M.R.O. 1—77,005—8-6-31.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1341 Press Mis.

71-72 71-72

Dated 14-8- 1874.

12/13

Not to be folded or roughly handled

No. 71. Read the following Proceedings of the Board of Revenue, dated 1st July 1874, No. 1646 :—

Read Reports from the President of the Local Fund Boards, Malabar District, dated 22nd September and 3rd October 1873, Nos. 467 and 485.

THE Local Fund Reports of the Calicut and Tellicherry Circles for 1872-73 will be submitted for the information of Government.

CALICUT.

2. RECEIPTS.—The President gives the assets as Rupees 3,46,015 inclusive of an opening balance of Rupees 32,777. This is Rupees 10,149 more than the amount shown by the Accountant-General, but the latter takes the balance at Rupees 12,[illegible]1 less than the former, Ferry rents at Rs. 86 more, Road and Land cess at Rupees 7 more, House-tax at Rupees 53 more, Cess under the old Educational Act at Rupees 30 more, Contributions at Rupees 86 less, Educational receipts at Rupees 152 more, Miscellaneous Endowment receipts at Rupees 151 less, Sale of materials at Rupees 52 less, Sale of other property at Rupees 24 more, Fines and penalties at Rupees 45 more, Miscellaneous receipts at Rupees 65 more, and Public Works receipts at Rupees 2,070 more.

3. In 1871-72 the assets excluding the balance amounted to Rupees 2,62,099, or Rs. 51,139 less than in 1872-73. The items which increased in the latter year were Provincial grants for Roads and Schools, Rupees 21,940 and Rupees 40, respectively ; Surplus Pound Fund Rs. 3,282 (nothing was credited in the previous year), Ferry rents Rupees 3,199, Road and Land cess Rupees 9,214, Tolls Rupees 2,533, House-tax Rupees 19,274 (nothing was realized in the previous year), School fees Rupees 329, and Miscellaneous receipts Rupees 154. There were also new items of receipts, viz., Contributions from Municipalities for Educational Inspection which amounted to Rupees 448, but the payment was for 1871-72, Sale proceeds of school books Rupees 818, and Bungalow fees Rupees 1,333. The decrease was in the Provincial grant for general purposes which was not given there being no occasion for it, Avenues Rupees 136, Miscellaneous special funds Rupees 3,333, Educational receipts Rupees 4,023, Dispensaries Rupees 286, Chuttrums Rupees 93, and Sale of materials Rupees 1,074.

G. O., Financial Department, 15th January and 20th March 1872, Nos. 30 and 336.

4. The Provincial grant for roads was raised in the orders noted in the margin.

5. The increase under Ferry rents and Tolls on roads and bridges was due to increased traffic.

6. The Land Cess increased for obvious reasons. The estimate was carefully framed and was nearly realized.

7. No House-tax was collected in 1871-72 and the demand for that year was waived. Of the estimated yield (Rupees 29,550) for 1872-73, only Rupees 19,274 were actually realized. The subjoined statement compares the estimate with the actual collection of House-tax in the several Unions :—

Names of Unions.	Estimate.	Actuals.
	RS.	RS.
Palghaut	11,000	11,779
Angadiprom	2,300	405
Cherupulcherry	1,500	752
Manjery	5,000	2,210
Betutpudiangadi	3,500	2,367
Ponany	2,500	80
Ponnayur	700	76
Tirtala	1,200	566
Enamakkal	650	452
Triprayur	600	251
Chathamangalom	600	337
Total...	29,550	19,275

There was a slight increase in the Palghaut Union, but in all others there was a considerable falling off. This was chiefly because the assessment was for the fasli, and was collected after the official year closed.

8. School fees were collected only in the Palghaut Central School.

9. The fees in Bungalows were collected from 335 travellers who used 20 of the 22 Bungalows* transferred to the Local Fund Board.

*1. Beypore.	12. Perintalmanna.	
2 Tambercherry.	13. Mannarghaut.	
3. Marakalam.	14. Vaniamkulam.	
4. Nilambore.	15. Cherupuicherry.	
5. Edakara.	16. Vatikancherry.	
6. Arikod.	17. Alattur.	
7. Kondotti.	18. Kollangode.	
8. Edamanna.	19. Ponany.	
9. Manjery.	20 Chettuvay.	
10. Malapuram.	21. Trittala.	
11. Chola.	22. Tanur.	

10. In 1871-72 a large amount was collected as Rate cess under Act VI. of 1863 (Madras). In 1872-73 this source of income ceased, the Act having been repealed.

11. EXPENDITURE, GRANT I., PUBLIC WORKS.—The allotment sanctioned for Public Works according to the books of this office was :—

			RS.	
New Works ...	Communications,	by Public Works Department.	1,03,693	
	Do.	by Other Agency	920	
	Educational,	do.	232	
	Sanitary and Miscellaneous,	by Public Works Department	235	
	Do.	by Other Agency	1,500	
				1,06,580
Repairs ...	Communications,	by Public Works Department...	1,00,630	
	Do.	by Other Agency	13,263	
	Educational,	do.	700	
	Sanitary and Miscellaneous,	by Public Works Department	2,670	
	Do.	by Other Agency	2,190	
				1,19,453
			Total...	2,26,033

The President gives it as Rupees 2,22,465.

12. The actual expenditure was—

			President.	Accountant-General.	Controller.
			RS.	RS.	RS.
New Works.	Communications,	by Public Works Department...	92,809	94,017	93,596
	Do.	by Other Agency	1,411	3,080	1,332
	Educational,	do.	182	20	202
	Sanitary and Miscellaneous,	by Public Works Department	338	338	...
	Do.	by Other Agency	...	902	704
			94,740	98,357	95,834
Repairs ...	Communications,	by Public Works Department...	96,727	96,278	97,388
	Do.	by Other Agency	8,410	5,919	6,242
	Educational	do.	686	541	632
	Sanitary and Miscellaneous,	by Public Works Department	995	1,302	...
	Do.	by Other Agency	1,906	819	316
			1,08,724	1,04,859	1,04,578
			2,03,464	2,03,216	2,00,412

13. A sum of Rupees 3,000 allotted for the reconstruction of the Naragampalli bridge on the road from Wallayar to the Kalpathy bridge was not expended, because the work was ordered to lie over, the utility of the bridge having been much diminished by the opening of the branch Railway into the town of Coimbatore. Similarly another sum of Rupees 2,000 allotted for the maintenance of the Mapynad road was not utilized. Work to the full value is stated to have been done, but the amount was not drawn. Excluding these allotments, the assignment for Public Works is reduced to Rupees 2,21,033, of which 90·67 per cent. was expended taking the expenditure given by the Controller of Public Works Accounts. This is satisfactory.

Proceedings of the Madras Government, Financial Department,
14th August 1874.

14. The actual cost of Public Works Establishments was as follows :—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Petty Establishment	3,037	5,756	6,947
Public Works Department Supervision	53,825	53,825	56,725
Tolls and Ferries	484	386	1,206
	57,346	59,967	64,878

15. The charge for supervision made by the Controller is 29·70 per cent. on the expenditure by the Public Works Department.

16. Nine hundred and twenty-five miles of road were maintained in good order, 27 completed, and 97 in progress. Several important bridges are stated to be approaching completion. A shed for the Tripayur school was constructed, the chuttrum at Kalpetta was completed, 16 schools, the Manjery Hospital, several chuttrums, and several Travellers' bungalows were repaired, and avenues were maintained.

17. The principal new works in progress were :—

	RS.
1. Improvements to the Road No. XXI. between the foot of the Tambercherry ghaut and Calicut	7,910
2. Rebuilding the western abutment of the Cherpoya bridge on the road below Karkur ghaut	4,760
3. Iron superstructure to do. do. do. ...	6,500
4. Road from Shoranore to Padanharangadi on the Imperial salt line from Ponany to Puttamby	9,263
5. Tambercherry ghaut and road, via Vythri, Kalpetta, and Sultan's Battery, to Mysore frontier No. 21	20,000
6. Karkur ghaut and road, via Gudalore to Tippakadi on the Eastern frontier of Wynaad	4,538
7. Iron superstructure of a bridge across the Yoddkura river on the road below Karkur ghaut	16,000

18. The expenditure on Tools and Plant according to the President was Rupees 1,473, according to the Accountant-General Rupees 2,162, and according to the Controller of Public Works Accounts Rupees 1,905.

19. Contingencies cost Rupees 25 according to the President, and Rupees 718 according to the Accountant-General.

20. The President shows a sum of Rupees 2,160 under "Contributions," and this is stated to be the moiety of the net collections of the Oluvacode toll gate paid to the Palghaut Municipality. Under the arrangement sanctioned in G. O., Financial Department, dated 4th October 1872, No. 1,329, this payment ceases, and the Municipality have to contribute to the Local Fund one-half of the net toll collections within their limits. The Accountant-General shows an expenditure of Rupees 7,578 under Contributions. He will be requested to be good enough to inform the Board how the expenditure was incurred.

21. The total expenditure under Grant I. was :—

	RS.
President	2,64,469
Accountant-General	2,73,643

22. GRANT II., EDUCATION.—The cost of inspection is given by the President as Rupees 2,152, of which Rupees 737 were to be recovered from Municipalities, and by the Accountant-General as Rupees 1,841. One Deputy Inspector and two Inspecting Schoolmasters were sanctioned for the circle, but the former does not appear to have been entertained, and one Deputy Inspector looked after both the circles. The work done by the inspecting staff is not stated, but there were thirty Local Fund Schools (higher, middle, and lower classes) with an average attendance of 246 scholars. Rupees 346 (not noted by the Accountant-General) were paid in Salary grants to Moplah schools, and Rupees 2,368 in Results grants to 241 schools. The number of the Moplah schools with the number of the pupils in each, and the number of scholars attending the Results schools, should be reported.

23. Rupees 340, or the amount of the Budget provision, was contributed to the Government Normal School transferred from Cannanore to Calicut. The actual cost of the latter is reported to have been only Rupees 4,814, and as $\frac{1}{9\frac{1}{2}}$ of one-fourth of this sum amounts to Rupees 170, the President requests an adjustment in favour of the Local Fund. The President has written a separate letter on the subject which will be disposed of shortly.

24. The Budget provided for fifty schools in all, including existing schools distributed within eleven Unions. There were twenty-five schools at the beginning of the year, to which five were added in the course of the year, making a total of thirty. Of these one belonged to the higher class, eighteen to the middle class, and the rest to the lower class. The schools cost Rupees 22,176 in salaries of masters, clerks, servants, and furniture, etc., Rupees 868 in new works and repairs of school buildings; Rupees 1,670 were contributed from the Manjery Union Fund towards meeting the expenses of the Manjery Dispensary; Rupees 701 from the Palghaut Union to the Palghaut Municipality for the Civil Dispensary; and Rupees 1,000 were spent on sanitation in the Betutpudiangadi Union. These charges aggregate Rupees 26,416. There were deficits in six Unions aggregating Rupees 3,356, and the remaining five Unions had a surplus of Rupees 10,095. The largest surplus was in the Palghaut Union.

25. Rupees 2,718 were spent on the purchase of school books, and Rupees 29 on contingencies.

26. Rupees 73 were paid to Book Hawkers. They were entertained during the latter half of the year.

27. The total expenditure under Grant II. was Rupees 30,203 according to the President, and Rupees 29,693 according to the Accountant-General.

28. Grant III., Sanitation.—The Local Fund Board maintained three* Dispensaries and contributed to two† in Municipalities. As already stated, a part of the expenses of the Manjery Dispensary was met from Union Funds. The contribution to the Palghaut Municipality was also from Union Funds. The subjoined statement shows the working of the three Dispensaries under the control of the Local Fund Board:—

* Ponany, Manjery, and Gudalur.
† Calicut and Palghaut.

Dispensaries.	In-Patients.				Out-Patients.		
	Treated.	Discharged.	Died.	Cost of dieting per head.	Treated.	Discharged.	Died.
				Rs. A. P.			
Ponany	174	157	7	1 13 9	2,183	2,163	...
Manjery	467	407	13	2 15 4	2,614	2,562	20
Gudalur	72	59	12	2 5 2	1,974	1,966	1

The contribution to the Calicut Municipality on account of the Dispensary was for the year 1871-72.

29. Five thousand, eight hundred and twenty-two persons were vaccinated by seven permanent and two temporary vaccinators at a cost of 2 Annas 9 Pies for each person. 93·88 per cent. of the cases were successful. There was one Superintendent, costing Rupees 840, for both circles.

30. A sum of Rupees 4,218 was spent upon Sanitation as shown below:—

	Rs.
Cleaning tanks and wells	864
Improving village sites	316
Sanitary arrangements at fairs and festivals	16
Scavengering of villages and towns...	3,022

The President says that this expenditure is exclusive of the Rupees 1,000 laid out on sanitation in the Betutpudiangadi Union from school funds. If so, the amount under Grant III. in the general statement of expenditure opposite to Sanitary Establishments must be Rs. 5,218.

Proceedings of the Madras Government, Financial Department,
14th August 1874.

31. There were nine Chuttrums and ten Musaferkhanas under the control of the Local Fund Board. The Chuttrums had an income of Rupees 351 from rent and produce of land. Rupees 286 were spent on Establishments, etc., and Rupees 469 on repairs.

32. Rupees 2,586 were spent on Establishment, etc., and Rupees 1,784 on repairs of Travellers' Bungalows.

33. The President shows the expenditure under Grant III. as Rupees 19,259, and the Accountant-General as Rupees 19,333.

34. Grant IV.—Controlling establishment and Contingencies cost Rupees 2,403 according to the President, and Rupees 2,188 according to the Accountant-General.

35. The Accountant-General debits Rupees 18 under Miscellaneous Debt Account which the President omits.

36. The President makes the total expenditure Rupees 3,16,334, which leaves a balance of Rupees 29,681. The Accountant-General makes the expenditure Rupees 3,24,875, which leaves a balance of Rupees 10,991.

TELLICHERRY.

37. Receipts.—The President commences with a balance of Rupees 53,000, and the Accountant-General with a balance of Rupees 27,607. The President credits Rupees 172 more than the Accountant-General under Land cess, Rupees 313 less under House-tax, nothing or Rupees 4 less for the Cess under Act VI. of 1863, Rupees 141 more under Contributions, nothing or Rupees 10 less under Educational receipts, Rupees 14 more under Miscellaneous Endowment receipts, Rupees 64 more under Sale of materials, Rupees 20 more under Sale of other property, nothing or Rupees 11 less under Fines and penalties, nothing or Rupees 26 less under Miscellaneous, and nothing or Rupees 176 less under Public Works receipts. The President makes the assets Rupees 2,15,771, and the Accountant-General Rupees 1,90,507.

38. According to the President the actual receipts of 1872-73 excluding the balance amounted to Rupees 1,62,771, or Rupees 8,694 more than in 1871-72. In 1872-73 the Provincial grant for roads was raised by Rupees 2,490, that for schools by Rupees 694, Rupees 1,641 more were obtained from the Surplus Pound Fund, Rupees 15 more from Avenues, Rupees 2,658 more from the Road and Land cess, and Rupees 8,083 more from the House-tax; Rupees 141 were contributed by the Cannanore and Tellicherry Municipalities on account of Educational inspection, Rupees 845 were received on account of fees, etc., in Travellers' bungalows, Rupees 14 more were obtained from Miscellaneous Endowment Funds, and Rupees 3 more from Miscellaneous receipts. The Provincial grant for General purposes was less by Rupees 1,000, Ferry rents produced Rupees 1,967 less, Miscellaneous special funds Rupees 1,051 less, Tolls Rupees 1,520 less, Educational receipts Rupees 2,349 less, and Hospital receipts Rupees 2 less.

39. The Provincial grant for roads was raised in G. O., Financial Department, 25th March 1872, No. 366.

40. The Surplus Pound Fund transferred included the amount due for 1871-72 in which year nothing was transferred.

41. The Land cess collections included arrears from the previous year. The actuals exceeded the estimate by Rupees 384.

42. The House-tax collections fell short of the estimate by Rupees 1,188 which was left in arrears.

43. Fees and subscriptions were obtained from sixteen* Travellers' bungalows.

44. The falling off in the collections from Ferries and Tolls was owing to the sales having been for nine months instead of twelve in the year in order that the lease might tally with the official year.

* 1. Kavai.
2. Taliparamba.
3. Payangadi.
4. Ganot.
5. Chalote.
6. Ulajil.
7. Kanot.
8. Kuttuparamba.
9. Badagara.
10. Quilandy.
11. Kuttiady.
12. Pyoli.
13. Manantoddy.
14. Koroth.
15. Peria.
16. Bawalli.

45. EXPENDITURE, GRANT I., PUBLIC WORKS.—The assignments sanctioned for Public Works according to the register maintained in this office were :—

		Rs.	
New Works...	Communications, by Public Works Department...	47,644	
	Do. by Other Agency	1,200	
	Educational, by Public Works Department ...	1,980	
	Do. by Other Agency	300	
	Sanitary and Miscellaneous, by Other Agency...	600	
			51,724
Repairs... ...	Communications, by Public Works Department...	63,160	
	Do. by Other Agency	1,795	
	Educational, by Public Works Department ...	730	
	Do. by Other Agency	130	
	Sanitary and Miscellaneous, by Other Agency ...	500	
			66,315
		Total...	1,18,039

46. The actual expenditure was :—

		President.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works	Communications, by Public Works Department...	40,332	39,797	40,746
	Do. by Other Agency	662	150	662
	Educational, by Public Works Department ...	1,143	1,137	1,143
	Do. by Other Agency	400	278	300
	Sanitary and Miscellaneous, by Public Works Department	421	977	28
	Do. by Other Agency	...	150	215
		42,958	42,489	43,094
Repairs ...	Communications, by Public Works Department...	56,823	57,433	57,088
	Do. by Other Agency	1,453	400	1,453
	Educational, by Other Agency	50	...	160
	Sanitary and Miscellaneous by Public Works Department	232	419	...
	Do. by Other Agency...	570	205	205
		59,128	58,457	58,906
	Total...	1,02,086	1,00,946	1,02,000

47. The expenditure (Controller's) is 86·41 per cent. on the allotment sanctioned. The following are the most important items on which there was short expenditure:—

	Allotment.	Expenditure.	
	Rs.	Rs.	
Replacing the woodwork of the Murat bridge ...	9,430	3,142	Work delayed for want of a Pile Engine.
Reconstructing Shekkudavu bridge	2,820	...	Sanction given too late.
Inspection bungalow at junction between Coorg road and road from Peria to Bawalli	1,000	556	
Repairing Pyoli lock	1,290	336	

48. The cost of establishment was :—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
Petty Establishment	892	3,314	3,605
Public Works Department Supervision	22,311	31,824	32,183
Tolls and Ferries	480	218	480
	23,683	35,356	36,268

49. The cost of supervision as given by the Controller is 32·50 per cent. on the expenditure by the Public Works Department.

Proceedings of the Madras Government, Financial Department,
14th August 1874.

50. The President has not reported as yet, though he promised in his letter, dated 3rd October 1873, No. 485, to do so in a day or two, the number of miles of road maintained, completed, and in progress during the year. He will now furnish the information. As regards works other than Communications, a school-house at Taliparamba, another at Koteyam, seven school sheds, a chuttrum at Irrity, and a travellers' bungalow at Peria were in progress. One school, one chuttrum, three musaferkhanas and one travellers' bungalow were repaired and avenues were maintained.

51. The Accountant-General and Controller give the expenditure on Tools and Plant as Rupees 717, but the President gives it as Rupees 260.

52. The President's account shows that Rupees 96 were expended on Contingencies, while the Accountant-General's account shows that only Rupees 3 were so expended.

53. According to the President Rupees 14,775 were paid away in contributions : Rupees 12,775 to the Coorg and French Governments, being a moiety of the Irrity and Mahé tolls, and Rupees 2,000 to the Tellicherry Municipality, being one-fourth of the Erinjolly and Koduvally tolls. According to the Accountant-General the total sum paid away was only Rupees 9,357. The contribution to the Coorg Government ceases after 1872-73 under G. O., Revenue Department, dated 1st June 1872, No. 857.

54. Thus the President makes the expenditure under Grant I. Rupees 1,40,903, and the Accountant-General Rupees 1,46,378.

55. GRANT II., EDUCATION.—The cost of inspection was Rupees 2,198 according to the President, and Rupees 2,509 according to the Accountant-General. One Deputy Inspector and two Inspecting schoolmasters were sanctioned, but the Deputy Inspector does not appear to have been employed. The work done by the Inspecting staff, as in the case of the other circle, is not stated. It should now be reported. Rupees 9,426 were paid in Results grants to 110 schools with 5,545 scholars, and Rupees 120 (not shown by the Accountant-General) in Salary grants to four Moplah schools, which were examined by the Calicut Moplah Inspecting Schoolmaster ; 118 pupils attended the Moplah schools.

56. Rupees 1,230 were contributed on account of the Cannanore Normal School since transferred to Calicut.

57. There were ten Local Fund Schools (seven middle class and three lower class) in 1872-73 against six middle class schools in the previous year. The charges incurred on account of salaries of masters, clerks and servants, furniture, maps and books, and sundries, amounted to Rupees 6,586. Public Works cost Rupees 1,593, and Rupees 237 were contributed from the Manantoddy Union Fund to the Manantoddy Dispensary. The total charges amounted to Rupees 8,416. The Angerakandy middle class school was opened only in March 1873. The average number of pupils which attended the six middle class and three lower class schools during the year was 484.

Middle Class	412
Lower do.	72

58. The President makes the expenditure under Grant II. Rupees 19,561, and the Accountant-General Rupees 19,711.

59. GRANT III., SANITATION.—The Manantoddy Dispensary cost Rupees 237 ; the whole of which, as already stated, was met from the Manantoddy Union Fund. 276 patients were treated during the year, of whom 34 were cured, 222 discharged, 15 died, and 5 remained in hospital. The Register maintained at the hospital did not distinguish the in from the out-patients. This should be rectified. The Local Board contributed Rupees 472 on account of the Tellicherry Dispensary to the Municipality at that place.

60. Six Vaccinators operated on 900 persons each at a cost of 1 Anna 11 Pies per subject, and 93·79 per cent. of the operations proved successful.

61. Rupees 265 were spent on Sanitation during the Kotteyam and Kiyur fair festivals.

62. Establishment, etc., in Travellers' Bungalows cost Rupees 1,602 ; 389 travellers used them during the year.

63. There were five chuttrums and six musaferkhanas under the control of the Local Board. The salaries of the servants employed in some of these institutions cost Rupees 391, and Rupees 233 were spent on repairs.

64. The expenditure under Grant III. was Rupees 3,870.

65. GRANT IV.—Controlling Establishments and Contingencies cost Rupees 1,397.

66. The Accountant-General shows an expenditure of Rupees 32 under Miscellaneous Debt Account. The President knows nothing of it.

67. The total expenditure and balance were as follow :—

	President.	Accountant-General.
	RS.	RS.
Expenditure	1,65,730	1,71,387
Balance...	50,041	19,120

BOTH CIRCLES.

68. It is observed that the charge for Public Works Supervision as stated by the Controller was :—

	RS.
Calicut	56,725
Tellicherry	32,183
	88,908

A Return which the Board have received from the Controller shows that the entire cost of the Public Works Establishment in Malabar and the Wynaad was Rupees 96,878, and the Board believe that Rupees 10,552 of this was the cost of the Petty Local Fund Establishment. If so, (and the Controller will be requested to state if the Board are right) the Local Fund paid more than the whole cost of the entire Department Public Works Establishment of the district.

69. The President is requested to state the total number of members, official and non-official, on each Board ; the number of meetings held during the year, and the average attendance of each class of members at the meetings, reporting at the same time how the system of Local Fund Boards has worked.

70. A Memorandum will be sent to the President showing the particulars in which his accounts appear to be wrong with a view to his submitting revised accounts drawn up in accordance with those of the Accountant-General. The differences in the Malabar accounts are far more numerous than in the accounts of the circles the reports of which have been reviewed.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

No. 72. ORDER THEREON, 14th August 1874, No. 1341.

Recorded.

2. The revision of the rules for the debit to Local Funds of charges for Public Works supervision is now under consideration.

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue.

Exd. T. O'Connor.

Govt. of [1874] Madras.

FINANCIAL.

To

The Board of Revenue.

Dated August, 14th.

Recd.

G.O., 14th August 1874, No. 1341.

AUGUST.

Nos. 71-72.

Calicut and Tellicherry Circles.—Proceedings of the Board of Revenue, submitting the Local Fund Reports of these Circles for 1872-73, recorded with the remark that the revision of the rules for the debit to Local Funds of charges for Public Works Supervision is now under consideration.

No. 1,646.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st July 1874.

Read Reports from the President of the Local Fund Boards, Malabar District, dated 22nd September and 3rd October 1873, Nos. 467 and 485.

THE Local Fund Reports of the Calicut and Tellicherry Circles for 1872-73 will be submitted for the information of Government.

CALICUT.

2. RECEIPTS.—To the President gives the assets as Rupees 3,46,015 inclusive of an opening balance of Rupees 32,777. This is Rupees 10,149 more than the amount shown by the Accountant-General, but the latter takes the balance at Rupees 12,391 less than the former, Ferry rents at Rs. 86 more, Road and Land cess at Rupees 7 more, House-tax at Rupees 53 more, Cess under the old Educational Act at Rupees 30 more, Contributions at Rupees 86 less, Educational receipts at Rupees 152 more, Miscellaneous Endowment receipts at Rupees 151 less, Sale of materials at Rupees 52 less, Sale of other property at Rupees 24 more, Fines and penalties at Rupees 45 more, Miscellaneous receipts at Rupees 65 more, and Public Works receipts at Rupees 2,070 more.

3. In 1871-72 the assets excluding the balance amounted to Rupees 2,62,099, or Rs. 51,139 less than in 1872-73. The items which increased in the latter year were Provincial grants for Roads and Schools, Rupees 21,940 and Rupees 40, respectively; Surplus Pound Fund Rs. 3,282 (nothing was credited in the previous year), Ferry rents Rupees 3,199, Road and Land cess Rupees 9,214, Tolls Rupees 2,533, House-tax Rupees 19,274 (nothing was realized in the previous year), School fees Rupees 329, and Miscellaneous receipts Rupees 154. There were also new items of receipts, viz., Contributions from Municipalities for Educational Inspection which amounted to Rupees 448, but the payment was for 1871-72, Sale proceeds of school books Rupees 818, and Bungalow fees Rupees 1,333. The decrease was in the Provincial grant for general purposes which was not given there being no occasion for it, Avenues Rupees 136, Miscellaneous special funds Rupees 3,333, Educational receipts Rupees 4,023, Dispensaries Rupees 286, Chuttrums Rupees 93, and Sale of materials Rupees 1,074.

G. O., Financial Department, 15th January and 20th March 1872, Nos. 30 and 336.

4. The Provincial grant for roads was raised in the orders noted in the margin.

5. The increase under Ferry rents and Tolls on roads and bridges was due to increased traffic.

6. The Land Cess increased for obvious reasons. The estimate was carefully framed and was nearly realized.

7. No House-tax was collected in 1871-72 and the demand for that year was waived. Of the estimated yield (Rupees 29,550) for 1872-73, only Rupees 19,274 were actually realized. The subjoined statement compares the estimate with the actual collection of House-tax in the several Unions :—

Names of Unions.	Estimate.	Actuals.
	RS.	RS.
Palghaut	11,000	11,779
Angadiprom	2,300	405
Cherupulcherry	1,500	752
Manjery	5,000	2,210
Betutpudiangadi	3,500	2,367
Ponany	2,500	80
Ponnayur	700	76
Tirtala	1,200	566
Enamakkal	650	452
Triprayur	600	251
Chathamangalom	600	337
Total...	29,550	19,275

There was a slight increase in the Palghaut Union, but in all others there was a considerable falling off. This was chiefly because the assessment was for the fasli, and was collected after the official year closed.

8. School fees were collected only in the Palghaut Central School.

9. The fees in Bungalows were collected from 335 travellers who used 20 of the 22 Bungalows* transferred to the Local Fund Board.

*1 Beypore.
2 Tambercherry.
3. Marakalam.
4. Nilambore.
5. Edakara.
6. Arikod.
7. Kondotti.
8. Edamanna.
9. Manjery.
10. Malapuram.
11. Chola.
12. Perintalmanna.
13. Mannarghaut.
14. Vaniamkulam.
15. Cherupulcherry.
16. Vatikancherry.
17. Alattur.
18 Kollangode.
19. Ponany.
20 Chettuvay.
21. Trittala.
22. Tanur.

10. In 1871-72 a large amount was collected as Rate cess under Act VI. of 1863 (Madras). In 1872-73 this source of income ceased, the Act having been repealed.

11. EXPENDITURE GRANT I., PUBLIC WORKS.—The allotment sanctioned for Public Works according to the books of this office was :—

		RS.	
New Works ...	Communications, by Public Works Department.	1,03,693	
	Do. by Other Agency	920	
	Educational, do.	232	
	Sanitary and Miscellaneous, by Public Works Department	235	
	Do. by Other Agency	1,500	
			1,06,580
Repairs ...	Communications, by Public Works Department...	1,00,630	
	Do. by Other Agency	13,263	
	Educational, do.	700	
	Sanitary and Miscellaneous, by Public Works Department	2,670	
	Do. by Other Agency	2,190	
			1,19,453
	The President gives it as Rupees 2,22,465.	Total...	2,26,033

12. The actual expenditure was—

		President.	Accountant-General.	Controller.
		RS.	RS.	RS.
New Works.	Communications, by Public Works Department...	92,809	94,017	93,596
	Do. by Other Agency	1,411	3,080	1,332
	Educational, do.	182	20	202
	Sanitary and Miscellaneous, by Public Works Department	338	338	...
	Do. by Other Agency	...	902	704
		9,4740	98,357	95,834
Repairs ...	Communications, by Public Works Department...	96,727	96,278	97,388
	Do. by Other Agency	8,410	5,919	6,242
	Educational do.	686	541	632
	Sanitary and Miscellaneous, by Public Works Department	995	1,302	...
	Do. by Other Agency	1,906	819	316
		1,08,724	1,04,859	1,04,578
		2,03,464	2,03,216	2,00,412

13. A sum of Rupees 3,000 allotted for the reconstruction of the Naragampalli bridge on the road from Wallayar to the Kalpathy bridge was not expended, because the work was ordered to lie over, the utility of the bridge having been much diminished by the opening of the branch Railway into the town of Coimbatore. Similarly another sum of Rupees 2,000 allotted for the maintenance of the Mapynad road was not utilized. Work to the full value is stated to have been done, but the amount was not drawn. Excluding these allotments, the assignment for Public Works is reduced to Rupees 2,21,033, of which 90·67 per cent. was expended taking the expenditure given by the Controller of Public Works Accounts. This is satisfactory.

14. The actual cost of Public Works Establishments was as follows :—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
Petty Establishment	3,037	5,756	6,947
Public Works Department Supervision	53,825	53,825	56,725
Tolls and Ferries	484	386	1,206
	57,346	59,967	64,878

15. The charge for supervision made by the Controller is 29·70 per cent. on the expenditure by the Public Works Department.

16. Nine hundred and twenty-five miles of road were maintained in good order, 27 completed, and 97 in progress. Several important bridges are stated to be approaching completion. A shed for the Tripayur school was constructed, the chuttrum at Kalpetta was completed, 16 schools, the Manjery Hospital, several chuttrums, and several Travellers' bungalows were repaired, and avenues were maintained.

17. The principal new works in progress were :—

	RS.
1. Improvements to the Road No. XXI. between the foot of the Tambercherry ghaut and Calicut	7,910
2. Rebuilding the western abutment of the Cherpoya bridge on the road below Karkur ghaut	4,760
3. Iron superstructure to do. do. do. ...	6,500
4. Road from Shoranore to Padanharangadi on the Imperial salt line from Ponany to Puttamby	9,263
5. Tambercherry ghaut and road, via Vythri, Kalpetta, and Sultan's Battery, to Mysore frontier No. 21	20,000
6. Karkur ghaut and road, via Gudalore to Tippakadi on the Eastern frontier of Wynaad	4,538
7. Iron superstructure of a bridge across the Yeddkura river on the road below Karkur ghaut	16,000

18. The expenditure on Tools and Plant according to the President was Rupees 1,473, according to the Accountant-General Rupees 2,162, and according to the Controller of Public Works Accounts Rupees 1,905.

19. Contingencies cost Rupees 25 according to the President, and Rupees 718 according to the Accountant-General.

20. The President shows a sum of Rupees 2,160 under "Contributions," and this is stated to be the moiety of the net collections of the Oluvacode toll gate paid to the Palghaut Municipality. Under the arrangement sanctioned in G. O., Financial Department, dated 4th October 1872, No. 1,329, this payment ceases, and the Municipality have to contribute to the Local Fund one-half of the net toll collections within their limits. The Accountant-General shows an expenditure of Rupees 7,578 under Contributions. He will be requested to be good enough to inform the Board how the expenditure was incurred.

21. The total expenditure under Grant I. was :—

	RS.
President	2,64,469
Accountant-General	2,73,643

22. GRANT II., EDUCATION.—The cost of inspection is given by the President as Rupees 2,152, of which Rupees 737 were to be recovered from Municipalities, and by the Accountant-General as Rupees 1,841. One Deputy Inspector and two Inspecting Schoolmasters were sanctioned for the circle, but the former does not appear to have been entertained, and one Deputy Inspector looked after both the circles. The work done by the inspecting staff is not stated, but there were thirty Local Fund Schools (higher, middle, and lower classes) with an

average attendance of 246 scholars. Rupees 346 (not noted by the Accountant-General) were paid in Salary grants to Moplah schools, and Rupees 2,368 in Results grants to 241 schools. The number of the Moplah schools with the number of the pupils in each, and the number of scholars attending the Results schools, should be reported.

23. Rupees 340, or the amount of the Budget provision, was contributed to the Government Normal School transferred from Cannanore to Calicut. The actual cost of the latter is reported to have been only Rupees 4,814, and as $\frac{1}{6}\frac{3}{4}$ of one-fourth of this sum amounts to Rupees 170, the President requests an adjustment in favour of the Local Fund. The President has written a separate letter on the subject which will be disposed of shortly.

24. The Budget provided for fifty schools in all, including existing schools distributed within eleven Unions. There were twenty-five schools at the beginning of the year, to which five were added in the course of the year, making a total of thirty. Of these one belonged to the higher class, eighteen to the middle class, and the rest to the lower class. The schools cost Rupees 22,176 in salaries of masters, clerks, servants, and furniture, etc., Rupees 868 in new works and repairs of school buildings; Rupees 1,670 were contributed from the Manjery Union Fund towards meeting the expenses of the Manjery Dispensary; Rupees 701 from the Palghaut Union to the Palghaut Municipality for the Civil Dispensary; and Rupees 1,000 were spent on sanitation in the Betutpudiangadi Union. These charges aggregate Rupees 26,416. There were deficits in six Unions aggregating Rupees 3,356, and the remaining five Unions had a surplus of Rupees 10,095. The largest surplus was in the Palghaut Union.

25. Rupees 2,718 were spent on the purchase of school books, and Rupees 29 on contingencies.

26. Rupees 73 were paid to Book Hawkers. They were entertained during the latter half of the year.

27. The total expenditure under Grant II. was Rupees 30,203 according to the President, and Rupees 29,693 according to the Accountant-General.

28. Grant III., Sanitation.—The Local Fund Board maintained three* Dispensaries and contributed to two† in Municipalities. As already stated, a part of the expenses of the Manjery Dispensary was met from Union Funds. The contribution to the Palghaut Municipality was also from Union Funds. The subjoined statement shows the working of the three Dispensaries under the control of the Local Fund Board:—

* Ponany, Manjery, and Gudalur.
† Calicut and Palghaut.

Dispensaries.	In-Patients.				Out-Patients.		
	Treated.	Discharged.	Died.	Cost of dieting per head.	Treated.	Discharged.	Died.
				Rs. A. P.			
Ponany	174	157	7	1 13 9	2,183	2,163	...
Manjery	467	407	13	2 15 4	2,614	2,562	20
Gudalur	72	59	12	2 5 2	1,974	1,966	1

The contribution to the Calicut Municipality on account of the Dispensary was for the year 1871-72.

29. Five thousand, eight hundred and twenty-two persons were vaccinated by seven permanent and two temporary vaccinators at a cost of 2 Annas 9 Pies for each person. 93·88 per cent. of the cases were successful. There was one Superintendent, costing Rupees 840, for both circles.

30. A sum of Rupees 4,218 was spent upon Sanitation as shown below:—

	Rs.
Cleaning tanks and wells	864
Improving village sites	316
Sanitary arrangements at fairs and festivals	16
Scavengering of villages and towns...	3,022

The President says that this expenditure is exclusive of the Rupees 1,000 laid out on sanitation in the Betutpudiangadi Union from school funds. If so, the amount under Grant III. in the general statement of expenditure opposite to Sanitary Establishments must be Rs. 5,218.

31. There were nine Chuttrums and ten Musaferkhanas under the control of the Local Fund Board. The Chuttrums had an income of Rupees 351 from rent and produce of land. Rupees 286 were spent on Establishments, etc., and Rupees 469 on repairs.

32. Rupees 2,586 were spent on Establishment, etc., and Rupees 1,784 on repairs of Travellers' Bungalows.

33. The President shows the expenditure under Grant III. as Rupees 19,259, and the Accountant-General as Rupees 19,333.

34. Grant IV.—Controlling establishment and Contingencies cost Rupees 2,403 according to the President, and Rupees 2,188 according to the Accountant-General.

35. The Accountant-General debits Rupees 18 under Miscellaneous Debt Account which the President omits.

36. The President makes the total expenditure Rupees 3,16,334, which leaves a balance of Rupees 29,681. The Accountant-General makes the expenditure Rupees 3,24,875, which leaves a balance of Rupees 10,991.

TELLICHERRY.

37. Receipts.—To the President commences with a balance of Rupees 53,000, and the Accountant-General with a balance of Rupees 27,607. The President credits Rupees 172 more than the Accountant-General under Land cess, Rupees 313 less under House-tax, nothing or Rupees 4 less for the Cess under Act VI. of 1863, Rupees 141 more under Contributions, nothing or Rupees 10 less under Educational receipts, Rupees 14 more under Miscellaneous Endowment receipts, Rupees 64 more under Sale of other property, nothing or Rupees 11 less under Fines and penalties, nothing or Rupees 26 less under Miscellaneous, and nothing or Rupees 176 less under Public Works receipts. The President makes the assets Rupees 2,15,771, and the Accountant-General Rupees 1,90,507.

38. According to the President the actual receipts of 1872-73 excluding the balance amounted to Rupees 1,62,771, or Rupees 8,694 more than in 1871-72. In 1872-73 the Provincial grant for roads was raised by Rupees 2,490, that for schools by Rupees 694, Rupees 1,641 more were obtained from the Surplus Pound Fund, Rupees 15 more from Avenues, Rupees 2,658 more from the Road and Land cess, and Rupees 8,083 more from the House-tax; Rupees 141 were contributed by the Cannanore and Tellicherry Municipalities on account of Educational inspection, Rupees 845 were received on account of fees, etc., in Travellers' bungalows, Rupees 14 more were obtained from Miscellaneous Endowment Funds, and Rupees 3 more from Miscellaneous receipts. The Provincial grant for General purposes was less by Rupees 1,000, Ferry rents produced Rupees 1,967 less, Miscellaneous special funds Rupees 1,051 less, Tolls Rupees 1,520 less, Educational receipts Rupees 2,349 less, and Hospital receipts Rupees 2 less.

39. The Provincial grant for roads was raised in G. O., Financial Department, 25th March 1872, No. 366.

40. The Surplus Pound Fund transferred included the amount due for 1871-72 in which year nothing was transferred.

41. The Land cess collections included arrears from the previous year. The actuals exceeded the estimate by Rupees 384.

42. The House-tax collections fell short of the estimate by Rupees 1,188 which was left in arrears.

43. Fees and subscriptions were obtained from sixteen* Travellers' bungalows.

* 1. Kavai.
2. Taliparamba.
3. Payangadi.
4. Ganot.
5. Chalote
6. Ulujil.
7. Kanot.
8. Kuttuparamba.
9. Badagara.
10. Quilandy.
11. Kuttiady.
12. Pyoli.
13. Manantoddy.
14. Koroth.
15. Peria.
16. Pawalli.

44. The falling off in the collections from Ferries and Tolls was owing to the sales having been for nine months instead of twelve in the year in order that the lease might tally with the official year.

45. Expenditure, Grant I., Public Works.—The assignments sanctioned for Public Works according to the register maintained in this office were :—

		Rs.	
New Works...	Communications, by Public Works Department...	47,644	
	Do. by Other Agency	1,200	
	Educational, by Public Works Department ...	1,980	
	Do. by Other Agency	300	
	Sanitary and Miscellaneous, by other Agency...	600	
			51,724
Repairs... ...	Communications, by Public Works Department...	63,160	
	Do. by Other Agency	1,795	
	Educational, by Public Works Department ...	730	
	Do. by Other Agency	130	
	Sanitary and Miscellaneous, by Other Agency ...	500	
			66,315
		Total...	1,18,039

46. The actual expenditure was :—

		Pesident.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works	Communications, by Public Works Department...	40,332	39,797	40,746
	Do. by Other Agency	662	150	662
	Educational, by Public Works Department ...	1,143	1,137	1,143
	Do. by Other Agency	400	278	300
	Sanitary and Miscellaneous, by Public Works Department	421	977	28
	Do. by Other Agency	...	150	215
		42,958	42,489	43,094
Repairs ...	Communications, by Public Works Department...	56,823	57,433	57,088
	Do. by Other Agency	1,453	400	1,453
	Educational, by Other Agency	50	...	160
	Sanitary and Miscellaneous by Public Works Department	232	419	...
	Do. by Other Agency...	570	205	205
		59,128	58,457	58,906
		Total... 1,02,086	1,00,946	1,02,000

47. The expenditure (Controller's) is 86·41 per cent. on the allotment sanctioned. The following are the most important items on which there was short expenditure:—

	Allotment.	Expenditure.	
	Rs.	Rs.	
Replacing the woodwork of the Murat bridge ...	9,430	3,142	Work delayed for want of a Pile Engine.
Reconstructing Shekkudavu bridge	2,820	...	Sanction given too late.
Inspection bungalow at junction between Coorg road and road from Peria to Bawalli	1,000	556	
Repairing Pyoli lock	1,290	336	

48. The cost of establishment was :—

	President.	Accountant General.	Controller.
	Rs.	Rs.	Rs.
Petty Establishment	892	3,314	3,605
Public Works Department Supervision	22,311	31,824	32,183
Tolls and Ferries	480	218	480
	23,683	35,356	36,268

49. The cost of supervision as given by the Controller is 32·50 per cent. on the expenditure by the Public Works Department.

50. The President has not reported as yet, though he promised in his letter, dated 3rd October 1873, No. 485, to do so in a day or two, the number of miles of road maintained, completed, and in progress during the year. He will now furnish the information. As regards works other than Communications, a school-house at Taliparamba, another at Koteyam, seven school sheds, a chuttrum at Irrity, and a travellers' bungalow at Peria were in progress. One school, one chuttrum, three musaferkhanas and one travellers' bungalow were repaired and avenues were maintained.

51. The Accountant-General and Controller give the expenditure on Tools and Plant as Rupees 717, but the President gives it as Rupees 260.

52. The President's account shows that Rupees 96 were expended on Contingencies, while the Accountant-General's account shows that only Rupees 3 were so expended.

53. According to the President Rupees 14,775 were paid away in contributions : Rupees 12,775 to the Coorg and French Governments, being a moiety of the Irrity and Mahé tolls, and Rupees 2 000 to the Tellicherry Municipality, being one-fourth of the Erinjolly and Koduvally tolls. According to the Accountant-General the total sum paid away was only Rupees 9,357. The contribution to the Coorg Government ceases after 1872-73 under G. O., Revenue Department, dated 1st June 1872, No. 857.

54. Thus the President makes the expenditure under Grant I. Rupees 1,40,903, and the Accountant-General Rupees 1,46,378.

55. Grant II., Education.—The cost of inspection was Rupees 2,198 according to the President, and Rupees 2,509 according to the Accountant-General. One Deputy Inspector and two Inspecting schoolmasters were sanctioned, but the Deputy Inspector does not appear to have been employed. The work done by the Inspecting staff, as in the case of the other circle, is not stated. It should now be reported. Rupees 9,426 were paid in Results grants to 110 schools with 5,545 scholars, and Rupees 120 (not shown by the Accountant-General) in Salary grants to four Moplah schools, which were examined by the Calicut Moplah Inspecting Schoolmaster ; 118 pupils attended the Moplah schools.

56. Rupees 1,230 were contributed on account of the Cannanore Normal School since transferred to Calicut.

57. There were ten Local Fund Schools (seven middle class and three lower class) in 1872-73 against six middle class schools in the previous year. The charges incurred on account of salaries of masters, clerks and servants, furniture, maps and books, and sundries, amounted to Rupees 6,586. Public Works cost Rupees 1,593, and Rupees 237 were contributed from the Manantoddy Union Fund to the Manantoddy Dispensary. The total charges amounted to Rupees 8,416. The Angerakandy middle class school was opened only in March 1873. The average number of pupils which attended the six middle class and three lower class schools during the year was 484.

Middle Class	412
Lower do.	72

58. The President makes the expenditure under Grant II. Rupees 19,561, and the Accountant-General Rupees 19,711.

59. Grant III., Sanitation.—The Manantoddy Dispensary, cost Rupees 237 ; the whole of which, as already stated, was met from the Manantoddy Union Fund. 276 patients were treated during the year, of whom 34 were cured, 222 discharged, 15 died, and 5 remained in hospital. The Register maintained at the hospital did not distinguish the in from the out-patients. This should be rectified. The Local Board contributed Rupees 472 on account of the Tellicherry Dispensary to the Municipality at that place.

60. Six Vaccinators operated on 900 persons each at a cost of 1 Anna 11 Pies per subject, and 93·79 per cent. of the operations proved successful.

61. Rupees 265 were spent on Sanitation during the Kotteyam and Kiyur fair festivals.

62. Establishment, etc., in Travellers' Bungalows cost Rupees 1,602 ; 389 travellers used them during the year.

63. There were five chuttrums and six musaferkhanas under the control of the Local Board. The salaries of the servants employed in some of these institutions cost Rupees 391, and Rupees 233 were spent on repairs.

64. The expenditure under Grant III. was Rupees 3,870.

65. Grant IV.—Controlling Establishments and Contingencies cost Rupees 1,397.

66. The Accountant-General shows an expenditure of Rupees 32 under Miscellaneous Debt Account. The President knows nothing of it.

67. The total expenditure and balance were as follow :—

	President.	Accountant-General.
	RS.	RS.
Expenditure	1,65,730	1,71,387
Balance...	50,041	19,120

BOTH CIRCLES.

68. It is observed that the charge for Public Works Supervision as stated by the Controller was :—

	RS.
Calicut	56,725
Tellicherry	32,183
	88,908

A Return which the Board have received from the Controller shows that the entire cost of the Public Works Establishment in Malabar and the Wynaad was Rupees 96,878, and the Board believe that Rupees 10,552 of this was the cost of the Petty Local Fund Establishment. If so, (and the Controller will be requested to state if the Board are right) the Local Fund paid more than the whole cost of the entire Department Public Works Establishment of the district.

69. The President is requested to state the total number of members, official and non-official, on each Board ; the number of meetings held during the year, and the average attendance of each class of members at the meetings, reporting at the same time how the system of Local Fund Boards has worked.

70. A Memorandum will be sent to the President showing the particulars in which his accounts appear to be wrong with a view to his submitting revised accounts drawn up in accordance with those of the Accountant-General. The differences in the Malabar accounts are far more numerous than in the accounts of the circles the reports of which have been reviewed.

(True Copies and Extract.)

Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with printed copies of the President's reports.
,, President, Local Fund Boards, Malabar District.
,, Accountant-General.
,, the Officiating Controller of Public Works Accounts.

Exd. T. O'Connor.

Received 8 July 1874

PROCEEDINGS, 1ST JULY 1874, No. 1,646.

BOARD OF REVENUE,
MADRAS.

Dated 4 July 1874.

Encl. 2

JULY.
No. 1,646.

Local Fund Report—of the Calicut and Tellicherry Circles for 1872-73 submitted to Government with remarks.—President requested to furnish further information on certain points, and Accountant-General and Controller of Public Works Accounts to explain certain items.

19

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue of 1st July 1874 No. 1646.

Order thereon.

The percentage on the expenditure charged on Public works supervision in 1872-73, appears to have been higher in Malabar than in most other districts - the variation in the percentage, being, it is presumed, a consequence of the total charge being the sum of the monthly debits without revision by a rateable distribution for the Year. The revi-

Note

In Calicut 29.70
On the expenditure
In Tellicherry
32.50

Let record the reference of Rules - The division of Rules - The last remarks of the Re - The Result is

revision of the rules,
In the debit to Local
Funds, of P.W. supervision
charges for
-sion is now under
consideration, but with
reference to para 68 of
the Proceedings of the
Board of Revenue,
the Govt consider that
it should not be lost
sight of, that the Local
Fund expenditure on
works by the D.P.W. etc
formed about 75 per
cent of the total ex-
-penditure in the Dis-
-trict, that a debit
to Imperial and Pro-
-vincial Funds for
establishment was
calculated in the same
way as the debit to
Local Funds, and that
the charge for supervision
is intended to cover
a share of the cost of
in-

Why unsatisfactory? I do not go into a claim to dispute. There is not a point noticed in Mr. P.O. Clerk cannot be found traversed. So be it. Less said the better.
27/7

inspection & of the Central
Offices, as well as of the
district charges. Under
a system of proportionate
distribution with reference
to the total cost of works
& of establishment for the
whole Presidency it is inev-
-itable that some Cir-
-cles should be charged
more highly than others, as
compared with the cost of
the district establishment.
But although the latter
appears during the year
under review, to have
been on a less costly scale
in Malabar than in some
other localities, there
seems to have been no
ground for complaint
regarding the manner
in which the work was
carried out.

In Calicut where the
bulk of the expenditure
was, 90.67 of the allot-
-ments were expended.
In Tellicherry 86.41.
These results are better
than in most districts.

To The Board of Revenue.

Govt. of {187/} Madras.

Circle

To

The Board of Revenue

Dated 16 Augt.
Recd.

187/. No 134.

Nos. 71-72.

Calicut & Tellicherry Circles - Pros: Board of Revenue submitting the Local Fund Reports of these Circles for 1872-73 recorded, and the remark that the revision of the rules for the debit to Local Funds of charges for Public Works supervision is now under consideration.

under consideration.

Rules of Oct. 16 Govt. 1874 No. 1341.

Under revision of the rules for the debit to Local Funds of charges for P.W. Supervision is now under consideration.

Madras Revenue Board 22/8/74

C27/ 8219 Rec: 688