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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Read the following papers:—

No. 168. Proceedings of the Board of Revenue, dated 30th April 1874,
No. 1015.

Read the following letters:—

From the President of the Local Fund Boards, Malabar, dated 15th December 1873, No. 642.

ABSTRACT.—Submitting Local Fund Budget of Calicut Circle for 1874-75.

From the same Officer, dated 24th December 1873, No. 659.

ABSTRACT.—Submitting Local Fund Budget of Tellicherry Circle for 1874-75.

From the same Officer, dated 5th January 1874, No. 662.

ABSTRACT.—Suggesting certain alterations in the Budget of Tellicherry Circle for 1874-75.

From the same Officer, dated 10th January 1874, No. 670.

ABSTRACT.—Requesting sanction for the entertainment of an additional Inspecting School-master for Tellicherry Circle.

From the Sanitary Commissioner, dated 28th January 1874, No. 76.

ABSTRACT.—Submitting remarks on the Local Fund Estimates of Tellicherry Circle for 1874-75.

From the Secretary to Surgeon-General, Indian Medical Department, dated 20th March 1874,
No. 1,683.

ABSTRACT.—Submitting remarks on the Local Fund Budget Estimate of Tellicherry Circle for 1874-75.

The Local Fund Budget of the Malabar Circles for 1874-75 will be submitted for the orders of Government.

CALICUT.

2. RECEIPTS—1. *Balances*.—The balances are much larger than those of the budget of 1873-74, but this results in great part from difficulties in establishing schools under the new scheme and foreseeing its financial results. In calculating the Road Fund balance the contribution paid by the Mysore Government for the Mahvinhally bridge (G. O., dated 12th September 1873, No. 1,296) is not taken into account, and this appears from G. O., dated 27th December 1873, No. 3,079-A., Public Works Department, to be correct. If the latter order had been communicated to the Board they would have been saved much trouble.

3. 2. *Grant from Provincial Funds for Schools*.—The Board have found some difficulty in ascertaining what schools and expenditure on account of schools entered in this budget can be considered as sanctioned, and what as unsanctioned. In the budget of 1873-74 provision is made for sixty-one schools, and if they are classified as in the present budget they will be—

	RS.
18 Middle Class Schools, costing	24,704
43 Elementary	6,224
Total...	30,928

G. O., dated 7th May 1873, No. 154, and G. O., dated 31st May 1873, No. 760, approve of a scheme for paying the Masters of schools partly by fixed salaries, and partly by Results grants; and G. O., dated 18th October 1872, No. 1,418, which approves of a scheme for encouraging Moplah education by giving grants-in-aid to Moplah Schools on favourable terms, have been

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passed, but no new schools have been sanctioned, and the President does not seem to intend to apply for any such sanction. Nevertheless the budget assumes that the following schools must be supported :—

	RS.
18 Middle Class Schools, costing	23,498
50 Elementary Schools	7,562
Total...	31,060

The difference between the number of Elementary Schools in the two budgets is only seven, but it would appear that thirty-one of the old Elementary Schools have either never been opened (Rupees 4,000 are said to have been saved in this way) or are to be closed, for the number of new schools proposed is thirty-eight. The difference between the cost of the scheme for 1873-74 and for 1874-75 (excluding buildings) is only Rupees 130, and the Board have the greatest confidence in the officers who have prepared the proposals now made, so the entries will not be disturbed, but the President must understand that it is his duty to report the localities of the schools which he has closed and which he proposes to open with the reasons why, and that no Local Fund School can be commenced without the permission of Government. The mention of unions in Statements III. and III.-A. is useless, now that the Union system is in abeyance. The class and locality of each school should be specified. (This remark applies to both circles.)

4. Besides the sum for Hindu Local Fund Schools the Local Fund Board propose to provide for Moplah Schools, twenty-two of which are mentioned.

	RS.
Results Grants	6,000
Salary	4,404
Books and Slates	700
Scholarships	200
Total...	11,004

Seven-tenths at least of this amount is for schools not mentioned, but the Board have no doubt the amount is carefully calculated, and the object is one of the greatest importance politically as well as socially. The only new thing is the provision for scholarships, which is intended to attract boys to remain longer at school, and seems to the Board judicious.

5. The funds required for carrying into effect these proposals cannot be provided without special assistance from Provincial Funds. The President urges that Government should grant half the cost of the Middle Class Schools, which will be—

	RS.
School charges	23,498
Constructing and repairing School-houses	2,080
	25,578
	12,789

and the whole of the charges for Moplah Schools, viz., Rupees 11,304, making a total of Rupees 24,090. The proposal that Government should give half the charges of the Middle Class Schools cannot be supported under the rules in force, but the Board resolve to recommend Government to grant the full amount which is asked for on other grounds. In Malabar schools flourished, and a sufficient revenue was easily raised under the Madras Education Act VI. of 1863. When that Act was repealed by the Local Fund Act, House-tax was substituted for the tax previously in force, but the revenue of the schools remained. Subsequently when Government abolished the House-tax the schools lost the revenue which supported them, and they must now be supported from other funds, unless there is to be a lamentable retrogression. The case of Malabar is unlike that of other districts where the schools were few in number and the revenue small. The Calicut Circle has not the means of providing for the deficit, and it seems to the Board to be incumbent on Government to provide for a difficulty which they must have foreseen when they resolved to stop the House-tax in Malabar. In 1873-74 Government gave the Local Fund Board Rupees 21,400 to make up for the loss of the House-tax in addition to the ordinary school

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grant of Rupees 7,630. What is now asked for is Rupees 4,940 less, and the Board think it should be granted. It may be observed that the Local Fund Board have an unusually large balance to draw on in 1874-75, but the amount which they have found themselves able to set aside under Grant III. is smaller than it ought to be in such a circle.

6. SPECIAL FUNDS—*Surplus Pound Funds*.—The President has misunderstood an order of the Board that Municipalities should pay half their Surplus Pound Funds to the Government Farm as freeing Local Fund Boards from the necessity for making a similar contribution. The estimate, Rupees 3,000, must be reduced to Rupees 1,500.

7. 4. *Fees in Schools*.—The rates are given in paragraph 19 of the President's letter, and the Board think they should be sanctioned.

8. 5. *Contribution*.—The estimates of contributions from the Cochin Government for ferries and maintenance of the Cochin canal, viz., Rupees 2,000, are prepared in accordance with the arrangement announced in G. O., Political Department, dated 17th October 1873, No. 413. *Per contra* Rupees 1,000 is provided in the Road Fund statement as a payment to the Cochin Government for the section of the canal from Eddaturuty to Munyam.

9. 7. *Miscellaneous*.—The Government of India have granted a loan of Rupees 89,000 to the circle for the Tambracherry Ghaut, and Rupees 65,000 of it is to be drawn and spent in 1874-75 (G. O., Financial Department, dated 25th March 1874, No. 502). This important item cannot be left out of the accounts, and it must therefore be entered in this part of the budget. The entry will entail an increase in the share of the Collector's Establishment which is paid by the Calicut Circle, and in the Road Fund share of the cost of General management; but the rules on this point assume that the work of each circle and each sub-fund will be in proportion to its income, and this will continue to be true, although part of the income may be obtained by borrowing.

10. The receipts will thus be—

	RS.
Road Fund	3,35,550
Endowment Fund*	1,350
General Fund	85,260
Total ...	4,22,160

* The Rupees 1,000 said to be invested capital of the Manjeri Hospital must be classed under this head.

11. EXPENDITURE, GRANT I., STATEMENT II., ROAD FUND, NEW WORKS.—This part of the budget needs considerable alteration, and the total provision as will be shown hereafter must be—

	RS.
By Public Works Department	1,25,260
By Other Agency	800
Total ...	1,26,060

12. *Petty Establishment*.—The list given in paragraph 42 of the President's letter seems to be wrong. It includes the Maistry of the Cannanore Range and his Lascar, and it omits the travelling allowance of the Maistries. The provision should be Rupees 2,700 instead of Rupees 2,980 as follows :—

	RS.
2 Maistries at Rupees 45, with travelling allowance.	1,440
2 Do. at „ 25, with do. do.	800
1 Do. at „ 20, with do. do.	320
2 Lascars at 6	144
Total...	2,704

13. *Share of Cost of Department Public Works Supervision*.—At 25 per cent. on the expenditure by the Department Public Works this allotment should be Rupees 55,970.

14. The President objects to the payment of the Department Public Works percentage on the loan money spent on the Tambracherry Ghaut works, and on the half of the cost of the

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Mahvinhally bridge which is contributed by the Mysore Government. As regards the Mahvinhally bridge the Mysore contribution was made over to the Special Executive Engineer, Wynnad, direct instead through the Local Fund Board, and the Board presume that the cost of Department Public Works supervision will be paid out of Provincial Funds. As regards the Tambracherry Ghaut loan it would have been better if the cost of supervision had been taken into account when the loan was applied for, but this was not done. The supervision must be paid for now, and the questions to be decided are, *first*, what is the amount; and, *second*, who is to pay it. The amount is determined by the rules in force. On the average of the whole Presidency 25 per cent. on expenditure has been settled as the estimated cost of supervision by the Public Works Department, and so long as the Public Works Department afford all the supervision the works require, that is so long as the article paid for is supplied, the stipulated charge must be paid for it. The work is none the less Local Fund works because the funds have been borrowed, and being so the charge for supervision must be paid by the Local Fund. The President urges that the Local Fund pays for the supervision not only of local but also of imperial works, or in other words for the whole Public Works Establishment of the district, and urges that the establishment will not be increased because of the loan works. The actual cost of the Public Works Establishment in Malabar in 1872-73 was Rupees 84,640, and the Board are not aware that any material changes have taken place since. To this a certain sum (not large) has to be added as the Malabar share of the cost of the Public Works Secretariat, etc. The amount provided in the present budgets (revised) for Public Works Department supervision is—

	RS.
Calicut	57,370
Tellicherry	23,540
Total...	80,910

and the Tellicherry Local Fund Board will probably have a considerable loan to spend in 1874-75, so that their contribution will be much greater, whilst the Calicut Circle spent part of their loan in 1873-74. The two circles get large contributions to their Road Funds, as well as their General Funds, from Government. The former amount to—

	RS.
Calicut... ..	1,32,220
Tellicherry	58,340
Total...	1,90,560

so that, although the proportion of the cost of the Public Works Establishment of the district which they have to pay is undoubtedly large, they cannot complain with as much reason as they could if all their expenditure were provided for by local taxation. It is a question well worthy of consideration whether Government could afford to rule that the Local Fund Boards of a district should, under no circumstances, be charged on account of supervision by the Public Works Department more than a certain proportion of the entire cost of the establishment in the district.

15. *Share of Cost of Controlling Establishments.*—This should be Rupees 2,430 instead of Rupees 2,280.

16. *Tools and Plant.*—The allotment at one per cent. on expenditure should be Rupees 2,400.

17. *Interest on the Loan.*—Out of the loan granted for the Tambracherry Ghaut works Rupees 24,000 were drawn in 1873-74, and it is this amount which the Local Fund Board must begin to repay and pay interest on in 1874-75. The interest at 4½ per cent. will be Rupees 1,080. The Local Fund Board provide for interest on the whole amount, but for no repayment of the principal. In the application for the loan the Local Fund Board promised to repay it in twenty-two years by annual instalments, but the Government of India have sanctioned the loan on the conditions of the rules of the 15th October 1873, No. 3,761. According to these conditions the loan is to be repaid in twenty years, and one quarter of it in five years. This does not make it absolutely necessary that part should be repaid at the end of the first year, but the Board are of opinion that

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the repayment should be made, as otherwise an inconveniently large sum will have to be paid in the remaining four of the five years. Rupees 1,200, being 1/10th of Rupees 24,000, will therefore be inserted in the budget on this account.

18. *Reserve.*—For obvious reasons the loan should not be considered in calculating the reserve, and it should be Rupees 26,660.

19. The total Road Fund expenditure will thus be Rupees 8,35,550, leaving no balance.

20. STATEMENT II.-A., PART I., NEW WORKS.—*Item 2. Tambracherry Ghaut.*—The full amount which is to be spent on this work must be entered in this part of the budget, though the work is to be paid for from borrowed funds. From paragraph 27 of the President's letter it appears that the Public Works Department expect to be able to expend the whole Rupees 65,000 in 1874-75, so that sum will be entered.

21. For want of funds the allotment for Items 7 and 12 must be reduced to Rupees 4,140 and Rupees 840 respectively, and those for Items 16 and 17 must be struck out.

22. *Items 18 and 19.*—These must be struck out, because allotments were provided for the works in the latter part of 1873-74.

23. The only works which require notice in the Educational and Sanitary parts of the list are the allotment of Rupees 1,200 for building a school-house at Alattur, and of Rupees 1,400 for improvements to the Manjeri Hospital. The Board presume that the estimate for the school-house which is being prepared will be of an amount requiring their sanction; otherwise they will have no opportunity of judging whether the school-house is wanted or not. The improvements to the Manjeri Hospital are of a desirable kind. Rupees 1,000 of the cost are to be supplied by the invested capital. This requires the sanction of Government, but the Board think the sanction should be granted.

24. PART II., REPAIRS.—The total allotment for road repairs is Rupees 2,650 more than that for 1873-74, but this is satisfactorily explained in the President's letter.

25. The Education and Sanitary allotments are for Petty Repairs, and call for no remark.

26. STATEMENT II.-B. should be furnished in time to be printed with the budget.

27. STATEMENT I.-B., GRANT I.—The following alterations have to be made in Grant I:—

	RS.
New Works... ..	1,32,860
Department Public Works Establishment... ..	57,370
Petty Establishment	2,700
Tools and Plant	2,510
Road Fund Reserve	26,660
Payments on account of loan	2,280

28. The Grant will be—

	RS.
Road Fund	3,33,120
Endowment Fund	1,000
General Fund	12,210
Total...	3,46,330

	RS.
4 Inspecting Schoolmasters at Rs. 35 each	1,650
Office allowance, 1½ × 4 × 12	72
Travelling allowances at 15 Rs. each for 4 Inspecting Schoolmasters	720
	2,442, or Rs. 2,470 in round numbers.

29. GRANT II., EDUCATION.—A sum of Rs. 2,600 is provided to meet the salaries and allowances of four Inspecting Schoolmasters, but the allotment should be reduced to Rupees 2,470, as shown in the margin.

30. The charges for existing and proposed Local Fund Schools, and the scheme on which they are established, have been already noticed.

31. Rupees 4,410 are provided for Salary grants, and Rupees 9,860 for Results grants. The whole of the first sum, and Rupees 6,000 of the second, are intended for Moplah Schools as detailed in Statement III.-B. The remainder of the Results grants allotment is to be given to Hindu Schools, aided solely on the Results system.

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32. Rupees 900 are entered as the charges for the Book Depôt, including the salaries of Book Hawkers.

33. It is proposed to expend Rupees 700 in the purchase of books and slates for Moplah Schools, and Rupees 200 in Scholarships to Moplah School boys (as already mentioned) to induce them to remain longer at school.

34. The charges on account of Moplah education thus aggregate Rupees 11,300, exclusive of the cost of the Moplah Circuit Inspecting Schoolmaster.

35. Grant II. is Rupees 49,600, chargeable to the General Fund.

36. GRANT III., SANITATION, ETC.—There are three dispensaries in the circle at present as noted in the margin. It is proposed to open a new one at Vytheri.

Ponani, Munjeri, and Gudalur.

37. The salary of the Assistant Apothecary attached to the Gudalur Dispensary is omitted, with reference to G. O., Financial Department, dated 26th April 1872, No. 570. It would be better in such cases if the pay were contributed to the Local Fund Board and the official entered in their budget. In the case of the other three dispensaries the President has provided for officers of the Hospital Apprentice grade; but as in their Order, Financial Department, dated 4th March 1874, No. 360, Government have allowed the Hospital Assistants now in charge of Ponani and Munjeri to be retained in their places, the provision made for those dispensaries under the head "Medical subordinates" has been altered. The President has entered Rupees 960 for the Medical subordinate who is to be in charge of the Vytheri Dispensary, but the allotment has been reduced to Rupees 900.

38. Rupees 1,700 are entered for the permanent Vaccine Establishment of the district. The particulars of the charge as given by the Superintendent General of Vaccination include a sum of Rupees 90 for postage. The President objects to this item, and the Board agree with him in thinking that the charge should be debited to Provincial Funds.

39. Rupees 500 are provided for the temporary Vaccine Establishment, sanctioned in G. O., Financial Department, dated 18th June 1873, No. 860, as it will be required in 1874-75.

40. A Sweeper on Rupees 4 a month was sanctioned for the Nelambur Chuttrum in G. O., Financial Department, dated 25th February 1874, No. 309.

41. In Statement IV. the cost of the Chuttrum Establishment is given as Rupees 370, with particulars for only Rupees 360 in the column of Remarks; but in Statement IV.-A. the cost is entered at Rupees 490 without any explanation as to the cause of the apparent discrepancy between the figures. The correct allotment seems to be Rupees 432, or Rupees 440 in round numbers, as shown by the Board's remark in Statement IV. The President will, however, report on this point.

42. Rupees 1,100 is provided for the establishment of the travellers' bungalows of the circle against Rupees 940 in the budget of 1873-74. The increase in the allotment, viz., Rupees 160, is owing to the provision of the salaries of two Sweepers on Rupees 6 per month, one of whom is attached to the Peria bungalow under G. O., Financial Department, dated 4th June 1873, No. 790, and the other newly proposed for the Nelambur bungalow.

43. Rupees 3,250 are to be paid as contributions to the Calicut and Palghat Municipalities for dispensaries. The sum sanctioned for 1873-74 is Rupees 4,250 as per margin. The circumstances under which the contribution was reduced should be explained.

To the Calicut Municipality ... 3,300
Do. Palghat do. ... 750

44. Grant III. is—

	RS.
Endowment Fund ...	350
General Fund ...	20,620
Total...	20,970

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45. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency should be Rupees 1,390. The cost of the Collector's Establishment chargeable to this circle is Rupees 670.

46. Grant IV. is—

	RS.
Road Fund...	2,430
General Fund ...	620
Total...	3,050

47. The General reserve should be Rupees 5,930, but only Rupees 2,210 are available.

48. The following is an Abstract of the Budget as revised by the Board of Revenue:—

Receipts.		Charges.			
	RS.		RS.		RS.
Road Fund...	3,35,550	Grant I. ... { Road Fund ...	3,33,120		
Endowment Fund ...	1,350	{ Endowment Fund ...	1,000		
General Fund ...	85,260	{ General Fund ...	12,210		
		Grant II... General Fund ...			3,46,330
					49,600
		Grant III.. { Endowment Fund ...	350		
		{ General Fund ...	20,620		
					20,970
		Grant IV.. { Road Fund ...	2,430		
		{ General Fund ...	620		
					3,050
					4,19,950
		General Reserve ...			2,210
		<i>Balances.</i>			
		Road Fund ...			
		Endowment Fund...			
		General Fund ...			
Total...	4,22,160	Total...			4,22,160

TELLICHERRY.

49. RECEIPTS—1. *Balances.*—Assuming the General Fund balance at the beginning of 1873-74 to have been Rupees 26,771 the Vice-President estimates the balance at the beginning of 1874-75 at Rupees 13,180. From the Accountant-General's statement it appears that the balance of 1873-74 was only Rupees 19,120, and the balance for 1874-75 cannot therefore be safely estimated at more than Rupees 5,000.

50. 2. *Grants from Provincial Funds for Schools.*—In 1873-74 Government granted Rupees 1,890 as the ordinary grant for the Middle Class Schools, and Rupees 5,000 in lieu of House-tax, or Rupees 6,890 altogether as their contribution to the General Fund. In the Budget provision was made for thirteen schools, and if they are classed as in the present budget they may be represented as—

	RS.
7 Middle Class Schools, costing ...	7,952
6 Elementary ...	500
Total...	8,452

Of the six Elementary Schools only three were opened, and two out of those three have since been temporarily closed. Since the budget was passed Government, as already mentioned, have

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approved of paying Masters partly by fixed salaries and partly by Results grants, and for encouraging the education of Moplahs. In this budget provision is made for—

	RS.
8 Middle Class Schools, costing	8,850
1 Elementary	72
Total...	8,922

With regard to the other Elementary Schools small grants for keeping the school-houses in repair are provided, and the Local Fund Board await orders from Government expounding their future Educational policy before doing anything further.

51. With regard to Moplah education the only entries made in the budget are Rupees 780 for a Middle Class School at Kallai (Board's Proceedings, dated 7th May 1873, Miscellaneous No. 2,776), Rupees 300 for books and slates for Moplah Schools, and provision for a Moplah Inspector of Schools. No allotment corresponding to that in the Calicut Circle for grants-in-aid to Moplah Schools is provided, and it is clear from the President's letter that if anything is to be done in this direction, or in other words if the policy approved by Government is to continue to be carried out, Rupees 8,000 must be assigned for such grants-in-aid.

52. Even when this allotment is made (as in the Board's opinion it ought to be) the Tellicherry Circle will be doing very little for education.

53. But the allotment cannot be made unless Government grant aid from Provincial Funds. As it is tersely expressed by the Vice-President "some new source of revenue must be discovered in place of the House-tax, or the whole burden of Educational expenditure must be taken off" the Local Fund.

54. As in the case of the other circle the Board resolve to request Government to reduce the amount they think the amount should be Rupees 23,380, or Rupees 16,490 less than in 1873-74. The savings shown in the revision of the Madanapally, Gooty, and Pennacondah Circles will provide for the greater portion of this increase. Even with a grant-in-aid of Rupees 23,380 the Local Fund Board will only be able to spend Rupees 30,200 on Grant II., and Rupees 6,290 on Grant III.

55. *Surplus Pound Fund.*—As in the case of the Calicut Circle the estimate must be reduced from Rupees 1,500 to Rupees 750.

56. *Loan.*—The Local Fund Board have applied for a loan of Rupees 60,000, and the application is approved in G. O., dated 6th March 1874, No. 371. If the loan were granted it would have to be entered amongst the receipts, but it has not been granted yet, and no entries assuming that it has been granted should appear in the budget. In the Road Fund statement there is an allotment for interest on the loan which must be struck out.

57. The Receipts are—

	RS.
Road Fund	1,42,460
General Fund	42,780
Total...	1,85,240

58. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The cost of the Petty Establishment should be Rupees 1,750, as detailed below—

	RS.
1 Maistry on 60 Rupees, with travelling allowance...	960
1 Do. on 25 "	400
1 Do. on 20 "	320
1 Lascar	72
Total...	1,752

59. The cost of Public Works supervision, calculated at 25 per cent. on the proposed expenditure by that department, should be Rupees 23,540.

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60. The share of the cost of General management is Rupees 1,380.

61. Rupees 1,500 are provided for the payment of interest on Rupees 30,000 (amount to be drawn in 1874-75), of the loan of Rupees 60,000 applied for on account of the Peria Ghaut road, and the Koroth and Peria line. As the loan has not yet been granted this entry must be struck out.

62. The Road Fund reserve should be Rupees 14,250, but only Rupees 14,150 are available. The Board think it better to leave Statement II.-A. undisturbed than to insist on a literal compliance with the rule that the reserve shall be 10 per cent. of the receipts.

63. The Road Fund expenditure amounts to Rupees 1,42,460, leaving no balance.

64. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains six Road Fund items, with a total allotment of Rupees 28,430 against Rupees 32,930 in the budget for 1873-74. Items Nos. 1, 3, and 4 appear in the budget for 1873-74. Nos. 2 and 5 are brought forward from the budget of 1871-72.

65. PART II., REPAIRS.—Rupees 66,310 are provided for Road repairs, and Rupees 400 for repairing School-houses. Under Sanitary and Miscellaneous the following provision is made:—

	RS.
Repairing Manantoddy Hospital... ..	100
Do. Chattrums	200
Do. Musafarkhanas	270
Do. Public Bungalows	950
Do. District Bungalows	150
Total...	1,670

66. Compared with the estimate for 1873-74 the allotment for Road repairs shows an increase of Rupees 2,460; which is satisfactorily accounted for in paragraph 20 of the President's budget letter.

67. The following alterations have been made under Grant I. :—

	RS.
Public Works Department, General Establishment	23,540
Petty Establishment	1,750
Interest for Loan	Nil.
Road Fund Reserve... ..	14,150

68. Grant I. is—

	RS.
Road Fund	1,41,080
General Fund	2,090
Total...	1,43,170

69. GRANT II., EDUCATION.—Rupees 2,430 are entered against payment for Inspection, and provide for the salaries and allowances of three Hindu and one Moplah Inspecting Schoolmasters. The third Hindu Inspecting Schoolmaster was appointed in 1872-73 by the Circle Board on the representations of the Educational authorities, but they inadvertently omitted to obtain sanction from Government. In the fourth letter recorded above the President explains the necessity that existed for the services of this man, and requests that sanction of Government may now be given with retrospective effect. The Board support this application. The provision should be raised to Rupees 2,470 as in the other circle.

70. With reference to the remarks made in paragraph 51 of these Proceedings the provision made for Results grants has been raised by Rupees 8,000.

71. Grant II. is Rupees 30,240.

72. GRANT III., SANITATION.—Rupees 2,070 are provided to meet the charges of the Manantoddy Dispensary against Rupees 1,840 entered in the budget of 1873-74, and the provision is pronounced to be sufficient by the Surgeon-General, Indian Medical Department. The increase is chiefly due to the proposal to raise the salary of the Hospital Assistant from Rupees 25 to Rupees 30.

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40, as the former rate has not been found sufficient to induce any efficient man to accept such service in North Wynaad. The President's application for this increase of salary was referred to the Surgeon-General, Indian Medical Department and Dr. Balfour has replied that final action has not been taken as to whether a Warrant Officer is to be substituted for the private practitioner now in charge or not. The Board think it will be best considering the situation of this hospital to leave things as they are.

73. The President, by disallowing the provision for postage, reduces the cost of the Vaccine Establishment from Rupees 1,040 as entered by the Vice-President to Rupees 1,020, which is Rupees 60 more than was allotted for the same purpose in 1873-74.

74. Rupees 900 are provided for Sanitary expenditure, as detailed in Statement IV.-B. The Sanitary Commissioner points out that the provision is small, but there are no funds out of which it can be raised. The Local Fund Board may be able to do something in this way with the General Fund reserve.

75. Grant III. is Rupees 6,290, chargeable to the General Fund.

76. GRANT IV., MISCELLANEOUS.—The contribution for the Controlling Establishments at the Presidency is raised to Rupees 740.

77. The cost of the Collector's Establishment chargeable to this Circle is Rupees 290.

78. Grant IV. is—

	RS.
Road Fund	1,380
General Fund	410
Total...	1,790

79. The following is an Abstract of the Budget as revised by the Board of Revenue :—

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund... ..	1,42,460	Grant I. ... { Road Fund	1,41,080		
General Fund	42,780	{ General Fund	2,090		1,43,170
		Grant II.... General Fund			30,240
		Grant III... General Fund... ..			6,290
		Grant IV... { Road Fund	1,380		
		{ General Fund	410		1,790
					1,81,490
		General Reserve....			3,750
		Balances.			
		Road Fund			
		General Fund... ..			
Total...	1,85,240	Total...			1,85,240

(True Extract.)

(Signed) J. GROSE,
Secretary.

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No. 171.

ORDER THEREON, 19th June 1874, No. 1034.

The Budget Estimates of the Calicut Local Fund Board for 1874-75 are compared below with those for 1873-74 :—

RECEIPTS.			EXPENDITURE.		
	1873-74.	1874-75.		1873-74.	1874-75.
Balances—	RS.	RS.	Public Works.	RS.	RS.
Road Fund	4,000	4,000	New Works—		
Endowment Fund	...	...	Communications	82,540	1,26,060
General Fund	9,530	26,000	Educational	1,020	1,400
Allotment from General			Sanitary, &c.	4,680	5,400
Revenues.			Repairs—		
Provincial Funds—			Communications	1,10,220	1,12,870
Roads... ..	1,32,220	1,32,220	Educational	1,420	1,400
Schools (Ordinary) ..	7,630	24,090	Sanitary, &c.	3,890	3,600
Schools (Special) ...	21,400		Cost of Public Works		
Special Funds	37,000	38,500	Establishment	47,730	57,370
Cess on Land... ..	80,000	80,000	Petty Establishments ...	2,980	2,700
Tolls	40,000	38,000	Toll and Ferry Establish-		
School Fees	2,000	4,000	ment	1,410	1,000
Contributions from other			Tools and Plant	2,040	2,510
Circles, &c.	6,650	7,400	Road Fund Reserve ...	18,450	26,000
Endowment receipts ...	2,390	1,350	Contingencies	500	300
Loan	800	1,000	Contributions	1,550	2,880
			on loan		2,280
			Education—		
			Inspection... ..	4,000	2,470
			Training Schools	340	
			Local Fund Schools... ..	30,930	31,000
			Salary Grants... ..	1,920	4,410
			Result Grants	4,000	9,860
			Miscellaneous	1,410	1,800
			Sanitation, &c.—		
			Dispensaries	7,410	9,570
			Vaccination	1,500	2,200
			Sanitary Establish-		
			ment	3,530	3,500
			Choultries	440	470
			Public Bungalows	1,540	1,600
			Musaferkhanas	340	380
			Miscellaneous	4,260	3,250
			Establishments	2,870	3,050
			General Reserve		2,210
			Balances—		
			Road Fund... ..	90	
			Endowment Fund		
			General Fund	20	
Total ...	3,43,620	4,22,160	Total ...	3,43,620	4,22,160

2. As recommended by the Board of Revenue a Provincial Fund grant of Rupees 24,090 will be assigned for schools, but the Government desire to have a

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full report on the old Rate Schools with especial reference to the source from which the funds for their support have been derived. Mr. Garthwaite will report at the same time, through the Director of Public Instruction, on the educational results which have been attained by their means. The proposed rates of school-fees are sanctioned for the present, but the Government trust that it may soon be found practicable to raise them without endangering the progress of the schools. The arrangements directed by the Board of Revenue regarding the charge for Public Works Supervision are obviously correct so long as the present rules remain in force, and the recommendation made in the concluding portion of paragraph 14 will not be lost sight of in the event of its being found possible to make any change in the method of distributing the charge. The appropriation of the invested capital of the Mangiri Hospital towards defraying the cost of improvements to the building is approved. The appointment of a sweeper to the Nilambur Bungalow must be disallowed, as the Government have resolved to allow no increase, for the present, in the expenditure on these institutions from Local Funds, except in cases where they are more than self-supporting.

3.

TELLICHERRY.

RECEIPTS.			EXPENDITURE.		
	1873-74.	1874-75.		1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balances—			Public Works.		
Road Fund... ..	3,500	...	New Works—		
Endowment Fund ...	...	...	Communications ...	32,930	28,430
General	14,270	5,000	Educational	1,950	...
General			Sanitary, &c.	...	...
Provincial Funds—			Repairs—		
Roads	58,340	58,340	Communications ...	63,850	66,310
Schools (Ordinary)...	1,890	23,380	Educational	590	400
Schools (Special) ...	5,000	...	Sanitary, &c.	1,610	1,670
Special Funds	19,600	20,250	Cost of Public Works		
Cess on Land	34,000	34,000	Establishment	25,030	23,540
Tolls	44,000	42,000	Petty Establishment ...	1,480	1,750
School Fees	...	800	Tolls and Ferries ...	3,040	800
Contributions... ..	800	470	Tools and Plant	1,010	970
Endowment receipts ...	500	...	Contingencies	150	150
Miscellaneous	850	1,000	Road Fund Reserve ...	14,330	14,150
			Contributions	4,700	5,000
			Education—		
			Inspection... ..	2,440	2,470
			Training Schools	290	...
			Local Fund Schools ...	8,450	8,850
			Salary Grants	1,250	70
			Result Grants	10,040	18,120
			Miscellaneous	1,100	730
			Sanitation, &c.—		
			Dispensaries	1,840	2,070
			Vaccination	...	1,020
			Sanitary Establish-		
			ment, &c.	1,110	900
			Choultries	260	260
			Musaferkhanas	240	190
			Bungalows	990	950
			Miscellaneous	900	900
			Establishments	1,710	1,790
			General Fund Reserve ...	...	3,750
			Balances—		
			Road Fund... ..	...	...
			General Fund	300	...
Total ...	1,82,750	1,85,240	Total ...	1,82,750	1,85,240

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4. As in the case of the Calicut Circle the Board's recommendations regarding the educational proposals will be adopted and an assignment of Rupees 23,380 will be made from Provincial Funds for the purpose. Sanction is accorded with retrospective effect for the entertainment of the third Hindu Inspecting Schoolmaster appointed on the representation of the educational authorities. The report called for with reference to the Calicut Circle must deal with the old Rate Schools in this Circle also.

5. The Government agree with the Board of Revenue in considering that under the circumstances no change need be made in the establishment of the Manantoddy Dispensary. No further remarks seem called for, and with the slight exception above noted the Budgets of both Circles are passed as revised by the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Local Fund Boards, Malabar.
.. Public Works Department.
.. Revenue Department.
.. Board of Revenue.
.. Accountant-General.
.. Sanitary Commissioner for Madras.
.. Surgeon-General, Indian Medical Department.
.. Director of Public Instruction.
.. President of the Municipal Commission, Malabar.

Edw. J. Wright.

Decemr. 1874

Recd. July 18.

1890

10/11/1911.