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(1) Number of pages 76

(2) Date of repair 7-11-37

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

## Government of Madras.

financial DEPARTMENT.

G.O. No. 486 Press / Mis. -

97-102.

Dated 25-9-1871.

36/37

97-102

***Not to be folded or roughly handled***

Read the following papers :—

No. 97. From the President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort St. George, dated Ootacamund, 25th May 1871, No. 20.

With reference to paragraph 24, G. O., No. 619, of the 9th May, I have the honour to forward Extract of the Minutes of a Meeting of the Ootacamund Municipal Commissioners held on the 22nd instant. The conditions on which the chuttrum in the Agraharum was handed over to Government are fully set forth in my letter of the 13th instant, No. 49:—

"Read paragraph 24, G. O., 9th May 1871, No. 619: 'Resolved that the "Government be informed that the only institution which the Commissioners are "prepared to take over, under Sections 15 and 16 of Act III. of 1871, is the public "chuttrum near the market. The Commissioners object to the transfer of the "chuttrum in the Agraharum, as it is a purely caste chuttrum, and the conditions "on which it was handed over to Government, and must be maintained, are such, "that it cannot be made available for the general public."

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No. 98. Proceedings of the Board of Revenue, dated 27th June 1871, No. 2585.

Read the following letter from the Commissioner of the Neilgherry Hills, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 22nd May 1871, No. 57:—

I have the honour to reply to paragraph 24 of Proceedings of Government, Public Department, 9th instant, No. 50.

2. As set forth in my letter to the Board, No. 30, of the 31st March 1871, there are four tolls in this district let at a total monthly rent of 831 Rupees—831 × 12 = 9,972 Rupees.*

* The half-anna road cess of the district has hitherto brought in 900 Rupees, the new anna rate will bring in 1,800 Rupees — 9,972 + 1,800 = 11,772.

3. By Section 36 of Act IV. of 1871, the net proceeds of all tolls (9,972), and not less than two-thirds of the road cess ($\frac{1,800}{2rds}$ = 1,200), are to be applied to the construction, repair, and maintenance of roads (Section 26, Act IV. of 1871) — 9,972 + 1,200 = 11,172; 11,772 — 11,172 = 600 left for other purposes mentioned in Clause 3, Act IV. of 1871.

4. In paragraph 40 of the letter of the 1st of May 1871, No. 1826, from the Acting Secretary to the Board of Revenue, it is said "a toll-gate might be placed on the road from Kotagherry to Wellington." I am now having the traffic on the road noted. I am nearly sure that the toll receipts would not pay the cost of collection.

5. Under these circumstances, how are the local funds of this district to be charged with Rupees 5,816 for the Coonoor, Kotagherry, and Ootacamund Dispensaries, as suggested in Proceedings of the Board, 27th April 1871, No. 1755?

| | Rs. |
|---|---|
| Coonoor | 1,025 |
| Kotagherry | 3,380 |
| Ootacamund | 1,411 |
| Total... | 5,816 |

6. There are at present two vaccinators employed on the hills (exclusive of Municipalities) on a salary of 23 Rupees per mensem. Apart from any charges

for instruments, &c., the pay of each for the year amounts to 276 Rupees — 276 × 2 = 552.

7. There were, till lately, fifteen chuttrums in the district for which Government sanctioned an annual grant of Rupees 492 as per margin. But by Proceedings of Government, 1st November 1870, No. 1684, the Coonoor Chuttrum was handed over to the Coonoor Municipality; this diminished the Government grant by 60 Rupees—(492 — 60 = 432). Subsequently, in reply to a petition from Subba Row, I pointed out in my letter, No. 49, of the 13th instant, that the allowance for the Ootacamund Brahmin Chuttrum (Subba Row's Chuttrum) for which 4 Rupees a month only had been sanctioned* out of the 492 Rupees grant, would have to be raised to 10 Rupees a month— 432 + 72 = 504.

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Ootacamund, Subba Row's | 4 | 0 | 0 |
| 2. Ootacamund, lower road | 2 | 8 | 0 |
| 3. Coonoor | 5 | 0 | 0 |
| 4. Yellunhully | 2 | 8 | 0 |
| 5. Craigmore | 2 | 8 | 0 |
| 6. Aravanghat | 2 | 8 | 0 |
| 7. Kotagherry | 2 | 8 | 0 |
| 8. Avalanche | 2 | 0 | 0 |
| 9. Nangenad | 2 | 8 | 0 |
| 10. Pykara | 2 | 8 | 0 |
| 11. Neddiwattam | 2 | 8 | 0 |
| 12. Ouchterlony | 2 | 8 | 0 |
| 13. Burliar | 2 | 8 | 0 |
| 14. New Chuttrum | 2 | 8 | 0 |
| 15. Seegoor | 2 | 8 | 0 |
| | 41 | 0 | 0 |

* Proceedings of Government, Revenue Department, 14th September 1869, No. 2575.

8. I find I made an error in my letter, No. 49, of the 13th instant, when I stated that an increase of only 42 Rupees per annum would be needed for the Government grant to the chuttrums of this district under the circumstances brought to light in Subba Row's petition. The mistake arose by considering that the Manager of Subba Row's Chuttrum was in receipt of Rupees 6-8-0 per mensem, whereas under the terms sanctioned in Government Order, Revenue Department, 14th September 1869, No. 2575, he is in receipt of only 4 Rupees per mensem.

9. I am disposed to recommend that the two chuttrums at Ootacamund, at a cost of Rupees 12-8-0 per mensem, be handed over to the Ootacamund Municipality, and that the remaining chuttrums, Nos. 4 to 15 (inclusive), at a monthly cost of Rupees 29-8-0,† be maintained by a Government grant as heretofore.

† 29-8-0 × 12 = 354 per annum.

10. I am also of opinion that one vaccinator, in addition to the two maintained by the Ootacamund and Coonoor Municipalities, would be sufficient for the wants of this district, and the pay of this man (Rupees 276 per annum) can be met by local funds out of the 600 Rupees alluded to in paragraph 3 *ante*.

11. 600 — 276 leaves 324 Rupees; out of this I propose to give (if approved) Rupees 15 a month to a clerk in my office to keep the minutes of the proceedings, and conduct the correspondence of the Local Fund Board.

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Submitted to Government, with reference to the Order quoted by the Commissioner.

2. The Board concur with him in thinking that the two Ootacamund Chuttrums should be handed over to the Ootacamund Municipality. The remaining thirteen chuttrums may be made over to the Local Fund Board.

3. The Commissioner points out that there will be only 600 Rupees to meet the expenditure of Rupees 5,816 imposed on local funds by Government in their Order of the 17th April 1871, No. 491, as well as all other expenses (except those for communications).

*Proceedings of the Madras Government, Financial Department,*
*25th September* 1871.

4. The deficit will, it is hoped, be made good by a grant from the Provincial Service Funds, and this will have to be arranged in preparing the Provincial Budget.

(A true Copy and Extract.)

(Signed) J. GROSE,
*Acting Secretary.*

*To the Acting Secretary to Government, Revenue Department.*

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Transferred to the Public Department.

Fort St. George, 14*th July* 1871. (Signed) D. F. CARMICHAEL,
*Ag. Secy. to Govt., Rev. Dept.*

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No. 99. Proceedings of the Board of Revenue, dated 30th August 1871, No. 3744.

Read the following papers:—

From the President of the Local Fund Board, Neilgherry Circle, to the Secretary to the Board of Revenue, dated Ootacamund, 7th August 1871, No. 6.

Agreeably to Local Fund Rule, No. XX., I have the honour to forward the Budget Estimates of the Neilgherry District for your information, and for disposal in the manner prescribed by rule.

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Enclosures Nos. 1 to 14.—Budget Estimates.

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From the same Officer, dated Ootacamund, 12th August 1871, No. 9.

I have the honour to forward for the information of the Board of Revenue, and for such action as they may deem necessary, copies of letter and lists of incomplete works, and works not commenced, received from the Superintending Engineer, 7th Division, after the Budget Estimates of receipts and expenditure had been laid before, and passed by the, Local Fund Board.

2. I would observe that no funds are available for these works.

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Enclosure No. 1.

From Lieutenant-Colonel W. T. F. FAREWELL, S. C., Acting Superintending Engineer, 7th Division, to the President of the Local Fund Board, Neilgherry Circle, dated Avenashypolliem, 28th July 1871, No. 6.

With reference to the Local Fund Rules received with Government Order, No. 70,* of 10th July 1871, I have the honour to forward extracts of my lists of funds required for incomplete and uncommenced new works, respectively, under the head of "Communication."

* Financial, Government Order, No. 265, of 30th June 1871.

2. The original lists were forwarded to Government in April 1871 under the rules hitherto in force, but Government have passed no orders on them, and when applied to have referred me to you under the Local Fund Rules. I trust the Board will be so good as to allot funds for such of these works as can be provided with funds in the current year.

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Enclosures Nos. 2 and 3.—Lists of incomplete and uncommenced works.

From the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Bangalore, 21st August 1871, No. 23.

I have the honour to state that the Budget Estimate of the Neilgherry Circle Fund Board contains no provision for sanitary expenditure during the current year.

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The current year's Local Fund Budget Estimates of the Neilgherry Circle, received with the first of the foregoing letters, are submitted to Government with reference to Rule XXI.

2. Statement I., Revenues and Receipts.—The income from the cess on the rent value of land seems to be fairly estimated at Rupees 1,200.

3. The total assets of the year are given as Rupees 59,420, but this is exclusive of the Government grant for chuttrums, viz., Rupees 360, which is provided for in the Imperial Budget, and which will probably not be withdrawn in consideration of the state of the fund. The assets may, therefore, be taken to be Rupees 59,780.

*Vide* Board's Procs., dated 27th June 1871, No. 2585.

4. Statement I. B., Expenditure, Grant I.—Statement II., Road Fund Receipts and Expenditure.—It will be observed from Statement II. that the assets of the Road Fund consist of an opening balance of Rupees 1,640 and an income of Rupees 57,280. The land cess is Rupees 800, which is stated to be two-thirds of the collections within the year. This is simply two-thirds of the sum of Rupees 1,200, the income from land cess for the year. The correct sum ought to be Rupees 930, which is made up of the collections of Fusly 1280 inclusive of arrears after the 1st April, and two-thirds of the collections of the nine months of the current year.

5. The full cost of the Public Works Department General Establishment, viz., Rupees 8,405, is entered as the share of the cost of Public Works Department supervision chargeable to the Road Fund, losing sight of the fact that a portion of this is to be charged to the Endowment Fund. The correct amount, Rupees 8,370, has been inserted, subject to an adjustment by the Board when the General Budget is prepared.

6. The allotment for "Tools and Plant" is given as Rupees 368, but it should be Rupees 470.

7. The Reserve is entered at Rupees 1,561 instead of Rupees 5,730, calculated at ten per cent. on the estimated income of Rupees 57,280. It appears from the second communication quoted above that there is not sufficient money for incomplete works, and the reduced amount is evidently proposed for want of funds.

8. An unappropriated balance is left of Rupees 1,680. This together with Rupees 560 of the Reserve, or Rupees 2,240, should be allotted to incomplete works. The distribution should be left to Colonel Farewell, who states the full amount required by him to be Rupees 30,520.

9. Statement II. A., Part I., New Works.—This list contains three works with a total allotment of Rupees 11,230. The first two appear in the Budget of Government Order, 7th June 1871, No. 216, and the third is "Petty New Works" sanctioned by the Superintending Engineer of the Division. A new entry must be added, viz., incomplete works, with an allotment of Rupees 2,240.

*Proceedings of the Madras Government, Financial Department,*
*25th September* 1871.

10. Statement II. A., Part II., Repairs.—Part II. contains eleven works with an aggregate allotment of Rupees 28,580, and separate provisions of Rupees 4,940 and 500 on account of "Petty Repairs" of roads and repairs of chuttrums. With the exception of the last item, all the other works appear in the budget alluded to in the preceding paragraph. The last item must be reduced by Rupees 300 in order to balance the Budget.

11. Grant II., Education.—A sum of Rupees 51 is proposed as the results' grant for the Wellington School, and Rupees 49 for any others that may be sanctioned. Rupees 100 is provided for the payment on account of inspection. Results' grants and inspection allotments are paid out of general funds and should not be entered (as in this case) in Statement III. There is, however, no income under this head, and the state of the fund makes it necessary that there should be no expenditure.

12. Grant III., Sanitation, Medical Service, and Public and Charitable Institutions.—The income of the Endowment Fund is given as Rupees 100, which is the rent of a chuttrum used as a market. To this must be added, as has been already pointed out, Rupees 360, the Government allowance for chuttrums.

13. Statement IV., Endowment Funds—Statement IV. A., Public and Charitable Institutions.—Rupees 552 are provided for the Vaccination Establishment, which is double the sum proposed in paragraph 10 of the Commissioner's letter,* dated 22nd May 1871, No. 57, for one vaccinator. The state of the fund is such that it cannot be charged with any expenditure on account of vaccination.

* Recorded in Board's Procs., dated 27th June 1871, No. 2585.

14. No provision is made for charges on account of Hospitals and Dispensaries for want of funds, and with reference to the concluding part of paragraph 10 of the Government Order, Financial Department, dated 30th June 1871, No. 265, the Sanitary Commissioner has pointed out that nothing is provided for miscellaneous sanitary expenditure, but this is unavoidable.

15. There is an allotment of Rupees 504 proposed for the establishment and contingencies of the fourteen chuttrums of the district, of which the Board have recommended that the first two should be handed over to the Ootacamund Municipality and the remaining twelve to the Local Fund Board.—*Vide* paragraph 2 of the Proceedings quoted above. No orders have as yet been received from Government regarding these proposals, but the Board, on the supposition that they will be accepted, have entered the charges at Rupees 360 for twelve chuttrums.

16. Grant IV., Miscellaneous.—According to the Government Order, Public Department, dated 16th August 1871, No. 1242, and the rules, the cost of the controlling establishment at the Presidency will be about Rupees 100. The cost of the Local Fund Board Establishment is given as Rupees 360 without any particulars, but none has yet been sanctioned. Considering the amount of work to be done, the Board think it will be sufficient to provide a clerk on Rupees 30 and a peon on Rupees 8. This for six months will amount to Rupees 228, or say Rupees 230.

17. Balance and General Reserve.—According to these suggestions Grant I. will be increased from Rupees 57,314 to Rupees 58,800, Grant II. will be expunged, Grant III. will be reduced from Rupees 1,056 to Rupees 360, Grant IV. will be

reduced from Rupees 500 to Rupees 380 and equilibrium will be produced as shown below:—

| Receipts. | | Expenditure. | |
|---|---|---|---|
| | Rs. | | Rs. |
| Road Fund ... ... ... ... ... | 59,050 | Grant I. ... ... ... ... ... | 58,800 |
| Union do. ... ... ... ... ... | ..... | Do. II. ... ... ... ... ... | ..... |
| Endowment Fund ... ... ... | 460 | Do. III. ... ... ... ... ... | 360 |
| General... ... ... ... ... ... | 270 | Do. IV. ... ... ... ... ... | 380 |
| | | General Reserve ... ... ... ... | 30 |
| | | Road Fund Balance ... ... ... | 110 |
| | | Endowment Fund Balance ... ... | 100 |
| Total... | 59,780 | Total... | 59,780 |

18. The Board resolve to call the attention of Government to the desirability of giving the Neilgherries an additional grant-in-aid from Provincial funds if there is any money available.

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
*Acting Secretary.*

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No. 100. Proceedings of the Board of Revenue, dated 8th September 1871, No. 3862.

Read the following letter from the Commissioner of the Neilgherry Hills, to the Secretary to the Board of Revenue, dated Ootacamund, 22nd July 1871, No. 84:—

The enclosures, being letter and estimate from the Superintending Engineer, 7th Division, for the construction of the second section of the Mailkoondah Road, were referred to me by endorsement of the Under Secretary to Government, dated 17th ultimo, for what purpose I have not been able to ascertain.

2. In paragraph 2 of Government Order, No. 548, of 24th March last, Government wished to know what expenditure is now being incurred on the road in question. This information was submitted to the Revenue Secretary in my letter, No. 29, of 13th April 1871.

3. I beg to return the enclosures alluded to, and to request Government will be pleased to intimate to me the specific object of the reference.

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Enclosure No. 1.

From the Acting Superintending Engineer, 7th Division, to the Chief Engineer and Secretary to Government, Department of Public Works, Madras, dated Cochin, 19th May 1871, No. 38.

With reference to Government Order, No. 183, dated 30th March 1871, and my letter printed with Government Order, No. 1257, of 6th May 1871, I have the honour to submit the estimate therein referred to for No. 2 section of the road designed to open out the Koondah Mountains and to connect the Government Chinchona Plantations situated on the Koondah Plateau with Ootacamund.



Enclosure No. 2.—Estimate.

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Transferred to the Revenue Department.

Fort St. George, (Signed) J. CARPENDALE, Colonel, R. E.,
*1st June* 1871. *Secy. to Govt., P. W. D.*

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Referred to the Commissioner of the Neilgherry Hills through the Board of Revenue.

Fort St. George, (Signed) H. WELLESLEY,
*17th June* 1871. *Ag. Under Secy. to Govt., Rev. Dept.*

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Submitted for the information and orders of Government with reference to the endorsement of the Acting Under Secretary to Government, dated 17th June 1871, on a letter from the Acting Superintending Engineer, 7th Division.

2. As under the new rules the distinction between Imperial and Local roads no longer exists, the papers mentioned by the Commissioner, which relate to the Mailkoondah Road, were obviously referred to him for the purpose of being placed before the Local Fund Board for their consideration.

3. The Local Fund Budget for the current year has been received; but the Board observe that it contains no provision either for the completion of the first section of the Mailkoondah Road or for the commencement of the second section of the same road, for which an estimate, amounting to Rupees 58,800, is submitted by the Acting Superintending Engineer, 7th Division.

4. The latter Officer has entered a sum of Rupees 12,770 for the first section in his list* of incomplete works; but the President of the Local Fund Board, in forwarding to this office this list as well as another of sanctioned new works not commenced, points out that it was received by him after the Local Fund Budget had been passed, and that there are no funds available for the works included in it.

* Dated 28th July 1871.

*Vide* letter, dated 12th August 1871, No. 9.

5. In their review of the current year's Budget, the Board have provided Rupees 2,240 for incomplete works, and pointed out to Government the desirability of giving the Neilgherries an additional grant from Provincial funds.

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
*Acting Secretary.*

---

No. 101. From the Executive Engineer, Neilgherry Hills, to the Under Secretary to Government, Fort St. George, dated Ootacamund, 16th September 1871, No. 958.

With reference to your Official Memorandum, No. 250, of this day's date, I have the honour to inform you that Rupees 5,903-10-7 have been expended† from the allotment of Rupees 10,000 since 1st April 1871.

† Up to 31st August 1871.

No. 102. ORDER THEREON, 24th September 1871, No. 486.

With the foregoing Proceedings the Board of Revenue submit the Budget Estimates of the Neilgherry Local Funds for the current year 1871-72.

2. The Government must first remark that the exclusion altogether of the charges proposed by the Local Fund Board on account of education and vaccination cannot be sanctioned. Some provision for these charges must be made, and, if money is not available from funds not necessarily special, the only course is to take what is required from the Provincial grant which in the budget is credited to the road fund reducing in consequence some of the allotments for works. A sum of Rupees 1,000 will, accordingly, be taken from the road fund allotment of Rupees 10,000 for parapets on the new Coonoor ghaut, and distributed as ordered below. The expenditure up to date on the parapets has been ascertained to be Rupees 5,903-10-7.

3. The Government approve the proposals of the Board of Revenue in regard to the provision, scanty as it is, which they have found it possible to make for incomplete works.

4. The reduction of the expenditure from the road fund renders certain corrections necessary. The Provincial grant credited in Statement II. will be Rupees 43,790, and the total road fund receipts, Rupees 58,050; the allotment for new works Rupees 10,230, and for tools and plant 460 Rupees, and the charges for general and controlling establishment, Rupees 370, to be adjusted hereafter by the Revenue Board when the general Local Fund Budget is framed.

5. Steps should be taken to ascertain the exact sum payable by the Neilgherry Circle on account of inspection. The Deputy Inspector and Inspecting Schoolmaster of Sattiamangalam range are now, the Government believe, also employed on the Neilgherries. The Government are not in a position to estimate the charge to be made against the Neilgherry Circle, but believe that the sum of Rupees 100 originally provided by the Local Fund Board will suffice. This will be restored and an allotment of Rupees 200 for results' grants inserted. There will probably be no charge against the Neilgherries for training schools, and the total of Grant II. will, therefore, be Rupees 300.

6. Rupees 552 is the provision made in the medical budget of the current year on account of vaccination, and Rupees 550 will be entered under that head. The suggestion made by the Commissioner in paragraph 10 of his letter to the Revenue Board, dated 22nd May 1871, No. 57, that one vaccinator will suffice for the Neilgherry Hills, is referred for the opinion of the Inspector-General, Indian Medical Department, and the Superintendent-General of Vaccine. The Government approve the Board's proposal to hand over to the Local Fund Board, with the Government allowance, the twelve chuttrums situated in the circle. As regards the two in Ootacamund the President states in his letter 25th May 1871, No. 20, above recorded, that the Commissioners are willing to accept one only. There is no pressing necessity for the transfer of either, and the Commissioner's objection may be allowed. The Agraharum Chuttrum will, therefore, continue to be managed as hitherto. Grant III. will amount to Rupees 910.

7. The establishment proposed by the Revenue Board for the Local Board's Office is approved. Grant IV. subject to revision will be Rupees 380.

*Proceedings of the Madras Government, Financial Department,*
*25th September* 1871.

8. The following is a summary of the budget as now revised :—

| | RS. | | RS. |
|---|---|---|---|
| Balances | 1,640 | Grant I. | 57,800 |
| Allotments from general revenue | 44,790 | Grant II. | 300 |
| Rates and taxes | 12,890 | Grant III. | 910 |
| Endowments | 360 | Grant IV. | 380 |
| Miscellaneous | 100 | Total... | 59,390 |
| | | Balance— | |
| | | Road Fund | 130 |
| | | General | 260 |
| Total... | 59,780 | Total... | 59,780 |

9. The Government cannot sanction an increase of the provincial grant, and the works left unprovided for must be postponed. The estimate received with the Board's Proceedings, dated 8th September 1871, No. 3862, will be returned to the President through the Board of Revenue.

(True Extract.)

R. S. ELLIS,
*Chief Secretary.*

To the Board of Revenue, with 14 Estimates.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. J. Wright.

Govt. of {1871} Madras

FINANCIAL.

To The Board of Revenue, &c., &c., &c.

Dated September, 25th.

Read.

G. O., 25th September 1871, No. 486.

SEPTEMBER.
Nos. 97—102.

Reviewing the Budget Estimates of the Nellore Cherry Local Funds for the current year 1871-72.

No 20

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Dolac

Jame

The Presidt
Pulacamm
& Mumbl: Commrs

To

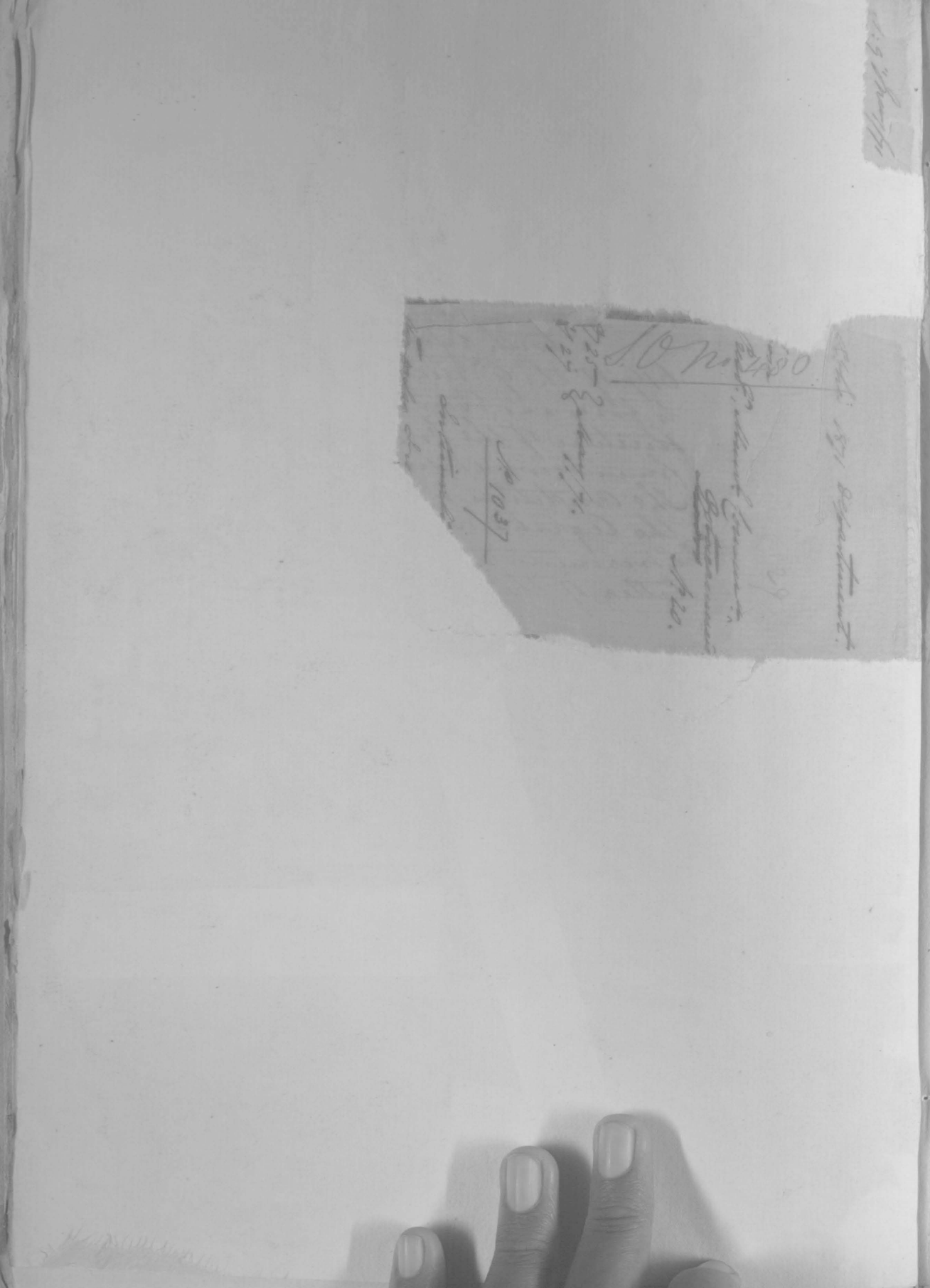
The Chief Secretary to Govt
Fort

With reference to my No 334. G.O
619 of the 9th May, I have the hono
to forward Extract of the Minutes of a
Meeting of the Pulacamma Municipa
Commissioners, held on the 22nd instan
The Conditions on which the Chairman
the Agraharam roads ha
Government, and
letter of the 12th

Government to wh
stitution which the Comm
Sessions' Act
"Section 5
"the Public Orders subject to the trans
"The Commissioners in the Agraharam
"of the Chubbarly Cooly Chattrum
"as it is a
"the Conduct
"ner to
"maintenance
"of main
"public

I have the honor to be
Sir
Your most obedt Servant.

V. Moses
President
Municipal Commrs



No. 2,585.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th June 1871.

Read the following letter from J. W. BREEKS, Esq., Commissioner of the Neilgherries, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 22nd May 1871, No. 57:—

I HAVE the honour to reply to paragraph 24 of Proceedings of Government, Revenue Department, 9th instant, No. 50.

2. As set forth in my letter to the Board, No. 30, of the 31st March 1871, there are four tolls in this district let at total monthly rent of 831 Rupees—831×12=9,972 Rupees*.

* The half anna Road Cess of the district has hitherto brought in 900 Rupees, the new anna rate will bring in 1,800 Rupees—9,972+1,800=11,772.

3. By Section 36 of Act IV. of 1871, the net proceeds of all tolls (9,972), and not less than two-thirds of the Road Cess ($\frac{1,800}{\frac{1}{2}rds}$=1,200), are to be applied to the construction, repair, and maintenance of roads (Section 26, Act IV. of 1871)—9,972+1,200=11,172; 11,772—11,172=600 left for other purposes mentioned in Clause 3, Act IV. of 1871.

4. In paragraph 40 of the letter of the 1st of May 1871, No. 1,826, from the Acting Secretary to the Board of Revenue, it is said "a toll-gate might be placed on the road from Kotagherry to Wellington." I am now having the traffic on the road noted. I am nearly sure that the toll receipts would not pay the cost of collection.

5. Under these circumstances, how are the Local Funds of this district to be charged with Rupees 5,816 for the Coonoor, Kotagherry, and Ootacamund Dispensaries as suggested in Proceedings of the Board, 27th April 1871, No. 1,755?

| | Rs. |
|---|---|
| Coonoor | 1,025 |
| Kotagherry | 3,380 |
| Ootacamund | 1,411 |
| | 5,816 |

6. There are at present two Vaccinators employed on the hills (exclusive of Municipalities) on a salary of 23 Rupees per mensem. Apart from any charges for instruments, etc., the pay of each for the year amounts to 276 Rupees—276×2=552.

7. There are still lately fifteen Chuttrums in the district for which [illegible] tioned an annual grant of Rupees 492 as per margin. But by Proceedings of Government, 1st November 1870, No. 1,684, the Coonoor Chuttrum was handed over to the Coonoor Municipality; this diminished the Government grant by 60 Rs.—(492—60=432). Subsequently, in reply to a petition from Subba Row, I pointed out in my letter, No. 49, of the 13th instant, that the allowance for the Ootacamund Brahmin Chuttrum (Subba Row's Chuttrum) for which 4 Rupees a month only had been sanctioned† out of the 492 Rupees grant, would have to be raised to 10 Rupees a month—432+72=504.

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Ootacamund Subba Row's | 4 | 0 | 0 |
| 2. Ootacamund lower road | 2 | 8 | 0 |
| 3. Coonoor | 5 | 0 | 0 |
| 4. Yellanhully | 2 | 8 | 0 |
| 5. Craigmore | 2 | 8 | 0 |
| 6. Aravanghat | 2 | 8 | 0 |
| 7. Kotagherry | 2 | 8 | 0 |
| 8. Avalanche | 2 | 0 | 0 |
| 9. Nangenad | 2 | 8 | 0 |
| 10. Pykara | 2 | 8 | 0 |
| 11. Neddiwattam | 2 | 8 | 0 |
| 12. Ouchterlony | 2 | 8 | 0 |
| 13. Burliar | 2 | 8 | 0 |
| 14. New Chuttrum | 2 | 8 | 0 |
| 15. Seegoor | 2 | 8 | 0 |
| | 41 | 0 | 0 |

† Proceedings of Government, Revenue Department, 14th September 1869, No. 2,575.

8. I find I made an error in my letter, No. 49, of the 13th instant when I stated that an increase of only 42 Rupees per annum would be needed for the Government grant to the Chuttrums of this district under the circumstances brought to light in Subba Row's petition. The mistake arose by considering that the manager of Subba Row's Chuttrum was in receipt of Rupees 6-8-0 per mensem, whereas under the terms sanctioned in Government Order, Revenue Department, 14th September 1869, No. 2,575, he is in receipt of only 4 Rupees per mensem.

9. I am disposed to recommend that the two Chuttrums at Ootacamund, at a cost of Rs. 12-8-0 per mensem, be handed over to the Ootacamund Municipality, and that the remaining Chuttrums Nos. 4 to 15 (inclusive), at a monthly cost of Rupees 29-8-0‡, be maintained by a Government grant as heretofore.

‡ 29-8-0 ×12 = 354 per annum.

10. I am also of opinion that one Vaccinator in addition to the two maintained by the Ootacamund and Coonoor Municipalities would be sufficient for the wants of this district, and the pay of this man (Rupees 276 per annum) can be met by Local Funds out of the 600 Rupees alluded to in paragraph 3 *ante*.

11. 600—276 leaves 324 Rupees; out of this I propose to give (if approved) Rupees 15 a month to a Clerk in my office to keep the minutes of the Proceedings and conduct the correspondence of the Local Fund Board.

---

Submitted to Government, with reference to the Order quoted by the Commissioner.

2. The Board concur with him in thinking that the two Ootacamund Chuttrums should be handed over to the Ootacamund Municipality. The remaining thirteen Chuttrums may be made over to the Local Funds Board.

3. The Commissioner points out that there will be only 600 Rupees to meet the expenditure of Rupees 5,816 imposed on Local Funds by Government in their Order of the 17th April 1871, No. 491, as well as all other expenses (except those for communications).

4. The deficit will, it is hoped, be made good by a grant from the Provincial Service Funds, and this will have to be arranged in preparing the Provincial Budget.

(A true Copy and Extract.)

J Grose
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Commissioner of the Neilgherries.

Ezd. T. Cartledge.

1871. Aug 14
Board of Revenue,
MADRAS.
Proceedings, 27th June 1871, No. 2,585.
Dup. to Govt. 14/8/71
Received. 16 Aug. 1871.

JUNE.
No. 2,585.

*Local Funds.*—Letter from Commissioner of Neilgherries, pointing out insufficiency of funds to meet expenditure imposed by Government on, and recommending that Chuttrums at Ootacamund be made over to Municipality, and that remaining Chuttrums in District be maintained by Government grant as heretofore, submitted to Government.

Revenue Department

(2)

Proceedings of the Board of Revenue
dated 31st August 1871.
Read the following.

From No. 6

The President
Local Fund Board
Coilghurry Circle.

To The Secretary to the Board of Revenue.

Agreeably to Local Fund Rules No. XX, I have the honor to forward the Budget Estimates of the Neilgherry District for your information, and for disposal in the manner prescribed by rule.

I have &c.
(Signed) J. D. Brooks.
President
Local Fund Board

Local Fund Board Office Ootacamund 7th August 1871.

---

From

No 9.

From

The President
Local Fund Board
&
Bailghary Circle.

To

The Secretary to the Board of
Revenue.
Madras.

Sir,

I have the honor to forward for the information of the Board of Revenue, and for such action as they may deem necessary, copies of Letter and lists of Incomplete works, and works not commenced, received from the Superintending Engineer y^th Division after the Budget Estimates of Receipts and Expenditure had been laid before and passed by the Local Fund Board.

I would observe that no funds are available for these works.

Local Fund Board office
Ootacamund 12 Augt 71

I have &c
(Signed) J. P. Brooks.
President
Local Fund Board

From

No 5

9

From

Lt. Col. W. L. H. Harewell R.E.
Ag. Supg. Engineer y^th Division.

To

The President of the
Local Fund Board.
Bailghary.

Sir,

With reference to the Local Fund Rules received with Govt. Order No 265 of 30 June 71 (Financial G.O. No 6 dt. 10 July 1871), I have the honor to forward extracts of my lists of funds required for incomplete, and uncommenced New Works respectively under the head of "Communications." The original lists were forwarded to Government in April 1871, under the Rules hitherto in force, but Govt. have passed no orders on them, and when applied to, have referred me to you under the Local Fund Rules.

I

I trust the Board will be so good as to allot funds for such of these works as can be provided with funds in the current year.

Supg Engrs Officers &c. Camp Avenashy Pallaiam 20th July 1871.

I have &c.
/Signed/ W. Harewell Lt. Col. RE
Acting Supg Engineer.

/True copy/

L. S. Board Office. Octacamund August 4/71.

/Signed/ J. H. Brooks.
President.
Local Fund Board.

---

From, C. Dr. 23.

The Sanitary Commissioner for Madras.

To The Secretary to the Board of Revenue Madras.

Sir,

I have the honor to state that the Budget estimate of the Coimbatore

Coimbatore circle Funds Board contains no provision for sanitary expenditure during the current year.

I have &c.
/Signed/ W. H. Cornish Lt. Col.
Sanitary Commissioner for Madras.

Office of Sanitary Commissioner Bangalore 21st August 1871.

---

The current years Local Fund Budget Estimates of the Coimbatore circle received with the first of the foregoing letters are submitted to Government with reference to Rule XXI.

Statement I Revenues and Receipts.

2 The income from the cess on the rent value of land seems to be fairly estimated at Rs 1200.

3 The total assets of the year are given, as Rupees 69,420, but this is exclusive of the Government grant

grant for Chuttrums, viz Rs 860, which is provided for in the Imperial Budget and which will probably not be withdrawn in consideration of the state of the Fund. The assets may therefore be taken to be Rs 69780.

Vide Board's Pro: dated 27th June 1911 No. 2585.

4 It will be observed from statement II that the assets of the Road Fund consist of an opening balance of Rs 1640 and an income of Rs 57,200. The land cess is Rs 800, which is stated to be two-thirds of the collections within the year. This is simply two-thirds of the sum of Rs 1200 the income from land cess for the year. The correct sum ought to be Rs 930, which is made up of the collections of Fasli 1200 inclusive of arrears after the 30th April, and two thirds of the collections of the nine months of the current year.

Statement I B. Expenditure Grant I Statement II Road Fund Receipts and

5 The full cost of the Public Works Department General Establishment, viz Rs 8,405, is entered as the share of the cost of Public Work Department supervision chargeable to the Road Fund, losing sight of the fact that a portion of this is to be charged to the Endowment Fund. The correct amount, Rs 8,270, has been inserted subject to an adjustment by the Board when the General Budget is prepared.

6 The allotment for Tools and Plant is given as Rs 368 but it should be Rs 470.

7 The Revenue is entered at Rs 1,561 instead of Rs 5,730 calculated at 10 per cent on the estimated income of Rs 57,200. It appears from the second communication quoted above that there is not sufficient money for incomplete works, and the reduced amount is evidently proposed for want

want of funds.

8 An unappropriated balance is left of Rs 1,600. This together with Rs 640 of the Reserve or Rs 2240 should be allotted to Incomplete works. The distribution should be left to Colonel Harewell who states the full amount required by him to be Rs 39,620

9 This list contains three works with a total allotment of Rs 1230. The first two appear in the Budget of Govt Order 9th June 1871 No. 216 and the third is "Petty New Works" sanctioned by the Superintending Engineer of the Division. A new entry must be added viz, Incomplete works with an allotment of Rs 2,240

10 Part II contains 11 works with an aggregate allotment of Rs 28,580 and separate provisions of Rs 4,940 and 600 on account of "Petty repairs" of roads and repairs of Chattrums. With the exception of the last item all

Statement III a Part I New Works.

Statement III a Part II Repairs.

all the other works appearing in the Budget alluded to in the preceding para. The last item must be reduced by Rs 600 in order to balance the budget.

Grant II Education

11. A sum of Rs 61 is proposed as the Results grant for the Nellingtow School and Rs 49 for any others that may be sanctioned. Rs 100 is provided for the payment on account of inspection. Results grants and inspection allotments are paid out of general funds and should not be entered as in this statement III. There is however no income under this head and the state of the Fund makes it necessary that there should be no expenditure.

Grant III Sanitation Medical service & Public & Charitable Institutions.

12 The income of the Endowment Fund is given as Rs 100 which is the rent of a Chattrum used as a market. to this must be added as has already been pointed out Rs 365, the Govt allowance for Chattrums

Stat. III Endowment Funds. Stat. III a. Public & Charitable Institutions.

13 Rs 562 are provided for the Vaccination Establishment which is double the sum proposed in para 10 of

of the Commissioner's letter dated 22nd May × Recorded in
1871 No 89 for one Vaccinator. The state Board's Proc.dg
of the Fund is such that it cannot be 27 June 71.
charged with any expenditure on account Rs 2505.
of Vaccination.

14 No provision is made for charges on account of Hospitals and Dispensaries for want of funds; and, with reference to the concluding part of para 10 of the G.O. No 265 dated 26 June 71 the Sanitary Commissioner has pointed out that nothing is provided for Miscellaneous Sanitary expenditure; but this is unavoidable.

15 There is an allotment of Rs 804 proposed for the Establishment and Contingencies of the 14 Chuttrums of the District of which the Board have recommended that the first two should be handed over to the Ootacamund Municipality and the remaining twelve to the Local Fund Board Vide para 2 of the Proceedings quoted above. No orders have as yet been received from Govt. regarding these proposals but the Board on the supposition that they will be accepted have entered the charges at Rs 360 for 12 Chuttrums.

16 According to the Govt Order Public Dept. dated 16th August 71, No 1242 and the Rules, the cost of the controlling Establishment at the Presidency will be about Rs 100. The cost of the Local Fund Board Establishment is given as Rs 360, without any particulars, but none has yet been sanctioned. Considering the amount of work to be done, the Board think it will

Grant III Miscellaneous

will be sufficient to provide a clerk on Rupees 30, and a peon on Rs 8. This for 6 months will amount to Rs 228 or say Rs 230.

(11)

Balance and General Reserve

17. According to these suggestions, Grant I will be increased from Rs 57,314 to Rs 58,800, Grant II will be expunged, Grant III will be reduced from Rs 1056 to Rs 360 Grant IV will be reduced from Rs 500 to Rs 380 and equilibrium will be produced as shewn below:

| Receipts | | Expenditure - | | |
|---|---|---|---|---|
| Road Fund | 59,030 | Grant | I | 58,800 |
| Union Fund | " | Do | II | " |
| Endowment Fund | 460 | Do | III | 360 |
| General | 270 | Do | IV | 380 |
| | | General Reserve | | 30 |
| | | Road Fund Balance | | 110 |
| | | Endowment Fund Balance | | 100 |
| Total | 59,780 | | | 59,780 |

18. The Board resolve to call the attention of Government to the desirability of giving the Neilgherries an additional grant in-aid from Provincial funds

if

if there is any money available –

(True Copies & Extracts)

J. B. Remington
A/S Secretary

To,
The Chief Secretary to Government
Financial Department
with 16 Enclosures –

Ed. Goodliffe

(16) 6

151

No. 958. Executive Engineers Office
Colombo
16th September 1871.

From,
Captain J. L. L. Morant R.E.
Executive Engineer
Sick Services.

To
The Under Secretary to Government
Public Works Department.

Sir,

With reference to your official memorandum No. 250 of this days date, I have the honor to inform you that Rs 5993-10-4 have been expended from the allotment of £ 10,000-0-0 since 1st April 1871.

August 1871.

I have the honor to be
Sir,
Your most obt Servant.

J. L. L. Morant
Captain R.E.
Executive Engineer
Sick Services –

Sam. Ste. Stanley, Esquire
Sheriff.

The Queen against [illegible]
to Court Police [illegible]
Dept.

Dated 10th Sept. 1971
Seen.

50 No. 486

Information that the
Defendant in the
Charge Paper dated
the 10th day of Sept. 1971 re
Sec 59(3)-10.1.

*Proceedings of the Madras Government, Financial Department,*
*28th September* 1871.

No. 103. Proceedings of Government, dated 28th September 1871, No. 489.

Seven hundred copies of the Local Funds' Act No. IV. of 1871, with the Rules framed under that Act, having been printed as directed in Proceedings of 16th August last, No. 1255, ordered that they be distributed as follows :—

| | Copies. |
|---|---|
| Chetterpore | 15 |
| Chicacole | 15 |
| Vizagapatam | 13 |
| Nursapatam | 13 |
| Cocanada | 17 |
| Rajahmundry | 13 |
| Masulipatam | 18 |
| Guntoor | 13 |
| Nellore | 22 |
| Bellary | 25 |
| Pennaconda | 25 |
| Gooty | 23 |
| Kurnool | 20 |
| Cuddapah | 19 |
| Madanapully | 15 |
| Sydapet | 11 |
| Chingleput | 17 |
| Chittoor | 21 |
| Vellore | 20 |
| Cuddalore | 18 |
| Virdachellum | 13 |
| Tanjore | 12 |
| Negapatam | 13 |
| Trichinopoly | 12 |
| Madura | 21 |
| Dindigul | 16 |
| Tinnevelly | 16 |
| Shermadivi | 13 |
| North Coimbatore | 16 |
| South ,, | 17 |
| Salem | 24 |
| Oossoor | 15 |
| Neilgherries | 14 |
| Calicut | 23 |
| Tellicherry | 17 |
| South Canara | 18 |
| | 616 |
| In store... | 84 |
| Total... | 700 |

(True Extract.)

R. S. ELLIS,
*Chief Secretary.*

To the Collector of Ganjam
,, Board of Revenue.

Exd. J. Wright.

30 Copies forwarded in 3 packets by Book Post.

Govt. of India's Madras.

FINANCIAL.

To

THE COLLECTORS OF THE SEVERAL DISTRICTS,
&c, &c, &c.

Dated September, 28th.

Read

Read

G. O., 28th September 1871, No. 489.

SEPTEMBER.
No. 103.

Making a distribution of corpus of the Local Funds' Act No. IV. of 1871, with the Rules framed under it.

Memo for orders. (18)

Local fund Budget of the Nilgherry Hills.

The receipts amount to Rs 59,780, of this Rs 59050, (inclusive of the provincial grant Rs 44790) are credits to the Road fund. Provision is made for all the works specified in G.O. 7th June 1871

2. The Superintending Engineer submitted to the local fund board two lists, one showing works in complete progress which Rs 30,520 are required in 1870-2, & another of works sanctioned but not commenced, estimated to require Rs 27,200 in 1871-2.

3. The Board of Revenue by reducing the receipts of Rs 1561.- @ to Rs 1000, & the unappropriated balance, have allotted Rs 2240 for these works — to be distributed by the Supt.

@ The amount required according to rule for the reserve is Rs 5720

Engineer.

3. Then comes no direction to this cause, the receipts may safely be reduced. The works entered in St. IIA Part I. (State works) are all priority hardly executed, but does not happen that they can be postponed in order to admit of the completion of the works entered in Col. Farwell's list.

4. But the Board of Revenue have struck out of the budget the provision for Education & for vaccination. The local funds board had allotted Rs 200 for the former, & the sum prescribed - Rs 552,- for the latter. The Education provision was Rs 100 for Basalt grants & Rs 100

* I think they did so this intent by the L. F. Board in accordance with the Executive Engineer.

AJ N.

yes AJ N.

yes

I should be inclined to increase the Provincial Grant if it can be done. It is a pity to reduce the allotment for passport walls which are much wanted on the Coonoor Ghaut.

AJ N.

19

for Inspection. I submit that provision must be made for these objects & that the best way of doing it is to take Rs 1500 from the road fund by ordering that Rs 43,290 (instead of Rs 44790) shall be credited till from the provincial Lump grant, reducing the allotment for pucka retaining walls on the new Coonoor Ghaut (Rs 10,000) by Rs 1500. If this is approved the necessary corrections throughout the budget can be worked out. If not, the provincial grant must be increased. Orders are requested.

H.C.I

Financial Department,

## PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

Dated 28th September 1871 No. 489.

Seven hundred copies of the Local Funds Act No. 1 of 1871 with the Rules framed under that Act having been printed as directed in Proceedings of 10th August last No. 1255, ordered that they be distributed as follows:

| | copies | | |
|---|---|---|---|
| Chellerpore | 15 | Tanjore | 12 |
| Chicacole | 15 | Negapatam | 13 |
| Viragapatam | 13 | Trichinopoly | 12 |
| Nursapatam | 13 | Madura | 21 |
| Cocanada | 17 | Dindigul | 16 |
| Rajahmundry | 16 | Tinnevelly | 16 |
| Masulipatam | 18 | Shermadevi | 13 |
| Guntoor | 13 | North Coimbatore | 16 |
| Nellore | 22 | South — " — | 17 |
| Bellary | 25 | Salem | 24 |
| Pennaconda | 25 | Coassoor | 15 |
| Cooty | 23 | Neilgherries | 14 |
| Kurnool | 20 | Calicut | 23 |
| Cuddapah | 19 | Tellicherry | 17 |
| Madanapully | 15 | S. Canara | 18 |
| Sydapet | 11 | | 616 |
| Chingleput | 17 | In store | 84 |
| Chittoor | 21 | | 700 |
| Vellore | 20 | | |
| Cuddalore | 18 | | |
| Virdachellum | 13 | | |

* This gives one copy to each member of a local fund board.

To The Collectors of the several Districts
Board of Revenue

Govt. of {187 } 28 Mutes.

To

The Collector of Chingleput

Dated 28 Sept. 28 } 187 , No. 489.
Recd.

Nos. 103.

Seven hundred copies of the Local Funds' Act No. IV. of 1871, with the Rules framed under that Act, having been printed as directed in Proceedings of 16th August last, No. 1255, ordered that they be distributed as follows :—

| | Copies. |
|---|---|
| Chetterpore | 15 |
| Chicacole | 15 |
| Vizagapatam | 13 |
| Nursapatam | 13 |
| Cocanada | 17 |
| Rajahmundry | 16 |
| Masulipatam | 18 |
| Guntoor | 13 |
| Nellore | 22 |
| Bellary | 25 |
| Pennaconda | 25 |
| Gooty | 23 |
| Kurnool | 20 |
| Cuddapah | 19 |
| Madanapully | 15 |
| Sydapet | 11 |
| Chingleput | 17 |
| Chittoor | 21 |
| Vellore | 20 |
| Cuddalore | 18 |
| Virdachellum | 13 |
| Tanjore | 12 |
| Negapatam | 13 |
| Trichinopoly | 12 |
| Madura | 21 |
| Dindigul | 16 |
| Tinnevelly | 16 |
| Shermadivi | 13 |
| North Coimbatore | 16 |
| South ,, | 17 |
| Salem | 24 |
| Oossoor | 15 |
| Neilgherries | 14 |
| Calicut | 23 |
| Tellicherry | 17 |
| South Canara | 18 |
| | 616 |
| In store | 84 |
| Total | 700 |

(True Extract.)

R. S. ELLIS,
*Chief Secretary.*

To the Collector of
,, Board of Revenue.

Exd. J. Wright.



No. 103. Proceedings of Government, dated 28th September 1871, No. 489.

Seven hundred copies of the Local Funds' Act No. IV. of 1871, with the Rules framed under that Act, having been printed as directed in Proceedings of 16th August last, No. 1255, ordered that they be distributed as follows :—

| | Copies. |
|---|---|
| Chetterpore | 15 |
| Chicacole | 15 |
| Vizagapatam | 13 |
| Nursapatam | 13 |
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| Rajahmundry | 16 |
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| Nellore | 22 |
| Bellary | 25 |
| Pennaconda | 25 |
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| Madanapully | 15 |
| Sydapet | 11 |
| Chingleput | 17 |
| Chittoor | 21 |
| Vellore | 20 |
| Cuddalore | 18 |
| Virdachellum | 13 |
| Tanjore | 12 |
| Negapatam | 13 |
| Trichinopoly | 12 |
| Madura | 21 |
| Dindigul | 16 |
| Tinnevelly | 16 |
| Shermadivi | 13 |
| North Coimbatore | 16 |
| South ,, | 17 |
| Salem | 24 |
| Oossoor | 15 |
| Neilgherries | 14 |
| Calicut | 23 |
| Tellicherry | 17 |
| South Canara | 18 |
| | 616 |
| In store | 84 |
| Total | 700 |

(True Extract.)

R. S. ELLIS,
*Chief Secretary.*

To the Collector of
,, Board of Revenue.

Exd. J. Wright.

Govt. of [1871] Madras.

FINANCIAL.

To

THE COLLECTORS OF THE SEVERAL DISTRICTS, &c., &c., &c.

Dated September, 23th.

Read.

Ent.

G. O., 23th September 1871, No. 489.

**SEPTEMBER.**
**No. 103.**

Making a distribution of copies of the Local Funds' Act No. IV. of 1871, with the Rules framed under it.

Abstract Estimate No 12 of 1871/72

Wilgherry Range. Coimbatore District

(24)

Work Constructing a New Road to Connect the Government Cinchona Plantations at Mail Koondah with Dotakaumund Section No 2 from Goddacundo to Mail Koondah

| Quantity | Particulars | Rate | Amount | Total |
|---|---|---|---|---|
| 23872 | Cubic Yards Earth Work at 6 per | 1 | 3978 10 8 | |
| 479 | Do Earth filling at 4 do | 1 | 119 12 - | |
| 860 | Do Blasting & removing rocks | 2 | 1720 - - | |
| 160 | Do Revetment & Parapet | - 12 - | 120 - - | |
| 69 | Rough Stone Drains 20 Cast | 25 | 1725 - - | |
| 5½ | Miles of Check Drains | 55 | 302 8 - | |
| 1 | 8 feet Span Timber Bridge | 500 | 500 - - | |
| 1 | 25 feet Span Timber Bridge | 330 | 330 - - | |
| 1 | Overseers Toolshed | | 500 - - | |
| | Extension of trace from Mail Koondah to Kuneyhun 5 Miles | 3000 | 15,000 - - | 35,265 14 8 |
| | Superintendence & Contingencies | | | 3534 1 4 |
| | Total Estimate Rupees | | | 38800 - - |

Supdg Engrs: Office, 7th Dec
Coonoor 19th January 1871

W Morris Lt Col
Supdg Engineer 7th Dn

No. 38

Supy Engineer's Office, 7th Dn
Camp Cachin 19th May 1871

From,

Lieut Colonel W. Farewell S.C.
Ag Supy Engineer, 7th Dn

To,

The Chief Engineer & Secretary to Govt
D.P.W. Madras—

Sir,

Enclos: 1
On Rec Reg
19 May 71
No 58

With reference to GO No. 183 dated 30th March 1871 and my letter printed with GO No 1257 of 6th May 1871 I have the honor to submit the Estimate therein referred to for No 2 Section of the road designed to open out the Koondah Mountains, and to connect the Government Cinchona Plantations situated on the Koondah Plateau with Ootakamund.—

I have the honor to be,
Sir,
Your most obed Servt

W. Farewell Lt Col S.C.
Ag Supy Engineer
7th Dn

Encl: 1 to 3 P

No. 1763/71

Engineer for Govt
Fort St George

Supy Engineer's Office
Camp Cachin
19th May 1871

No. 3,744.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th August 1871.

Read the following letters:—

From J. W. BREEKS, Esq., President of the Local Fund Board, Neilgherry Circle, to the Secretary to the Board of Revenue, dated Ootacamund, 7th August 1871, No. 6.

AGREEABLY to Local Fund Rule No. XX., I have the honour to forward the Budget estimates of the Neilgherry District for your information, and for disposal in the manner prescribed by rule.

---

ENCLOSURES Nos. 1 to 14.—Budget Estimates.

---

From the same Officer, dated Ootacamund, 12th August 1871, No. 9.

I HAVE the honour to forward for the information of the Board of Revenue, and for such action as they may deem necessary, copies of letter and lists of incomplete works and works not commenced, received from the Superintending Engineer, 7th Division, after the Budget estimates of receipts and expenditure had been laid before and passed by the Local Fund Board.

2. I would observe that no funds are available for these works.

---

ENCLOSURE No. 1.

From Lieutenant-Colonel W. T. F. FAREWELL, S. C., Acting Superintending Engineer, 7th Division, to the President of the Local Fund Board, Neilgherry, dated Avenashypolliem, 28th July 1871, No. 5.

WITH reference to the Local Fund rules received with Government Order, No. 70,* of 10th July 1871, I have the honour to forward extracts of my lists of funds required for incomplete and uncommenced new works, respectively, under the head of Communications.

* Financial, Government Order, No. 265 of 30th June 1871.

2. The original lists were forwarded to Government in April 1871 under the rules hitherto in force, but Government have passed no orders on them, and when applied to have referred me to you under the Local Fund rules. I trust the Board will be so good as to allot funds for such of these works as can be provided with funds in the current year.

(True Copy.)

(Signed) J. W. BREEKS,
President, Local Fund Board.

---

ENCLOSURES Nos. 2 and 3.—Lists of incomplete and uncommenced works.

---

From Surgeon Major W. R. CORNISH, F. R. C. S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Bangalore, 21st August 1871, No. 23.

I HAVE the honour to state that the Budget estimate of the Neilgherry Circle Funds Board contains no provision for sanitary expenditure during the current year.

---

THE current year's Local Fund Budget estimates of the Neilgherry Circle received with the first of the foregoing letters are submitted to Government with reference to Rule XXI.

2. STATEMENT I., REVENUES AND RECEIPTS.—The income from the cess on the rent value of land seems to be fairly estimated at Rupees 1,200.

3. The total assets of the year are given as Rupees 59,420, but this is exclusive of the Government grant for Chuttrums, viz., Rs. 360, which is provided for in the Imperial Budget, and which will probably not be withdrawn in consideration of the state of the fund. The assets may, therefore, be taken to be Rupees 59,780.

*Vide* Board's Proceedings, dated 27th June 1871, No. 2,585.

4. Statement I. B., Expenditure, Grant I.—Statement II., Road Fund Receipts and Expenditure.—It will be observed from Statement II. that the assets of the Road Fund consist of an opening balance of Rupees 1,640 and an income of Rupees 57,280. The land cess is Rupees 800, which is stated to be two-thirds of the collections within the year. This is simply two-thirds of the sum of Rupees 1,200, the income from land cess for the year. The correct sum ought to be Rupees 930, which is made up of the collections of Fasli 1280 inclusive of arrears after the 1st April, and two-thirds of the collections of the nine months of the current year.

5. The full cost of the Public Works Department General Establishment, viz., Rs. 8,405, is entered as the share of the cost of Public Works Department supervision chargeable to the Road Fund, losing sight of the fact that a portion of this is to be charged to the Endowment Fund. The correct amount, Rupees 8,370, has been inserted, subject to an adjustment by the Board when the General Budget is prepared.

6. The allotment for "Tools and Plant" is given as Rs. 368, but it should be Rs. 470.

7. The Reserve is entered at Rupees 1,561 instead of Rupees 5,730, calculated at 10 per cent. on the estimated income of Rupees 57,280. It appears from the second communication quoted above that there is not sufficient money for incomplete works, and the reduced amount is evidently proposed for want of funds.

8. An unappropriated balance is left of Rupees 1,680. This together with Rupees 560 of the Reserve, or Rupees 2,240, should be allotted to incomplete works. The distribution should be left to Colonel Farewell, who states the full amount required by him to be Rupees 30,520.

9. Statement II. A., Part I., New Works.—This list contains three works with a total allotment of Rupees 11,230. The first two appear in the Budget of Government Order, 7th June 1871, No. 216, and the third is "Petty New Works" sanctioned by the Superintending Engineer of the Division. A new entry must be added, viz., Incomplete works, with an allotment of Rupees 2,240.

10. Statement II. A., Part II., Repairs.—Part II. contains 11 works with an aggregate allotment of Rupees 28,580, and separate provisions of Rupees 4,940 and 500 on account of "Petty repairs" of roads and repairs of Chuttrums. With the exception of the last item all the other works appear in the Budget alluded to in the preceding paragraph. The last item must be reduced by Rupees 309 in order to balance the Budget.

11. Grant II., Education.—A sum of Rupees 51 is proposed as the Results grant for the Wellington school, and Rupees 49 for any others that may be sanctioned. Rupees 100 is provided for the payment on account of inspection. Results grants and inspection allotments are paid out of general funds and should not be entered (as in this case) in Statement III. There is, however, no income under this head, and the state of the fund makes it necessary that there should be no expenditure.

12. Grant III., Sanitation, Medical Service and Public and Charitable Institutions.—The income of the Endowment Fund is given as Rupees 100, which is the rent of a Chuttrum used as a market. To this must be added, as has been already pointed out, Rupees 360, the Government allowance for Chuttrums.

13. Statement IV., Endowment Funds—Statement IV. A., Public and Charitable Institutions.—Rupees 552 are provided for the Vaccination establishment, which is double the sum proposed in paragraph 10 of the Commissioner's letter,* dated 22nd May 1871, No. 57, for one Vaccinator. The state of the fund is such that it cannot be charged with any expenditure on account of vaccination.

* Recorded in Board's Proceedings, dated 27th June 1871, No. 2,585.

14. No provision is made for charges on account of Hospitals and Dispensaries for want of funds, and with reference to the concluding part of paragraph 10 of the Government Order, Financial Department, dated 30th June 1871, No. 265. The Sanitary Commissioner has pointed out that nothing is provided for Miscellaneous Sanitary expenditure, but this is unavoidable.

No. 3,862.

Proceedings of the Board of Revenue, dated 8th September 1871.

Read the following letter from J. W. BREEKS, Esq., Commissioner of the Neilgherries, to the Secretary to the Board of Revenue, dated Ootacamund, 22nd July 1871, No. 84:—

The enclosures, being letter and estimate from the Superintending Engineer, 7th Division, for the construction of the second section of the Mailkoondah road, were referred to me by endorsement of the Under Secretary to Government, dated 17th ultimo, for what purpose I have not been able to ascertain.

2. In paragraph 2 of Government Order, No. 548, of 24th March last, Government wished to know what expenditure is now being incurred on the road in question. This information was submitted to the Revenue Secretary in my letter, No. 29, of 13th April 1871.

3. I beg to return the enclosures alluded to, and to request Government will be pleased to intimate to me the specific object of the reference.

---

Enclosure No. 1.

From Lieutenant-Colonel W. FAREWELL, S. C., Acting Superintending Engineer, 7th Division, to the Chief Engineer and Secretary to Government, Department of Public Works, Madras, dated Camp at Cochin, 19th May 1871, No. 38.

With reference to Government Order, No. 183, dated 30th March 1871, and my letter printed with Government Order, No. 1,257, of 6th May 1871, I have the honour to submit the estimate therein referred to for No. 2 section of the road designed to open out the Koondah Mountains and to connect the Government Cinchona Plantations situated on the Koondah Plateau with Ootacamund.

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Transferred to the Revenue Department.

Fort St George,
1st June 1871.

(Signed) J. CARPENDALE, Colonel, R. E.,
Secy., to Govt., P. W. D.

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Referred to the Commissioner of the Neilgherries through the Board of Revenue.

Fort St George,
17th June 1871.

(Signed) H. WELLESLEY,
Acting Under Secy. to Govt., R. D.

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Enclosure No. 2.—Estimate.

Submitted for the information and orders of Government with reference to the endorsement of the Acting Under Secretary to Government, dated 17th June 1871, on a letter from the Acting Superintending Engineer, 7th Division.

2. As under the new rules the distinction between Imperial and Local roads no longer exists, the papers mentioned by the Commissioner, which relate to the Mailkoondah road, were obviously referred to him for the purpose of being placed before the Local Fund Board for their consideration.

3. The Local Fund Budget for the current year has been received; but the Board observe that it contains no provision either for the completion of the first section of the Mailkoondah road or for the commencement of the second section of the same road, for which an estimate, amounting to Rupees 38,800, is submitted by the Acting Superintending Engineer, 7th Division.

4. The latter officer has entered a sum of Rupees 12,770 for the first section in his list* of incomplete works; but the President of the Local Fund Board, in forwarding to this office this list as well as another of sanctioned new works not commenced, points out that it was received by him after the Local Fund Budget had been passed, and that there are no funds available for the works included in it.

* Dated 28th July 1871.

† *Vide* letter dated 12th August 1871, No. 9.

5. In their review of the current year's Budget the Board have provided Rupees 2,240 for incomplete works, and pointed out to Government the desirability of giving the Neilgherries an additional grant from Provincial Funds.

(True Copies and Extract.)

J. B. Pennington
Acting Secretary.

To the Secretary to Government, Revenue Department,
with an original letter and estimate.
,, the Commissioner and President of the Local Fund Board,
Neilgherries.

Exd. A. S. Rodgers.

Financial Dept.
No. 486
1871.
Board of Revenue,
MADRAS.

PROCEEDINGS, 8TH SEPTEMBER 1871, No. 3,862.

Read the following letter from the Secretary to the Local Fund Board, Neilgherries, No. 100, dated 2nd September 1871:—

Encl. 2

Received 5th September 1871.

Read also the following letter from the Sanitary Commissioner, No. 1,100, dated 5th September 1871:—

SEPTEMBER 2 Issued
No. 3,862.

*Malkondah road*—on Neilgherries,—Letter from Commissioner enquiring why Superintending Engineer's estimate for construction of 2nd section of, has been referred to him by Government, submitted for orders of Government, with certain remarks.—Commissioner informed that estimate seems to have been referred to him for being placed before Local Fund Board.

27 4

15. There is an allotment of Rupees 504 proposed for the Establishment and Contingencies of the 14 Chuttrums of the district, of which the Board have recommended that the first two should be handed over to the Ootacamund Municipality and the remaining twelve to the Local Fund Board—*Vide* paragraph 2 of the Proceedings quoted above. No orders have as yet been received from Government regarding these proposals, but the Board, on the supposition that they will be accepted, have entered the charges at Rupees 360 for 12 Chuttrums.

16. GRANT IV., MISCELLANEOUS.—According to the Government Order, Public Department, dated 16th August 1871, No. 1,242, and the rules the cost of the Controlling establishment at the Presidency will be about Rupees 100. The cost of the Local Fund Board establishment is given as Rupees 360 without any particulars, but none has yet been sanctioned. Considering the amount of work to be done the Board think it will be sufficient to provide a Clerk on Rupees 30 and a Peon on Rupees 8. This for six months will amount to Rupees 228, or say Rupees 230.

17. BALANCE AND GENERAL RESERVE.—According to these suggestions Grant I. will be increased from Rupees 57,314 to Rupees 58,800, Grant II. will be expunged, Grant III. will be reduced from Rupees 1,056 to Rupees 360, Grant IV. will be reduced from Rupees 500 to Rs. 380 and equilibrium will be produced as shown below:—

| Receipts. | RS. | Expenditure. | RS. |
|---|---|---|---|
| Road Fund ... ... ... ... ... | 59,050 | Grant I. ... ... ... ... ... | 58,800 |
| Union Fund ... ... ... ... ... | ... | Do. II. ... ... ... ... ... | ... |
| Endowment Fund... ... ... ... | 460 | Do. III. ... ... ... ... ... | 360 |
| General ... ... ... ... ... ... | 270 | Do. IV. ... ... ... ... ... | 380 |
| | | General Reserve ... ... ... ... | 30 |
| | | Road Fund Balance ... ... ... | 110 |
| | | Endowment Fund Balance ... ... | 100 |
| Total ... | 59,780 | Total ... | 59,780 |

18. The Board resolve to call the attention of Government to the desirability of giving the Neilgherries an additional grant-in-aid from Provincial funds if there is any money available.

(True Copies and Extract.)

J. B. Pennington
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with 16 enclosures and copies of letters from President of the
Local Fund Board and Sanitary Commissioner
,, the President of the Local Fund Board, Neilgherries.
,, the Sanitary Commissioner.

Exd. J. Tulloch.

1871.

Board of Revenue,

MADRAS.

PROCEEDINGS, 30TH AUGUST 1871, No. 3,744.

Encl.

*Received.*

AUGUST.

No. 3,744.

*Local Fund Budget estimates*—of Neilgherry circle for 1871-72, reviewed and submitted to Government; and their attention called to desirability of giving Neilgherries an additional grant-in-aid from Provincial funds if money is available.



Read the following papers :—

No. 97. From the President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort St. George, dated Ootacamund, 25th May 1871, No. 20.

With reference to paragraph 24, G. O., No. 619, of the 9th May, I have the honour to forward Extract of the Minutes of a Meeting of the Ootacamund Municipal Commissioners held on the 22nd instant. The conditions on which the chuttrum in the Agraharum was handed over to Government are fully set forth in my letter of the 13th instant, No. 49:—

"Read paragraph 24, G. O., 9th May 1871, No. 619: 'Resolved that the "Government be informed that the only institution which the Commissioners are "prepared to take over, under Sections 15 and 16 of Act III. of 1871, is the public "chuttrum near the market. The Commissioners object to the transfer of the "chuttrum in the Agraharum, as it is a purely caste chuttrum, and the conditions "on which it was handed over to Government, and must be maintained, are such, "that it cannot be made available for the general public."

—

No. 98. Proceedings of the Board of Revenue, dated 27th June 1871, No. 2585.

Read the following letter from the Commissioner of the Neilgherry Hills, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 22nd May 1871, No. 57:—

I have the honour to reply to paragraph 24 of Proceedings of Government, Public Department, 9th instant, No. 50.

2. As set forth in my letter to the Board, No. 30, of the 31st March 1871, there are four tolls in this district let at a total monthly rent of 831 Rupees—831 × 12 = 9,972 Rupees.*

* The half-anna road cess of the district has hitherto brought in 900 Rupees, the new anna rate will bring in 1,800 Rupees — 9,972 + 1,800 = 11,772.

3. By Section 36 of Act IV. of 1871, the net proceeds of all tolls (9,972), and not less than two-thirds of the road cess ($\frac{1,800}{\text{2rds}} = 1,200$), are to be applied to the construction, repair, and maintenance of roads (Section 26, Act IV. of 1871) — 9,972 + 1,200 = 11,172; 11,772 — 11,172 = 600 left for other purposes mentioned in Clause 3, Act IV. of 1871.

4. In paragraph 40 of the letter of the 1st of May 1871, No. 1826, from the Acting Secretary to the Board of Revenue, it is said "a toll-gate might be placed on the road from Kotagherry to Wellington." I am now having the traffic on the road noted. I am nearly sure that the toll receipts would not pay the cost of collection.

5. Under these circumstances, how are the local funds of this district to be charged with Rupees 5,816 for the Coonoor, Kotagherry, and Ootacamund Dispensaries, as suggested in Proceedings of the Board, 27th April 1871, No. 1755?

| | Rs. |
|---|---|
| Coonoor | 1,025 |
| Kotagherry | 3,380 |
| Ootacamund | 1,411 |
| Total... | 5,816 |

6. There are at present two vaccinators employed on the hills (exclusive of Municipalities) on a salary of 23 Rupees per mensem. Apart from any charges

for instruments, &c., the pay of each for the year amounts to 276 Rupees — 276 × 2 = 552.

7. There were, till lately, fifteen chuttrums in the district for which Government sanctioned an annual grant of Rupees 492 as per margin. But by Proceedings of Government, 1st November 1870, No. 1684, the Coonoor Chuttrum was handed over to the Coonoor Municipality; this diminished the Government grant by 60 Rupees—(492 — 60 = 432). Subsequently, in reply to a petition from Subba Row, I pointed out in my letter, No. 49, of the 13th instant, that the allowance for the Ootacamund Brahmin Chuttrum (Subba Row's Chuttrum) for which 4 Rupees a month only had been sanctioned* out of the 492 Rupees grant, would have to be raised to 10 Rupees a month— 432 + 72 = 504.

| | Rs. | A. | P. |
|---|---|---|---|
| 1. Ootacamund, Subba Row's | 4 | 0 | 0 |
| 2. Ootacamund, lower road | 2 | 8 | 0 |
| 3. Coonoor | 5 | 0 | 0 |
| 4. Yellunhully | 2 | 8 | 0 |
| 5. Craigmore | 2 | 8 | 0 |
| 6. Aravanghat | 2 | 8 | 0 |
| 7. Kotaghorry | 2 | 8 | 0 |
| 8. Avalanche | 2 | 0 | 0 |
| 9. Nangenad | 2 | 8 | 0 |
| 10. Pykara | 2 | 8 | 0 |
| 11. Neddiwattam | 2 | 8 | 0 |
| 12. Ouchterlony | 2 | 8 | 0 |
| 13. Burliar | 2 | 8 | 0 |
| 14. New Chuttrum | 2 | 8 | 0 |
| 15. Seegoor | 2 | 8 | 0 |
| | 41 | 0 | 0 |

* Proceedings of Government, Revenue Department, 14th September 1869, No. 2575.

8. I find I made an error in my letter, No. 49, of the 13th instant, when I stated that an increase of only 42 Rupees per annum would be needed for the Government grant to the chuttrums of this district under the circumstances brought to light in Subba Row's petition. The mistake arose by considering that the Manager of Subba Row's Chuttrum was in receipt of Rupees 6-8-0 per mensem, whereas under the terms sanctioned in Government Order, Revenue Department, 14th September 1869, No. 2575, he is in receipt of only 4 Rupees per mensem.

9. I am disposed to recommend that the two chuttrums at Ootacamund, at a cost of Rupees 12-8-0 per mensem, be handed over to the Ootacamund Municipality, and that the remaining chuttrums, Nos. 4 to 15 (inclusive), at a monthly cost of Rupees 29-8-0,† be maintained by a Government grant as heretofore.

† 29-8-0 × 12 = 354 per annum.

10. I am also of opinion that one vaccinator, in addition to the two maintained by the Ootacamund and Coonoor Municipalities, would be sufficient for the wants of this district, and the pay of this man (Rupees 276 per annum) can be met by local funds out of the 600 Rupees alluded to in paragraph 3 *ante*.

11. 600 — 276 leaves 324 Rupees; out of this I propose to give (if approved) Rupees 15 a month to a clerk in my office to keep the minutes of the proceedings, and conduct the correspondence of the Local Fund Board.

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Submitted to Government, with reference to the Order quoted by the Commissioner.

2. The Board concur with him in thinking that the two Ootacamund Chuttrums should be handed over to the Ootacamund Municipality. The remaining thirteen chuttrums may be made over to the Local Fund Board.

3. The Commissioner points out that there will be only 600 Rupees to meet the expenditure of Rupees 5,816 imposed on local funds by Government in their Order of the 17th April 1871, No. 491, as well as all other expenses (except those for communications).



4. The deficit will, it is hoped, be made good by a grant from the Provincial Service Funds, and this will have to be arranged in preparing the Provincial Budget.

(A true Copy and Extract.)

(Signed) J. GROSE,
*Acting Secretary.*

*To the Acting Secretary to Government, Revenue Department.*

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Transferred to the Public Department.

FORT ST. GEORGE,
14*th July* 1871.

(Signed) D. F. CARMICHAEL,
*Ag. Secy. to Govt., Rev. Dept.*

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No. 99. Proceedings of the Board of Revenue, dated 30th August 1871, No. 3744.

Read the following papers:—

From the President of the Local Fund Board, Neilgherry Circle, to the Secretary to the Board of Revenue, dated Ootacamund, 7th August 1871, No. 6.

Agreeably to Local Fund Rule, No. XX., I have the honour to forward the Budget Estimates of the Neilgherry District for your information, and for disposal in the manner prescribed by rule.

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ENCLOSURES Nos. 1 to 14.—Budget Estimates.

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From the same Officer, dated Ootacamund, 12th August 1871, No. 9.

I have the honour to forward for the information of the Board of Revenue, and for such action as they may deem necessary, copies of letter and lists of incomplete works, and works not commenced, received from the Superintending Engineer, 7th Division, after the Budget Estimates of receipts and expenditure had been laid before, and passed by the, Local Fund Board.

2. I would observe that no funds are available for these works.

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ENCLOSURE No. 1.

From Lieutenant-Colonel W. T. F. FAREWELL, S. C., Acting Superintending Engineer, 7th Division, to the President of the Local Fund Board, Neilgherry Circle, dated Avenashypolliem, 28th July 1871, No. 5.

With reference to the Local Fund Rules received with Government Order, No. 70,* of 10th July 1871, I have the honour to forward extracts of my lists of funds required for incomplete and uncommenced new works, respectively, under the head of "Communication."

* Financial, Government Order, No. 265, of 30th June 1871.

2. The original lists were forwarded to Government in April 1871 under the rules hitherto in force, but Government have passed no orders on them, and when applied to have referred me to you under the Local Fund Rules. I trust the Board will be so good as to allot funds for such of these works as can be provided with funds in the current year.

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ENCLOSURES Nos. 2 and 3.—Lists of incomplete and uncommenced works.

From the Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Bangalore, 21st August 1871, No. 23.

I have the honour to state that the Budget Estimate of the Neilgherry Circle Fund Board contains no provision for sanitary expenditure during the current year.

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The current year's Local Fund Budget Estimates of the Neilgherry Circle, received with the first of the foregoing letters, are submitted to Government with reference to Rule XXI.

2. Statement I., Revenues and Receipts.—The income from the cess on the rent value of land seems to be fairly estimated at Rupees 1,200.

3. The total assets of the year are given as Rupees 59,420, but this is exclusive of the Government grant for chuttrums, viz., Rupees 360, which is provided for in the Imperial Budget, and which will probably not be withdrawn in consideration of the state of the fund. The assets may, therefore, be taken to be Rupees 59,780.

*Vide* Board's Procs., dated 27th June 1871, No. 2585.

4. Statement I. B., Expenditure, Grant I.—Statement II., Road Fund Receipts and Expenditure.—It will be observed from Statement II. that the assets of the Road Fund consist of an opening balance of Rupees 1,640 and an income of Rupees 57,280. The land cess is Rupees 800, which is stated to be two-thirds of the collections within the year. This is simply two-thirds of the sum of Rupees 1,200, the income from land cess for the year. The correct sum ought to be Rupees 930, which is made up of the collections of Fusly 1280 inclusive of arrears after the 1st April, and two-thirds of the collections of the nine months of the current year.

5. The full cost of the Public Works Department General Establishment, viz., Rupees 8,405, is entered as the share of the cost of Public Works Department supervision chargeable to the Road Fund, losing sight of the fact that a portion of this is to be charged to the Endowment Fund. The correct amount, Rupees 8,370, has been inserted, subject to an adjustment by the Board when the General Budget is prepared.

6. The allotment for "Tools and Plant" is given as Rupees 368, but it should be Rupees 470.

7. The Reserve is entered at Rupees 1,561 instead of Rupees 5,730, calculated at ten per cent. on the estimated income of Rupees 57,280. It appears from the second communication quoted above that there is not sufficient money for incomplete works, and the reduced amount is evidently proposed for want of funds.

8. An unappropriated balance is left of Rupees 1,680. This together with Rupees 560 of the Reserve, or Rupees 2,240, should be allotted to incomplete works. The distribution should be left to Colonel Farewell, who states the full amount required by him to be Rupees 30,520.

9. Statement II. A., Part I., New Works.—This list contains three works with a total allotment of Rupees 11,230. The first two appear in the Budget of Government Order, 7th June 1871, No. 216, and the third is "Petty New Works" sanctioned by the Superintending Engineer of the Division. A new entry must be added, viz., incomplete works, with an allotment of Rupees 2,240.

*Proceedings of the Madras Government, Financial Department,*
*25th September* 1871.

10. Statement II. A., Part II., Repairs.—Part II. contains eleven works with an aggregate allotment of Rupees 28,580, and separate provisions of Rupees 4,940 and 500 on account of "Petty Repairs" of roads and repairs of chuttrums. With the exception of the last item, all the other works appear in the budget alluded to in the preceding paragraph. The last item must be reduced by Rupees 300 in order to balance the Budget.

11. Grant II., Education.—A sum of Rupees 51 is proposed as the results' grant for the Wellington School, and Rupees 49 for any others that may be sanctioned. Rupees 100 is provided for the payment on account of inspection. Results' grants and inspection allotments are paid out of general funds and should not be entered (as in this case) in Statement III. There is, however, no income under this head, and the state of the fund makes it necessary that there should be no expenditure.

12. Grant III., Sanitation, Medical Service, and Public and Charitable Institutions.—The income of the Endowment Fund is given as Rupees 100, which is the rent of a chuttrum used as a market. To this must be added, as has been already pointed out, Rupees 360, the Government allowance for chuttrums.

13. Statement IV., Endowment Funds—Statement IV. A., Public and Charitable Institutions.—Rupees 552 are provided for the Vaccination Establishment, which is double the sum proposed in paragraph 10 of the Commissioner's letter,* dated 22nd May 1871, No. 57, for one vaccinator. The state of the fund is such that it cannot be charged with any expenditure on account of vaccination.

* Recorded in Board's Procs., dated 27th June 1871, No. 2585.

14. No provision is made for charges on account of Hospitals and Dispensaries for want of funds, and with reference to the concluding part of paragraph 10 of the Government Order, Financial Department, dated 30th June 1871, No. 265, the Sanitary Commissioner has pointed out that nothing is provided for miscellaneous sanitary expenditure, but this is unavoidable.

15. There is an allotment of Rupees 504 proposed for the establishment and contingencies of the fourteen chuttrums of the district, of which the Board have recommended that the first two should be handed over to the Ootacamund Municipality and the remaining twelve to the Local Fund Board.—*Vide* paragraph 2 of the Proceedings quoted above. No orders have as yet been received from Government regarding these proposals, but the Board, on the supposition that they will be accepted, have entered the charges at Rupees 360 for twelve chuttrums.

16. Grant IV., Miscellaneous.—According to the Government Order, Public Department, dated 16th August 1871, No. 1242, and the rules, the cost of the controlling establishment at the Presidency will be about Rupees 100. The cost of the Local Fund Board Establishment is given as Rupees 360 without any particulars, but none has yet been sanctioned. Considering the amount of work to be done, the Board think it will be sufficient to provide a clerk on Rupees 30 and a peon on Rupees 8. This for six months will amount to Rupees 228, or say Rupees 230.

17. Balance and General Reserve.—According to these suggestions Grant I. will be increased from Rupees 57,314 to Rupees 58,800, Grant II. will be expunged, Grant III. will be reduced from Rupees 1,056 to Rupees 360, Grant IV. will be

reduced from Rupees 500 to Rupees 380 and equilibrium will be produced as shown below:—

| Receipts. | | Expenditure. | |
|---|---|---|---|
| | Rs. | | Rs. |
| Road Fund ... ... ... ... ... | 59,050 | Grant I. ... ... ... ... ... | 58,800 |
| Union do. ... ... ... ... ... | ..... | Do. II. ... ... ... ... ... | ..... |
| Endowment Fund ... ... ... | 460 | Do. III. ... ... ... ... ... | 360 |
| General... ... ... ... ... ... | 270 | Do. IV. ... ... ... ... ... | 380 |
| | | General Reserve ... ... ... ... | 30 |
| | | Road Fund Balance ... ... ... | 110 |
| | | Endowment Fund Balance ... ... | 100 |
| Total... | 59,780 | Total... | 59,780 |

18. The Board resolve to call the attention of Government to the desirability of giving the Neilgherries an additional grant-in-aid from Provincial funds if there is any money available.

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
*Acting Secretary.*

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No. 100. Proceedings of the Board of Revenue, dated 8th September 1871, No. 3862.

Read the following letter from the Commissioner of the Neilgherry Hills, to the Secretary to the Board of Revenue, dated Ootacamund, 22nd July 1871, No. 84:—

The enclosures, being letter and estimate from the Superintending Engineer, 7th Division, for the construction of the second section of the Mailkoondah Road, were referred to me by endorsement of the Under Secretary to Government, dated 17th ultimo, for what purpose I have not been able to ascertain.

2. In paragraph 2 of Government Order, No. 548, of 24th March last, Government wished to know what expenditure is now being incurred on the road in question. This information was submitted to the Revenue Secretary in my letter, No. 29, of 13th April 1871.

3. I beg to return the enclosures alluded to, and to request Government will be pleased to intimate to me the specific object of the reference.

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Enclosure No. 1.

From the Acting Superintending Engineer, 7th Division, to the Chief Engineer and Secretary to Government, Department of Public Works, Madras, dated Cochin, 19th May 1871, No. 38.

With reference to Government Order, No. 183, dated 30th March 1871, and my letter printed with Government Order, No. 1257, of 6th May 1871, I have the honour to submit the estimate therein referred to for No. 2 section of the road designed to open out the Koondah Mountains and to connect the Government Chinchona Plantations situated on the Koondah Plateau with Ootacamund.



Enclosure No. 2.—Estimate.

Transferred to the Revenue Department.

Fort St. George, (Signed) J. CARPENDALE, Colonel, R. E.,
*1st June* 1871. *Secy. to Govt., P. W. D.*

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Referred to the Commissioner of the Neilgherry Hills through the Board of Revenue.

Fort St. George, (Signed) H. WELLESLEY,
*17th June* 1871. *Ag. Under Secy. to Govt., Rev. Dept.*

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Submitted for the information and orders of Government with reference to the endorsement of the Acting Under Secretary to Government, dated 17th June 1871, on a letter from the Acting Superintending Engineer, 7th Division.

2. As under the new rules the distinction between Imperial and Local roads no longer exists, the papers mentioned by the Commissioner, which relate to the Mailkoondah Road, were obviously referred to him for the purpose of being placed before the Local Fund Board for their consideration.

3. The Local Fund Budget for the current year has been received; but the Board observe that it contains no provision either for the completion of the first section of the Mailkoondah Road or for the commencement of the second section of the same road, for which an estimate, amounting to Rupees 38,800, is submitted by the Acting Superintending Engineer, 7th Division.

4. The latter Officer has entered a sum of Rupees 12,770 for the first section in his list* of incomplete works; but the President of the Local Fund Board, in forwarding to this office this list as well as another of sanctioned new works not commenced, points out that it was received by him after the Local Fund Budget had been passed, and that there are no funds available for the works included in it.

* Dated 28th July 1871.

*Vide* letter, dated 12th August 1871, No. 9.

5. In their review of the current year's Budget, the Board have provided Rupees 2,240 for incomplete works, and pointed out to Government the desirability of giving the Neilgherries an additional grant from Provincial funds.

(True Copies and Extract.)

(Signed) J. B. PENNINGTON,
*Acting Secretary.*

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No. 101. From the Executive Engineer, Neilgherry Hills, to the Under Secretary to Government, Fort St. George, dated Ootacamund, 16th September 1871, No. 958.

With reference to your Official Memorandum, No. 250, of this day's date, I have the honour to inform you that Rupees 5,903-10-7 have been expended† from the allotment of Rupees 10,000 since 1st April 1871.

† Up to 31st August 1871.

No. 102. ORDER THEREON, 25th September 1871, No. 486.

With the foregoing Proceedings the Board of Revenue submit the Budget Estimates of the Neilgherry Local Funds for the current year 1871-72.

2. The Government must first remark that the exclusion altogether of the charges proposed by the Local Fund Board on account of education and vaccination cannot be sanctioned. Some provision for these charges must be made, and, if money is not available from funds not necessarily special, the only course is to take what is required from the Provincial grant which in the budget is credited to the road fund reducing in consequence some of the allotments for works. A sum of Rupees 1,000 will, accordingly, be taken from the road fund allotment of Rupees 10,000 for parapets on the new Coonoor ghaut, and distributed as ordered below. The expenditure up to date on the parapets has been ascertained to be Rupees 5,903-10-7.

3. The Government approve the proposals of the Board of Revenue in regard to the provision, scanty as it is, which they have found it possible to make for incomplete works.

4. The reduction of the expenditure from the road fund renders certain corrections necessary. The Provincial grant credited in Statement II. will be Rupees 43,790, and the total road fund receipts, Rupees 58,050; the allotment for new works Rupees 10,230, and for tools and plant 460 Rupees, and the charges for general and controlling establishment, Rupees 370, to be adjusted hereafter by the Revenue Board when the general Local Fund Budget is framed.

5. Steps should be taken to ascertain the exact sum payable by the Neilgherry Circle on account of inspection. The Deputy Inspector and Inspecting Schoolmaster of Sattiamangalam range are now, the Government believe, also employed on the Neilgherries. The Government are not in a position to estimate the charge to be made against the Neilgherry Circle, but believe that the sum of Rupees 100 originally provided by the Local Fund Board will suffice. This will be restored and an allotment of Rupees 200 for results' grants inserted. There will probably be no charge against the Neilgherries for training schools, and the total of Grant II. will, therefore, be Rupees 300.

6. Rupees 552 is the provision made in the medical budget of the current year on account of vaccination, and Rupees 550 will be entered under that head. The suggestion made by the Commissioner in paragraph 10 of his letter to the Revenue Board, dated 22nd May 1871, No. 57, that one vaccinator will suffice for the Neilgherry Hills, is referred for the opinion of the Inspector-General, Indian Medical Department, and the Superintendent-General of Vaccine. The Government approve the Board's proposal to hand over to the Local Fund Board, with the Government allowance, the twelve chuttrums situated in the circle. As regards the two in Ootacamund the President states in his letter 25th May 1871, No. 20, above recorded, that the Commissioners are willing to accept one only. There is no pressing necessity for the transfer of either, and the Commissioner's objection may be allowed. The Agraharum Chuttrum will, therefore, continue to be managed as hitherto. Grant III. will amount to Rupees 910.

7. The establishment proposed by the Revenue Board for the Local Board's Office is approved. Grant IV. subject to revision will be Rupees 380.

*Proceedings of the Madras Government, Financial Department,*
*25th September* 1871.

8. The following is a summary of the budget as now revised:—

| | Rs. | | Rs. |
|---|---|---|---|
| Balances ... ... ... ... ... ... | 1,640 | Grant I... ... ... ... ... | 57,800 |
| Allotments from general revenue ... | 44,790 | Grant II... ... ... ... ... | 300 |
| Rates and taxes .. .. ... ... ... | 12,890 | Grant III... ... ... ... ... | 910 |
| Endowments ... ... ... ... ... | 360 | Grant IV... ... ... ... ... | 380 |
| Miscellaneous ... ... ... ... ... | 100 | Total... | 59,390 |
| | | Balance— | |
| | | Road Fund ... ... ... ... | 130 |
| | | General ... ... ... ... | 260 |
| Total... | 59,780 | Total... | 59,780 |

9. The Government cannot sanction an increase of the provincial grant, and the works left unprovided for must be postponed. The estimate received with the Board's Proceedings, dated 8th September 1871, No. 3862, will be returned to the President through the Board of Revenue.

(True Extract.)

R. S. ELLIS,
*Chief Secretary.*

To the Board of Revenue, with 14 Estimates.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, Revenue Department.

Exd. J. Wright.

Govt of {1871} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

&c., &c., &c.

Dated September, 25th.

Rect. Encl.

G. O., 25th September 1871, No. 486.

SEPTEMBER.

Nos. 97–102.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ papers

Letter from the Secrt. of the Nilgiri Common Odiacamund

Proc. of the Board of Revenue — dated 25th May 71 No 20.

Proc. of the Board of Revenue — dy. 27th June 71 - 2585.

Letter from the Dy Executive Engineer Nilgheries, 16th Sept. 1871 — 3744.

8th Sept. 71 - 3862

958

Order thereon - 25 Sept. 1871. No. 486.

With the foregoing proceedings the Board of Revenue submit the Budget Estimates of the Neilgherry local funds for the current year 1871-2.

A/B.

2. The Government must first remark that the exclusion altogether of the charges proposed by the local fund board on account of education and vaccination cannot be sanctioned.

Some

provision for these charges must be made, and if money is not available from funds not necessarily special, the only course is to take what is required from the Provincial grant which in the budget is credited to the road fund, reducing in consequence some of the allotments for works. A sum of Rs 1,000 will accordingly be taken from the road fund allotment of Rs 12,000 for parapets on the new Coonoor ghaut, and distributed as ordered below. The expenditure upto date on the parapets has been ascertained



ascertained to be Rs. 5,903-10-7.

2. The Govt approve the proposals of the Board of Revenue in regard to the provision, scanty as it is, which they have found it possible to make for incomplete works.

3. The reduction of the expenditure from the road fund renders certain corrections necessary. The Provincial grant credited in Statement II will be Rs 43,790 and the total road fund receipts, Rs 58,050; the allotment for new works, Rs 10,250, and for tools and plant ~~Reduced to~~ 460 Rs; the charges for general and controlling

controlling establishment, Rs 370,
to be adjusted hereafter
by the Revenue Board
when the general local
fund budget is framed.

4. Steps should be
taken to ascertain the
exact sum payable by
the Neilgherry Circle
on account of inspection.
The Deputy Inspector
and Inspecting School
master of Sattiamanga
-lam Range, are now, the
Govt believe, also em-
-ployed on the Neil-
-gherries. The Govt are
not in a position to
estimate the charge to be
made against the Neil
-gherry Circle, but believe
that the sum of Rs
100.



100, originally provided
by the local fund board
will suffice. This will
be restored and an allot-
-ment of Rs 200 for
results grants inserted.
There will probably be
no charge against the
Neilgherries for training
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-fore be Rs 300.

5. Rs 552 is the pro-
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to

to the Revenue Board dated 22nd May 1871, No 57, that one Vaccinator will suffice for the Neilgherry hills, is referred for the opinion of the Inspector General Indian Medical Department and the Superintendent General of Vaccine. The Govt approve the Board's proposal to hand over to the local fund board, with the Government allowance, the 12 Chuttrums situated in the circle. As regards the two in Coimbatore recommended the President stated in his letter 25th May 1871.

No



No 20, above recorded, that the Commissioners are willing to accept one only. There is no pressing necessity for the transfer of either, and the Commissioners objection may be allowed. The Agraharam Chuttrum will therefore continue to be managed as hitherto. Grant III will amount to Rs 910.

6. The establishment proposed by the Revenue Board for the local board's office, is approved. Grant II subject to revision will be Rs 280.

7. The

7. The following is a summary of the budget as now revised.

| | Rs. |
|---|---|
| Balances — | 1,640. |
| Allotments from General Revenue | 44,790 |
| Rates and taxes — | 12,890 |
| Endowments — | 360. |
| Miscellaneous — | 100. |
| Rs. | 59,780 |

| | Rs |
|---|---|
| Grant I — | 57,800 |
| Grant II — | 300 |
| Grant III — | 910 |
| Grant IV — | 380 |
| | 59,390 |
| Balance | |
| Road fund — | 130 |
| General — | 260 |
| Rs. | 59,780 |

8. The Govt cannot sanction an increase of the provincial grant, and the works left unprovided for must be postponed. The estimate received with the Board's proceedings dated

dated 8th September 1871, No. 3,862, will be returned to the President through the Board of Revenue.

A.O.

Do.

The Board of Revenue. with 14 Estimates

— Accountant General.
" P. Works Depart.
" Irrigation & Mines Depart.
" Dr. B. Institutes
" Sanitary Commissioner.
" Revenue Department dated 9/10/71
" Commissioner, Nilgiri Hills dated 12/12/71

6
21
5
7
5 dated 3/10/71.

100 - 260

4-4-07 ✓
4-1-19
10-8-10
6-X-17

6-00-31 BIII.

Judl. Dept
G.O 159 Rev D)
21-1-32

1-4-07.

4

# Govt. of {187} Madras.

Financial

To

The Board of Revenue.
Coa

Dated Sept. 25
Recd. } 187, No. 486.

Nos. 97. 102.

Reviewing the Budget Estimates of the Railgherry Local Funds for the Current year 1871-72.

C. 22-7.