an attendance of 11,102 to 183 with an attendance of 10,653, owing to the unwillingness of some of the Managers of the results grants schools to continue their work under the new rules. As a decrease of 22 per cent. in the number of schools was attended with a falling off of only 4 per cent. in the attendance, it would seem that in the Tellicherry Circle the new rules have operated to eliminate only the inferior class of schools, an effect which cannot be considered as otherwise than satisfactory.

9. The Tellicherry Board contribute to the Municipal Dispensary, but the only institution kept up entirely from Local Funds is the hospital at Manantoddy, at which there was a considerable increase during the year both as regards in-patients and out-patients. An earnest appeal is again made by the medical officer for a new building, for which he thinks a portion of the amount required might be obtained by means of private contributions. Apart from the present impecunious state of the General Fund, the Board consider that the large annual outlay now incurred on the Manantoddy Hospital, Rs. 5,020 in 1878-79, is as much as can equitably be given to any one hospital, and that if a new building is required, the whole cost should be met by private contributions from the residents in the Wynad.

10. *Vaccination.*—During the year 4,794 persons were vaccinated, and though this cannot be called a large number, it was a considerable improvement on the previous year, when only 3,994 operations were performed. The cost was not high, viz., Rs. 3-3 per case.

11. *Sanitation.*—The outlay on sanitation was trifling. As remarked in the case of Calicut, expenditure on this object is not so much called for in Malabar as in other parts of the Presidency, but the Board do not doubt that a larger sum than Rs. 200 could be spent with advantage.

12. It is satisfactory to learn that the attendance of non-official members is improving.

(True Copies and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department.
" President, Local Fund Boards, Malabar District.

Exd. W. J. Lewis and A. F. Goodall.

5DEC79

No. 8648

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

5th November 1879, No. 2120.

Local Funds—Reports.

Read the following paper :—

- No. 35. *Proceedings of the Board of Revenue, dated 15th July 1879, No. 2044.*
 ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of
 Tellicherry Circle, Malabar District, for 1878-79.

- No. 36. ORDER THEREON, 5th November 1879, No. 2120.

The statistical information in the Tellicherry Circle Report as now submitted is so deficient that the Government can form no correct idea of the working of the circle during the year. The opening deficits, according to the adjustments reported by the Account Department, necessarily crippled the operations of the circle; and the error, committed in the Collector's Account Department in neglect of the orders of Government, to credit Rs. 14,470 of ferry rents to the General Fund instead of to the Road Fund, has seriously affected the former fund, inasmuch as the transfer of the amount during the current year is impracticable owing to the introduction into the circle of the Canals and Ferry Act. The Board of Revenue have ordered the necessary correction to be made in the accounts of the circle for 1878-79 and have also ordered a further transfer of Rs. 3,523 from the same source to the General Fund to meet the anticipated deficit in the current year. The Government approve and confirm these instructions; but desire to know whether the Board of Revenue had not the means of detecting the error themselves before the annual report for the year was received. The Government are under the impression that proper scrutiny of the monthly accounts received from the circle should bring to light errors of this nature committed in the district.

2. The total receipts from Land Cess, which constitutes the most important source of revenue in the circle, are not stated in the report; and the Board of Revenue do not supply the omission. The particulars of Demand, Collection, and Balance under this head should have been reported, as also the years to which the uncollected arrears, if any, at the close of the year belong. The Government await the information called for by the Board concerning the loan transactions of the circle.

3. Notwithstanding short expenditure on Public Works, the roads in the circle are reported to have been in fair order during the year: but it is difficult to reconcile this assertion with the statement in paragraph 13 of the Vice-President's report that only $362\frac{1}{8}$ out of 521 miles of road were maintained in good order.

4. The Educational operations were conducted during the year with the utmost regard to economy. The eight Middle-class Schools required a heavy outlay, and the cost per pupil was as high as Rs. 15-4-8. The proposals made to relieve the Local Funds of the charge connected with these schools are noted with reference to G.O., 23rd July 1879, No. 1401. The information furnished regarding the result of the year's work in the twenty-six Hindu Elementary Schools and fifty-two Moplan Schools is very meagre. The Government are not prepared to endorse the observations of the

1879.

Board of Revenue,
MADRAS.

THE CHIEF SECY. TO GOVT.,

FINANCIAL DEPARTMENT.

Dated July 15th.

Printed August 6th.

Received

PROCEEDINGS, 15th July 1879, No. 2,044.

JULY.

No. 2,044.

Local Fund Report—of Tellicherry Circle,
 Malabar District, for 1878-79.—Reviewing and
 submitting to Government the—

Board of Revenue regarding the effect of the new Results Grants Rules on the Lower-class Schools in the Tellicherry Circle on the information submitted. The number of schools prepared for examination, the number actually examined, the attendance at them and the results grants earned in comparison with those of 1877-78 will furnish data for forming an opinion on the matter. It can only be gathered from the report that 2,366 Results Grants Schools were visited and prepared for inspection. The amount paid as results grants is also not stated.

5. The Government agree with the Board that Local Funds should not at present pay any portion of the cost of erecting a building for the Dispensary at Manan-toddy. The institution is already a heavy burden on Local Funds. The President should place himself in communication with the Planters' Association and ascertain whether the sum required might not be raised rateably from those who would benefit by the building. It might be arranged to spread the subscriptions over a series of years, providing the funds immediately needed for building by a debenture loan, among the proprietors concerned. It is not stated whether any portion of the current charges is met from private subscriptions. If such is the case, the subscriptions should be credited in the Fund account before disbursement.

6. The Board's remarks in paragraphs 10, 11, and 12 are approved. The Director of Public Instruction will call upon Mr. Garthwaite to explain his absolute absence during the year from the meetings of the Local Board.

7. The President will intimate to Kalliat Kamaren Nambyar that, unless he attends the meetings of the Board at intervals, his name will be removed from the list of members.

8. The Public Bungalows cost Rupees 971, while the fees collected at them amounted to only Rs. 394.

9. As regards Sanitation the Government observe that the large townships demand special attention and the establishment of a Sanitary Service.

(True Extract.)

H. B. GRIGG,
Acting Under Secy. to Govt.

To the Board of Revenue.

„ 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,

with Board's Proceedings, dated 15th
July 1879, No. 2044.

Exd. J. Wright.

0786/8/79

Govt. of Madras.

FINANCIAL.

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

Dated November, 5th.

Issued

Encl.

Recd.

G.O., 5th November 1879, No. 2120.

NOVEMBER.
Nos. 35-36.

Local Funds — Reports.— Orders passed on
Proceedings, Board of Revenue, reviewing the
Local Fund Report of Tellicherry Circle, Mala-
bar District, for 1878-79.

Recd: 31/12/79

Communicated to the
Supg. Engr. Fourth Circle.

15/1/80

Supg. Engr. IV Circle
By Mr. Secy.