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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 102. Press / Mis.

119-120

Dated 29—1— 1872.

119 - 120 24/22

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 29th January 1872.

No. 119. Read the following Proceedings of the Board of Revenue, dated 16th December 1871, No. 5063:—

From the President of the Local Fund Boards, dated 14th October 1871, No. 15.

ABSTRACT.—Forwarding Budget Statements for 1872-73, with certain explanation regarding the receipts and expenditure in the Neilgherry Circle.

From the same Officer, dated 25th November 1871, No. 17.

ABSTRACT.—Soliciting sanction for the entertainment of a Peon for the Local Fund Board's office.

From the same Officer, dated 9th December 1871, No. 19.

ABSTRACT.—Requesting Board to make provision for excess allotment for vaccination in the Local Fund Budget for 1872-73.

From the Sanitary Commissioner, dated 25th October 1871, No. 59.

ABSTRACT.—Stating that the Neilgherry Local Fund Budget contains provision for Sanitary and Conservancy purposes.

From the Director of Public Instruction, dated 26th October 1871, No. 1,929.

ABSTRACT.—Stating that the Educational Budget provision for 1871-72 for the Local Fund Circles of Coimbatore is appropriate.

THE Local Fund Budget Estimates of the Neilgherry Circle for 1872-73 are submitted for the orders of Government with the following remarks.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 65,230 made up as follows:—

	RS.
1. Balances...	...
2. Allotments from General Revenue	44,790
3. Rates and Taxes...	19,690
4. Contributions, etc.	170
5. Endowments, etc.	480
6. Miscellaneous...	100
Total...	65,230

3. Under the head "Balances" the sums noted in the margin are shown and are the same as those exhibited in the current year's revised Budget by the President, but according to the sanctioned printed Budget the expected balances are as follow:—

	RS.
Road Fund.....	1,656
Union Fund .... *minus*	200
Endowment Fund .... *do.*	1,456

	RS.
Road Fund...	130
Union Fund...	...
Endowment Fund ... ... *minus*	100

It is thus apparent that no portion of them can be brought forward in the present Budget. In future the President will enter in his Budgets not the balances which he expected when preparing the Budget of the current year, but the *actual* balances which he has reason to expect will remain at the end of it.

4. The cess on land is given as Rupees 1,800, which is Rupees 600 more than that estimated during the current year. The old half Anna cess yielded Rupees 900 and this is exactly double.

5. A sum of Rupees 5,450 is entered against House-tax. The President states that the tax is to be levied in the 24 Unions which it is proposed to establish within the circle, and which are detailed in Statements III. and III.-A. A separate communication on the subject of the formation of these Unions has been laid before Government with the Board's support.

6. Of the Rupees 175, shown as the contributions from the Municipalities, Rupees 100 is from the Ootacamund and Rupees 75 from the Coonoor Municipality representing their shares of the Inspectional charges debitable to this circle. As the Municipal and Local Boards have to contribute their respective shares direct to Provincial Funds this entry must be omitted.

7. The receipts, Rupees 474, on account of Chuttrums are made up of Rupees 360,* the Government grant for twelve Chuttrums, and Rupees 114 to be provided for the Ootacamund Agraharam Chuttrum. The grant for this Choultry sanctioned by Government is Rupees 4 per mensem or Rupees 50 per annum, and no orders have yet been passed by Government on Board's Proceedings, dated 28th June 1871, No. 2,593, in which the Commissioner's report that Government were bound to maintain an establishment costing Rupees 10 a month was submitted to them. In their order on this year's Budget, Government directed that the institution should continue to be managed as hitherto. Adding Rupees 50 to Rupees 360 the total Government grant for the Chuttrums will be Rupees 410, which has now been entered in lieu of Rupees 474. The assets will thus amount to Rupees 64,990.

* *Vide* paragraph 6 of Government Order, Financial Department, dated 25th September 1871, No. 486.

8. Statement I.-B., Expenditure.—The proposed expenditure is Rupees 70,200 classified as follows :—

	Rs.
Grant I.	63,720
Do. II.	4,390
Do. III.	1,300
Do. IV.	790
Total...	70,200

9. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The total assets of the Road Fund as per Statement II. are Rupees 58,430 and the proposed expenditure is Rupees 63,910, leaving a *minus* balance of Rupees 5,480. This balance is inadmissible under Rule II. and Clause VI. of Rule XXX.

10. The grant from Provincial Funds for the Circle Road Fund is Rupees 44,790, but Rupees 1,000 of this must be transferred to the General Fund to meet the charges incumbent on it, as ordered by Government in the current year.

11. The Reserve is given as Rupees 6,500, which is a little more than 11 per cent. on the expected receipts of the year, but according to the rules only 10 per cent. thereof should be set apart. The correct sum is Rupees 5,840, of which only Rupees 1,000 is retained. This is, the Board admit, an utterly insufficient provision for incomplete works, and for unforeseen damages to ghauts and delays in collecting the demand of land cess, but if the grant from Provincial Funds is to be limited to the amount given in the current year nothing else can be done.

12. Statement II.-A., Part I., New Works.—Part I. contains five items with a total allotment of Rupees 12,500.

13. The estimate for the 2nd item being below Rupees 1,000 has been transferred to an Appendix which has been prepared in this office. The 5th item is for Petty New works and has also been shown in the Appendix.

14. Five sanctioned road works which appear in the list of New and Incomplete works appended to Government Order, dated 21st July 1871, No. 301, are altogether omitted from the Budget. The amount stated therein as required to complete them was Rupees 66,396, of which only Rupees 2,240 could be provided.

15. The 3rd item is the new Kottagherry Ghaut trace, *i. e.*, from Kotagherry to Mettapolliem. It will be observed from the Board's Proceedings,* dated 22nd June 1869, No. 4,501, that Colonel Walker estimated the cost of the project at Rupees 70,000 for fifteen miles at Rupees 5,000 per mile, that neither Mr. Breeks nor Colonel Farewell considered the work urgently called for, and that the maintenance allowance of the old ghaut road was raised from Rupees 550 to Rupees 1,500, pending the construction of the new ghaut line.

* Herewith sent.

16. In paragraph 3 of his letter,† the President states that the Local Fund Board strongly urge the desirability of the work and that he is assured that the planters in the neighbourhood are prepared to raise a subscription in aid of any allotment for it that may be sanctioned by Government in the present Budget. He gives figures to show that if the work is done by convicts there will be an important saving in the Jail Budget.

† Dated 14th October 1871, No. 15.

17. The allotment for the 4th item which is also unsanctioned has been reduced by Rupees 1,000 to make up for the corresponding deduction from the Provincial grant noticed in paragraph 10 *ante*.

18. The commencement of fresh works whilst old ones remain incomplete is seldom expedient, but in this case both the area and the funds of the circle are so limited that it is safest to assume that the Local Board know best what is most wanted.

19. Part II., Repairs.—Part II. (Repairs) comprises ten items with an aggregate assignment of Rupees 33,510. Some maintenance grants have been raised and some lowered, but the total expenditure remains the same as in the current year.

20. The only other items appertaining to Grant I. which need remark are the allotment for Tools and Plant which is reduced to Rupees 460 and the allotment for Educational works which will be explained below. The total of the grant is thus Rupees 57,200.

21. Grant II., Education.—Grant II. (Education) is made up of—

	Rs.
1. Payment for Inspection...	780
2. Union School charges	3,190
3. Grant-in-aid	420
Total...	4,390

22. The 1st item (Rupees 780) is made up of Rupees 480, being the share of the cost of Inspection chargeable to this circle, and Rupees 300, the salary of an Inspecting Schoolmaster for the whole year. The Director of Public Instruction reports‡ that the Deputy Inspector from Coimbatore merely visits the hills for a few days once a year in company with the Inspector of the division, and that therefore the sum chargeable to the latter circle might be taken at Rupees 200. Under the arrangements which it is now proposed to carry out from the commencement of 1872-73, the Board of Revenue are inclined to think that the Deputy Inspector will have to visit the Hills more than once in the year so that the sum of Rupees 480, as originally proposed by the Director and provided for in the Budget, should be retained. Rupees 180, the contributions from Municipalities, must (as has been remarked above) be excluded from the Budget. The item is thus reduced to Rupees 600.

‡ Letter, dated 26th November 1871, No. 1,929, recorded above.

Vide paragraph 5 *supra*.

23. The details of the 2nd item are given in Statements III. and III.-A.

24. Statement III., Union Fund Receipts and Charges.—The receipts of the Union Fund are given as Rupees 5,450 and the expenditure as Rupees 5,260, leaving a balance of Rupees 190. Amongst the charges are those noted in the margin. The provision of Rupees 600 for doors and windows appears from the

	Rs.
1. Allotment for Public Works	600
2 Payment for Inspection	780

President's report on the subject of the formation of Unions to be intended for fitting doors and windows to 24 thatched School-houses, which are to be built by the headmen of each Union. The charge is shown under Grant I., but not in Part I. of the Budget. The omission has been supplied in this office.

25. The Rupees 600 allotted for Inspection charges must be paid from the General Fund and *not* from the Union Fund, and the details thereof should not be entered in the statement, as already pointed out in paragraph 11 of the Revenue Board's Proceedings, dated 30th August 1871, No. 3,744, reviewing the current year's Budget. The entries have accordingly been struck out of the statement.

26. The 3rd item (Rs. 420) is to come out of Union Funds and is made up of Rupees 360, being the Salary grant for three schools at Rupees 120 each, and Rupees 60, the Results grant for one school as per Statement III. The object of these grants is fully explained in the letter unfolding the Commissioner's scheme of Unions which has already been adverted to. The small provision of Rupees 60 on account of Results grants is admitted as a special case satisfying the conditions prescribed in the latter part of paragraph 4 of the Government Order, Financial Department, dated 20th October 1871, No. 585.

27. STATEMENT III.-B.—Statement III.-B. shows an allotment of Rupees 390 for Salary grants instead of Rupees 360 as per entries under Grant II. and Statement III. The excess, Rupees 30, is caused by the addition of Rupees 10 for each of the three schools therein shown on account of materials. This excess is disallowed in the absence of any explanation. The total of Grant II. will thus be Rupees 4,210.

28. GRANT III., SANITATION, ETC.—The total proposed expenditure under Grant III., Sanitation, etc., is Rupees 1,300 and comprises the following charges:—

	RS.
1. Payment to Government for Vaccine Establishment... ...	550
2. Sanitary Establishment and cleansing of tanks and wells.	270
3. Chuttrums	480
Total...	1,300

29. The allotment for the 1st item is the same as that entered in the current year's Budget. It provides for the pay of two Vaccinators agreeably to the Government Order, Financial Department, dated 28th October 1871, No. 616, but it has been raised to Rupees 720 with reference to the President's third letter.

30. The particulars of the 2nd item are furnished in Statement IV.-B. and the charge is to be met from the Union Fund. The Sanitary Commissioner assents to this provision. The charges for Inspection having been removed from the Union Fund account the balance (if it could be depended on) would suffice for larger expenditure on Sanitary purposes, but the incidence of the House-tax will apparently be very heavy and it may not be so productive as the Commissioner anticipates.

31. The assignment for the 3rd item (Rupees 480) has been reduced to Rupees 410 with reference to paragraph 7 of these Proceedings.

32. In Statement IV. the Government contribution to Chuttrums should have been entered in an additional column.

33. It is proposed to raise the salary of the Clerk attached to the Local Fund Board's office from Rupees 30 to 40 a month, and the Local Board are satisfied that an efficient Clerk cannot be secured for less. The rate now allowed is higher than that generally paid in the circles of the low country, but the Board of Revenue will not interfere with the allotment which will therefore be left for the sanction of Government.

34. In his second letter, the President solicits sanction for the entertainment of a Peon on a salary of Rupees 8 per mensem for the Local Fund Board's office with reference to the approaching organization of the Union Schools and the consequent imposition of House-tax. The Board

Proceedings of the Madras Government, Financial Department,
29th January 1872.

admit the necessity for this addition and therefore recommend Government to sanction it. Grant IV. is therefore altered to Rupees 880.

35. The Board beg to draw the attention of Government to the concluding paragraph of the President's first letter wherein an additional grant from the Provincial Funds is earnestly sought. The peculiar circumstances of the circle with its insignificant "general" income of Rupees 600, and Road Fund receipts which are quite incommensurate with the requirements of an imperial sanitarium, give great force to this representation. The Budget has been balanced it is true, but this has only been effected by omitting incomplete works at a ruinous sacrifice of past labour and expenditure, and by lowering the reserves to an extent which is very unsafe.

36. An abstract of the Budget Estimates as modified by the Board of Revenue is as follows:—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	57,430	Grant I ...	Road Fund	56,590	
Union Fund	5,450		Union Fund	600	
Endowment Fund ...	410		General Fund... ...	10	57,200
General Fund ...	1,700	Grant II...	Union Fund	3,610	
			General Fund... ...	600	4,210
		Grant III..	Endowment Fund ...	410	
			Union Fund	270	
			General Fund... ...	720	1,400
		Grant IV..	Road Fund	790	
			General Fund... ...	90	880
					63,690
		Balances.		RS.	
		Road Fund		50	
		Union Fund		970	
		General Reserve...		170	
		Do. Balance		110	 1,300
Total...	64,990		Total...		 64,990

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 120. ORDER THEREON, 29th January 1872, No. 102.

The Board of Revenue submit the Budget of the Neilgherry Local Fund for 1872-73, with the Proceedings above recorded.

2. The Government observe that by G. O., 15th January 1872, No. 30, the Provincial grant for the circle is increased to Rupees 48,880, while on the other hand the charge for Public Works Department Supervision is raised with reference to expenditure to Rupees 10,840.

3. The present estimates include a sum of Rupees 5,450 as proceeds of house-tax to be levied in unions as proposed in a separate communication which is now before Government. Pending the disposal of this paper, the Government will allow the union receipts and charges to remain in the Budget.

4. The Board of Revenue, observing that a separate adjustment will be made between Provincial and Municipal Funds on account of the charge against Municipalities for Educational Inspectorate, have struck out of this Budget the contri-

butions of the Ootacamund and Coonoor Municipalities, amounting in round figures to Rupees 170. The Revenue Board have mistaken the intention. It will be more convenient that the adjustment in favour of Provincial Funds on this account, which will be made by monthly recoveries based on actuals, should be effected with Local Funds only, the municipal payments being of fixed amount, as agreed on, and credited to Local Funds. The salaries of Inspecting Schoolmasters will, under the G.O. above cited, be debited immediately to Local Funds; and, as the municipal contributions will be intended to cover a part of these charges, a double adjustment between Provincial and Municipal and Local and Municipal Funds would be required, unless the system above ordered be enforced. This, the Government believe, has not before been explicitly laid down, but the course to be followed is indicated in G. Os. noted in the margin. The sum of Rupees 170 will be restored to the Budget. As the Local Fund Board of the Neilgherries propose to entertain an Inspecting Schoolmaster for themselves, Rupees 480 appear to Government too much for the Neilgherry Local and Municipal Funds to pay for the occasional services of the North Coimbatore Deputy Inspector. The Director of Public Instruction proposes Rupees 200, and, as a compromise between him and the Board of Revenue, the Government will retain an allotment of Rupees 300. This will leave the gross grant for Educational Inspectorate, Rupees 600, undisturbed; but Rupees 300 will be shown as contribution to North Coimbatore. The municipal contributions will be credited to the Neilgherry Local Fund, which will pay Rupees 300 to North Coimbatore. The Commissioners have, it is presumed, assented to the contributions, and if the above arrangements for sharing the charges are not approved by the Local Boards concerned, they can propose others.

G. O., 7th December 1871, No. 755.

G. O., Educational Department, 18th October 1871, No. 314.
Financial Department, 27th November 1871, No. 713, paragraph 4.
30th October 1871, No. 623, paragraph 9.

5. The receipts of the Neilgherry Local Fund will be Rupees 69,250.

6. From the Provincial grant Rupees 48,200 will be credited to the Road Fund, the assets of which will be thus raised to Rupees 61,840. The Government do not think that they can more usefully appropriate the surplus after meeting the increased charge for general establishment than by raising the reserve, reduced to less than one-fifth of its proper amount by the Board of Revenue. The orders of that authority as to the allotments for works appear judicious. The reserve will be raised to Rupees 3,000, and the receipts and charges of the Road Fund will be as shown in the margin. Grant I., Public Works, will be Rupees 61,390.

Receipts.	Rs.
Two-thirds cess	1,200
Allotments, &c.	48,290
Tolls	12,440
Total ...	61,840

Expenditure.	Rs
New works	11,500
Repairs	33,510
Establishment	13,380
Tolls and Plant	450
Reserve	3,000
Total ...	61,840

7. Grant II. is Rupees 4,210. In Statement III. a union is proposed for Wellington Bazaar, and Rupees 217 from house-tax are to be raised to pay what is entered as a salary grant of Rupees 60. This grant does not appear in Statement III.-B, and it is called by the Board of Revenue, in paragraph 26 of their Proceedings, a results' grant. If it be the latter, special reasons must be given for forming a union to reimburse the Local Fund for a grant of that kind. On the assumption that it is a salary grant, the Government have entered the whole sum

provided under grants-in-aid, Rupees 420, under salary grants. In Statement III.-A, Rupees 600 appear as union charges for fittings and furniture. This allotment seems to be the same as the grant for doors and windows in Statement II.-A, and should not have been shown in Statement III.-A, which is intended to give details of Column 8 in Statement III.

8. The allotment for vaccination is increased from Rupees 550 to Rupees 720 chiefly to meet the charges for the Coimbatore Superintendent's salary and batta on the occasion of his quarterly inspections. This Officer's pay and allowances will be adjusted primarily against the Coimbatore Local Funds; and payments of portions of them directly from Neilgherry Local Funds will cause confusion. The sum inserted on his account should be a contribution to the Coimbatore Local Fund, for vaccine superintendence, and has been so entered. The total of Grant III. is not affected. Board's Proceedings, 28th June 1871, No. 2593, does not appear to have been received by Government. Grant III. is Rupees 1,400. The vaccine charges and the market rents ought not to have appeared in Statement IV.

9. Grant IV. is raised to Rupees 930 to provide for increased establishment in the Accountant-General's Office. The modifications recommended in the Local Fund Establishment are sanctioned.

10. The Budget, as revised by Government, is as follows:—

Receipts.	Rs.
Allotments, &c.	48,880
Rates and Taxes	19,690
Contributions, &c.	170
Endowments	410
Miscellaneous	100
Total ...	69,250

Expenditure.	Rs.	Rs.
Grant I.		61,640
,, II.		4,210
,, III.		1,400
,, IV.		930
		68,180
Balances.—		
Union Fund	970	
General	100	
		1,070
Total ...		69,250

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the Board of Revenue.
,, Revenue Department.
,, Commissioner of the Neilgherry Hills.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General of Hospitals, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.

Exd. J. Wright.

Govt. of [illegible] Madras.

FINANCIAL.

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

Dated January, 29th.
Recd.

G. O., 29th January 1872, No. 102.

JANUARY.
Nos. 119-120.

Reviewing the Local Fund Budgets of the Nellore Circle for 1872-73.

I.—Budget Estimate of the Local Fund of the Circle, District, for the official year 1872-73.

A.—*Revenues and Receipts.*

	Estimate, 1872-73.		Estimate, 1871-72.	Actuals, 1870-71.
	Detail (Minor Heads.)	Total (Major Heads).		
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund				
(b) Union Funds				
(c) Endowment Funds				
(d) General				
2.—Allotments from General Revenue—				
(a) Provincial Funds	49880	49,880		
(b) Special Funds—				
RS.				
Surplus Pound Fund ...				
Ferry rents				
Avenues				
Fishery and Grass rents ...				
Miscellaneous				
3.—Rates and Taxes—				
(a) Cess on land	800			
(b) Tolls	1400			
(c) House Tax	0 0	19,690		
4.—Fees in Schools and Training Institutions		-		
5.—Contributions from other Circles and Municipalities				
(a) From Coimbatore for Inst.:		170		
6.—Receipts from endowments, contributions and donations—				
(a) Educational				
(b) Hospitals and Dispensaries				
(c) Choultries, etc.	410	610		
(d) Miscellaneous				
RS.				
From for ...				
Etc. etc. ...				
7.—Miscellaneous—				
(a) Market Rents		100		
(b) Fines and Penalties				
(c) Sale of Materials, etc.				
(d) Sale of other property				
Etc. etc.				
Total...		70,250		

B.—*Expenditure.*

	By Public Works Department.	By other Agency.	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.	RS.	RS.
(a) New Works—						
Communications ...	11500		11500	11500		
Educational						
Sanitary and Miscellaneous		600	600	12100		
(b) Repairs—						
Communications ...	33510					
Educational				33570		
Sanitary and Miscellaneous						
Total...	45010	600				
(c) Establishment—						
Cost of General Establishment, Public Works Department			4 11370			
Public Works Department, Petty Establishment			1670	13040		
(d) Tools and Plant						
(e) Contingencies				460		
(f) Road Fund Reserve				60		
(g) Contributions to other Circles or Municipalities for Public Works				3000		
To for						
Total Grant I...				62170		
GRANT II.—*Education.*						
(a) Payment for Inspection				300		
(b) Training Schools—						
Salaries				"		
Stipends of Students						
Clerks and Servants						
Miscellaneous						
(c) Union schools—						
Salaries				3190		
Servants						
Miscellaneous						
(d) Grants-in-aid—						
Salary grants				420		
Results grants						
(e) Miscellaneous—						
Contributions to other Circles, etc. ...						
To N. Combatore for Ch. Shop ...			300	300		
Total Grant II...				4210		

B.—*Expenditure.*—(Continued.)

	Estimate, 1872-73. Detail (Minor Heads.)	Estimate, 1872-73. Total (Major Heads.)	Estimate, 1871-72.	Actuals, 1870-71.
GRANT III.—*Sanitation, Medical Services and Public and Charitable Institutions.*	RS.	RS.	RS.	RS.
(a) Hospitals and Dispensaries—		a		
Salaries of Medical Subordinates				
Clerks and Servants				
Diet of Patients				
Medicines and Surgical apparatus				
Supplies				
Contingencies				
Miscellaneous—Rent, Furniture, etc. ...		600		
(b) Vaccination—				
Payment to Government for Vaccine Establishment ...				
(c) Employment of Medical Practitioners		a		
(d) Sanitary Establishments and cleansing of Tanks and Wells		270 a		
(e) Markets—				
Establishments				
Contingencies...		410		
(f) Choultries—				
Establishments				
Contingencies				
Feeding Travellers				
(g) Miscellaneous—				
Contributions to other Circles				
To Combatore Perhampore Municipality for the Civil Dispensary Vaccine Supt... Etc. etc. ... RS. 120		120		
Total Grant III...		1400		
GRANT IV.—*Miscellaneous.*		270		
(a) Contributions for Controlling Establishments at the Presidency				
(b) Do. do. in Collector's Office.		680		
(c) Establishments of the Local Fund Board. Etc. etc.				
Total Grant IV...		950		
Grand Total Expenditure...		88,730		
BALANCES—				
(a) Road Fund		430		
(b) Union Funds		970		
(c) Endowment Funds		-		
(d) General Reserve = 10 per cent. on estimated receipts other than those to be credited to Road, Union, or Endowment Funds.		120 1520		
Total...		90250		

Revenue Department

13

No

Proceedings of the Board of Revenue dated 16 December 1871.

Read the following letters:—

From the President of the Local Fund Boards, dated 14 October 1871, No 15.
— do — do — do 29 Nov 1871 No 19
— do — do — do 25 Nov 1871, No 17.
— do — Sanitary Commissioner 25 Oct 1871 No 59.
— do — Director of Public Instruction 26 Oct 1871 No 1929.

The Local Fund Budget Estimates of the Neilgherry Circle for 1872-73 are submitted for the orders of Government with the following remarks.

Statement IA. Revenues and Receipts.

2. The total Local Fund assets of the year are estimated at Rupees 65,230 made up as follows:—

	Rs
1. Balances	—
2. Allotments from General Revenue	44,790
3. Rates and Taxes	19,690
4. Contributions &c	170
5. Endowments &c	480
6. Miscellaneous	100
Total	65,230.

Under

II.—Estimate of Receipts and Expenditure of the Road Fund of the Neilgherry Circle, District, for the official year 1872-73.

Receipts.	Estimate, 1872-73. Detail. Rs.	Estimate, 1872-73. Total. Rs.	Estimate, 1871-72. Rs.	Actual, 1870-71. Rs.
1. Balance of 1870-71		6		
2. Two-thirds of the collections of Land Cess within the year		12,200		
3. Additional appropriation from the Land Cess by the Local Fund Board		5		
4. Grants from Government—				
(a) Provincial Funds	49,200			
(b) Special Funds	5			
Surplus Pound Fund				
Ferry rents				
Avenues				
Fishery and Grass rents				
Miscellaneous		49,200		
5. Tolls		12,440		
6. Contributions from funds of other Circles				
7. Miscellaneous				
(a) Sales of old Materials and Tools and Plant		180		
Total		61,830		

Expenditure.	By D. P. W. Rs.	By other Agency. Rs.	Estimate, 1872-73. Detail. Rs.	Estimate, 1872-73. Total. Rs.	Estimate, 1871-72. Rs.	Actual, 1870-71. Rs.
1. New Works	11,500	—		11,500		
2. Repairs	33,510	—		33,510		
3. Establishment—						
(a) Petty establishment			167			
(b) Share of cost of Public Works Department, Supervision chargeable to the Road Fund			1,314			
(c) Charges in connection with Tolls and Ferries			8			
(d) Share of cost of Controlling Establishment at the Presidency and of those in the Collector's and Local Fund office chargeable to the Road Fund			83	1,572		
(e) Contingencies				455		
4. Tools and Plant				"		
5. Contributions				"		
6. Reserve at 10 per cent. of receipts				3,000		
Total				50,492		
Balance				11,338		
Grand Total				61,830		

Neilgherries

Rs 29 Sept 1871

3. Under the head "Balances", the sums noted in the margin are shewn, and are the same as those exhibited in the current year's revised Budget by the President, but according to the sanctioned printed Budget, the expected balances are as follows:—

Road Fund Rs 1,656
Union - do - minus 200
Endowment - do - minus 1,456

Road Fund --- Rs 130
Union - do ------ " "
Endowment do - minus 100.

It is thus apparent that no portion of them can be brought forward in the present Budget. In future the President will enter in his budgets not the balances which he expected when preparing the budget of the current year, but the actual balances which he has reason to expect will remain at the end of it.

4. The Cess on land is given as Rs 1,000, which is Rs 600 more than that estimated during the current year. The old ½ anna cess yielded Rs 900, and this is exactly double.

5- A sum of Rs 5,450 is entered against

against House-tax. The President states that the tax is to be levied in the 24 Unions which it is proposed to establish within the Circle, and which are detailed in Statements III & III A. A separate communication on the subject of the formation of these Unions has been laid before Government with the Rounds in support.

6. Of the Rs 175, shewn as the contributions from the Municipalities, Rs 100 is from the Ootacamund, and Rs 75 from the Coonoor municipality, representing their shares of the Inspectional charges debitable to this Circle. As the Municipal and Local Boards have to contribute their respective shares direct to Provincial Funds this entry must be omitted.

7. The receipts, Rs 474, on account of Chuttrums are made up of Rs 360, the Government grant for 12 Chuttrums and Rs 114 to be provided for the Ootacamund Agraharam Chuttrum. The grant for this Chaultry sanctioned by Govern-

is

Vide para 6 of G.O. 7-D. 25 Sept 1871 No 486.

is Rs 4 per mensem, or Rs 50 per annum and no orders have yet been passed by Government on Board's proceedings 28 June 1871, No 2593, in which the Commissioner's report that Government were bound to maintain an establishment costing Rs 10 a month, was submitted to them.

In their order on this year's budget Government directed that the institution should continue to be managed as hitherto. Adding Rs 50 to Rs 360, the total Government Grant for the Chutterums will be Rs 410, which has now been entered in lieu of Rs 474. The assets will thus amount to Rs 64,990.

8. The proposed expenditure is Rs 70,200 classified as follows:— Statement I. B. Expenditure.

Grant I.	Rs. 63,720
Do II.	4,390
Do III.	1,300.
Do IV.	790
Total	70,200.

9. The total assets of the Road Fund as per Statement II are Rs 58,430 and the proposed Expenditure is Rs 63,910, leaving a minus balance of Rs 5,480. This balance is inadmissable under Rule II and clause VI. of Rule XXX. Grant I. Public Works. Statement II. Road Fund Receipts & Expenditure.

10. The grant from Provincial funds for the Circle Road Fund is Rs 46,790, but Rs 1000 of this must be transferred to the General Fund to meet the charges incumbent on it, as ordered by Government in the current year.

11. The Resource is given as Rs 6,500, which is a little more than 11 per cent on the expected receipts of the year, but according to the rules only 10 per cent thereof should be set apart. The correct amount is Rs 5,840, of which only Rs 1000 is retained. This is, the Board admit an utterly insufficient provision for incomplete works and for unforeseen damages to grants and delays in collecting the demand of land cess, but if the grant from Provincial funds is to be limited to the amount given in the current year, nothing else can be done.

Statement II A. Part I. New works.

12. Part I. contains 5 items with

with a total allotment of Rs 12,500.

13. The estimate for the 2d item being below Rs 1,000, has been transferred to an appendix which has been prepared in this office. The 5th item is for Petty New Works, and has also been shewn in the Appendix.

14. Five sanctioned road-works, which appear in the list of new and incomplete works, appended to G.O. 21st July 1871, No 301 are altogether omitted from the budget. The amounts stated therein as required to complete them was Rs 66,396, of which only Rs 2,240 could be provided.

15. The 8th item is the new Kotagherry Grant trace, i.e., from Kotagherry to Mettapallium. It will be observed from the Board's Proceedings, dated 22d June 1869, No 4501, that Colonel Walker estimated the cost of the project at Rs 70,000 for 15 miles at Rs 5000 per mile, that neither Mr Breeks nor Colonel Farewell considered the work urgently called for, and that the maintenance allowance of the old Grant road was raised from Rs 550 to Rs 1,500, pending the construction of the new Grant line.

* Vide with Grant

* 9/14 Octr/71 No 15.

16. In para 3 of his letter, the President states that the local Fund Board strongly urge the desirability of the work and that he is assured that the planters in the neighbourhood are prepared to raise a subscription in aid of any allotment for it that may be sanctioned by Government in the present budget. He gives figures to shew that if the work is done by convicts there will be an important saving in the next budget.

17. The allotment for the 4th item which is also unsanctioned has been reduced by Rs 1,000 to make up for the corresponding deduction from the Provincial grant noticed in para 10 ante.

18. The commencement of fresh works whilst old ones remain incomplete is seldom expedient, but in this case both the area & the funds of the circle are so limited that it is safest to assume that the Local Board know best what is most wanted.

Part II Repairs.

19. Part II (Repairs) comprises ten items with an aggregate assignment of Rs 33,510: Some maintenance Grants

grants have been raised and some lowered, but the total expenditure remains the same as in the current year.

20. The only other items appertaining to Grant I which need remark are the allotment for Tools & Plant which is reduced to Rs 460, and the allotment for Educational works which will be explained below.

The total of the Grant is thus Rs 57,200.

21. Grant II. Education is made up of

Grant II Education

1. Payment for inspection	Rs 780
2- Union School charges - -	3,190
3- Grant-in-aid - - - -	420
Total	4,390.

22. The 1st item (Rs 780) is made up of Rs 480, being the share of the cost of inspection chargable to this circle, & Rs 300, the salary of an Inspecting Schoolmaster for the whole year. The Director of Public Instruction reports that the Deputy Inspector from Coimbatore merely visits the Hills for a few days once a year in company with the Inspector of the Division and that therefore the sum chargable

Reduced to Rs 300 3/4

Letter 726 Nov 2/71 No 1929 recorded above.

chargable to the latter circle might be taken at Rs 200. Under the arrangements which it is now proposed to carry out from the commencement of 1872-73, the Board of Revenue are inclined to think that the Deputy Inspector will have to visit the Hills more than once in the year so that the sum of Rs 480, as originally proposed by the Director and provided for in the Budget, should be retained. Rupees 180, the contributions from Municipalities must (as has been remarked above) be excluded from the budget. The item is thus reduced to Rs 600.

Vide para 6 supra

600 Sect.

23. The details of the 2d item are given in Statements III & III A.

Statement III Union fund. Receipts & Charges.

24. The receipts of the Union fund are given as Rs 5,450 & the expenditure as Rs 5,260, leaving a balance of Rs 190. Amongst the charges are those noted in the margin; the provision of Rs 600 for Doors and windows appears from the President's report on the subject of the formation of Unions to be intended for fitting doors & windows to 24 thatched School-houses, which are

1 Allotment for Public Works	600
2 Payment for Inspection	780

to

blue built by the Headmen of each Union. The charge is shewn under Grant I but not in Part I of the Budget. The omission has been supplied in this Office.

25. The Rs 600 allotted for Inspection charges must be paid from the General Fund and not from the Union fund and the details thereof should not be entered in the Statement, as already pointed out in para 11 of the Revenue Boards Proceedings dated 30th August 1871 No 3744, reviewing the current years budget. The entries have accordingly been struck out of the Statement

26 The 3d item (Rs 420) is to comment of Union funds and is made up of Rs 360, being the Salary grant for three Schools at Rs 120 each and Rs 60 the Results grant for one school as per Statement III. The object of these grants is fully explained in the letter unfolding the Commissioners Scheme of Unions which has already been adverted to. The small provision of Rs 60 on account of Results grant is admitted as a Special Case satisfying the conditions prescribed in the last part of para 4 of the Government Order Financial Department, dated 2d October 1871 No 585.

Statement III B

27 Statement III B shews an allotment of Rs 390 for Salary grants instead of Rs 360 as per entries under Grant II and Statement III. The excess, Rs 30, is caused by the addition of Rs 10 for each of the three schools therein shewn on account of materials. This excess is disallowed in the absence of any Explanation. The total of Grant II will thus be Rs 4210

Grant III Sanitation &c

28 The total proposed Expenditure under Grant III Sanitation &c is Rs 1300 and comprises the following charges.

		Rs.
1.	Payment to Government for Vaccine Establishment.	530
2.	Sanitary Establishment & cleansing of Tanks & wells	270
3	Chuttrams	480
	Total	1300

29 The allotment for the first item is the same as that entered in the current years budget. It provides for the pay of two vaccinators agreeably to the Government Order Financial Department dated 28th October 1871 No 616, but it has been raised to Rs 720 with reference to the President's third letter.

The

30 The particulars of the 2d item are furnished in Statement III B and the charge is to be met from the Union funds. The Sanitary Commissioner assents to this provision. The charges for Inspection having been removed from the Union fund account, the Balance (if it could be depended on) would suffice for larger Expenditure on Sanitary purposes, but the incidence of the house tax will apparently be very heavy and it may not be so productive as the Commissioner anticipates.

31 The assignment for the 3d item is (Rs 480) has been reduced to Rs 410 with reference to para 7 of these Proceedings.

32 In Statement IV the Government Contribution to Chattrams should have been entered in an additional Column.

33. It is proposed to raise the Salary of the Clerk attached to the Local Fund Board's Office from Rs 30 to 40 a month & the Local Board are satisfied that an Efficient Clerk cannot be secured for less. The rate now allowed is higher than that generally paid in the Circles of the Lowcountry but the Board of Revenue will not interfere with the Allotment which will therefore be left for the Sanction of Government.

Grant IV
Miscellaneous.

34 In his Second letter the President solicits Sanction for the Entertainment of a Peon on a Salary of Rs 8 per mensem for the Local Fund Board's Office with reference to the approaching organization of the Union Schools and the Consequent increase of Horse-Tax. The Board admit the necessity for this addition and therefore recommend Government to Sanction it. Grant IV is therefore altered to Rs 880.

35. The Board beg to draw the attention of Government to the concluding para of the President's first letter wherein an additional grant from Provincial funds is Earnestly sought. The peculiar circumstances of the Circle with its insignificant "General" income of Rs 600, and Road fund receipts which are quite

Quite recommensurate with the
requirements of an Imperial Sanitarium
Give great force Wties representation.
The Budget has been balanced it is true
but this has only been effected by omitting
incomplete works at a ruinous sacrifice
of past labor & expenditure, and by
lowering the reserves to an extent which
is very unsafe.
36 An Abstract of the Budget Estimates
as modified by the Board of Revenue
is as follows.-

Receipts	Rs.	Charges.			
Road Fund	57,430	Grant I	Road Fund	56,590	
Union do	5,450		Union do	600	
Endowment do	410		General do	10	57,200
General do	1,700	Do – II	Union do	3,610	
			General do	600	4,210
		Do III	Endowment do	410	
			Union do	270	
			General do	720	1,400
		Do IV	Road Fund	790	
			general do	90	880
					63,690
		Balances.			
		Road fund.	50		
		Union do	970		
		General reserve	170		
		Do balance	110		1,300
Total	64,990	Total			64,990

(True Extract)

J Cole
Secretary

To The Chief Secretary to Government
Financial Department
with original letter & enclosures

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 16th December 1871.

Order thereon 29 Jany 1872 No. 102

The Board of Revenue submit the budget of the Neilgherry local fund for 1872-73, with the Proceedings above recorded.

2. The Government observe that by G.O. 15th January 1872, No. 39, the Provincial grant for the circle is increased to Rs 48,880 while on the other hand the charge for P.W.D. supervision is

Financial 1871 Sept. Nos. 97-102
— 21st Sept. 1871. Nos. 42-43.
— 20th October 1871. — 101-102
— 28th October 1871 — 142-143.

From the Secretary to the Board of Revenue.
Dated 16th Decr 1871
Rec'd 19th —
Desp'd 21st Decr 1871.
Encl. 4.

No 279.
Local Fund Budget Estimates — 1872-73
Circle for 1872-73 =
=received & submitted
=

G.O. 29th Jany 1872 No. 102

with reference to Expenditure
is raised to Rs 10, ~~870~~.

3. The present estimates include a sum of Rs 5450 as proceeds of house tax to be levied in Unions as proposed in a separate communication which is now before Government. Pending the disposal of this paper the Government will allow the union receipts and charges to remain in the budget.

4. The Board of Revenue, observing that a separate adjustment will be made between provincial and municipal funds on account of the charge against municipalities for Educational inspectorate, have

S.O. 7th Dec. 1871 N.7955

have struck out of this budget the contributions of the Cotacamund and Coonoor municipalities amounting in round figures to Rs 170. The Revenue Board have mistaken the intention. It will be more convenient that the adjustment in favour of provincial funds on this account which will be made by monthly recoveries based on actuals should be effected with local funds only; municipal payments being of fixed amount, as agreed on, and credited to local funds. The salaries of inspecting school masters will, under the above cited G.O. 7th December 1871, No. 7550

be

with reference to Expenditure
is raised to Rs 10, ~~870~~ 840.

3. The present estimates include a sum of Rs 5450 as proceeds of house tax to be levied in Unions as proposed in a separate communication which is now before Government. Pending the disposal of this paper the Government will allow the Union receipts and charges to remain in the budget.

4. The Board of Revenue, observing that a separate adjustment will be made between provincial and municipal funds on account of the charge against municipalities for Educational inspectorate,

have

S. O. 7th Dec. 1871 N. 755

have struck out of this budget the contributions of the Cotacammund and Coonoor Municipalities amounting in round figures to Rs 170. The Revenue Board have mistaken the intention. It will be more convenient that the adjustment in favour of provincial funds on this account which will be made by monthly recoveries based on actuals, should be effected with local funds only; municipal payments being of fixed amount, as agreed on, and credited to local funds. The salaries of inspecting school masters will, under the above cited G. O. 7th December 1871, N. 755

be

immediately
be ~~ultimately~~ debited to
local funds, and as the
municipal contributions
will be intended to cover
a part of these charges,
a double adjustment be-
tween provincial and mu-
nicipal, and local and
municipal funds would be re-
quired unless the system
above ordered be enforced.
This the Government be-
lieve has not before been
explicitly laid down, but
the course to be followed
is indicated in G O s
noted in the margin.
The sum of Rupees 170
will be restored to the
budget. As the local fund
board of the Neilgherries
propose

G.O. Edl. 7 18 Oct. 71 No 314
Fin. 25 Nov. 71 No 713
30 Oct 71 para 4 No 623
marg.

propose to entertain an
inspecting school master
for themselves. Rs 480 ap-
pear to Government too
much for the Neilgherry
local and municipal funds
to pay for the occasional
services of the N. Coimbatore
Deputy Inspector. The
Director of Public Instruc-
tion proposes Rupees 200,
and as a compromise be-
tween him and the Board
of Revenue, the Govt
will retain an allotment
of Rs 300. This will leave
the gross grant for Edu-
cational Inspectorate,
Rs 600, undisturbed; but
Rs 300 will be shown
as contribution to North
Coimbatore

Coimbatore. The municipal contributions will be credited to the Nellgherry local fund which will pay Rs 300 to N. Coimbatore. The Commissioners have, it is presumed, assented to the contributions, and if the above arrangements for sharing the charges are not approved by the local boards concerned, they can propose others.

5. The receipts of the Nellgherry local fund will be Rupees 69,250.

6. From the provincial grant Rs ~~47,980~~ 48,200 will be credited to the road fund, the assets of which will be thus raised to Rs 61,840. The Government do not think that they can more usefully appropriate the surplus after meeting the increased charges for general establishment than by raising the reserve, reduced to less than one-fifth of its proper amount by the Board of Revenue. The orders of that authority as to the allotments for works appear judicious. The reserve will be raised to Rs 3000, and the receipts and charges of the road fund will be as shown in the margin. Grant for Public Works will be Rs 61,390.

Receipts		
$\frac{2}{3}$rds Cess.	Rs	1,200
Allotments &c.	"	~~47,980~~ 48,200
Tolls	"	12,440
	Rs.	61,840
Expenditure		
New Works		11,500
Repairs		33,640
Establishment		13,750
Tools and plant		450
Reserve		3,000
		61,840
~~Balance~~		~~20~~
	Rs.	~~61,860~~

Grant.

7 Grant II is Rs 4210.
In Statement III a union
is proposed for Wellington
Bazaar, and Rs 217 from
house tax are to be raised
to pay what is entered
as a salary grant of Rs
60. This grant does not ap-
pear in Statement III B,
and it is called by the Board
of Revenue in para 26 of
their Proceedings a results
grant. If it be the latter
special reasons must be
given for forming a union
to reimburse the local fund
for a grant of that kind.
On the assumption that
it is a salary grant, the
Government have entered
the whole sum provided
under grants in aid, Rs 420,
under salary grants. In

Statement

5-37

Statement III A, Rs 60
appear as union charges
for fittings & furniture. This
allotment seems to be the
same as the grant for
doors and windows in State-
ment II A, and should not
have been shown in State-
ment III A, which is intend-
ed to ~~show~~ give details of column
8 in Statement III

8 The allotment for vac-
cination is increased from
Rs 550 to Rs 720 chiefly to
meet the charges for the
Coimbatore Superintendent's
salary and batta on the
occasion of his quarterly
inspections. This officer's
pay and allowances will
be adjusted primarily against
the Coimbatore local funds,
and payments of portions
of them directly from

Nilgherry

Neilgherry local funds will cause confusion. The sum inserted on this account should be a contribution to the Coimbatore local funds for vaccine superintendence, and has been so entered. The total of Grant III is not affected.

Board's proceeding 28th June 1871, No. 2593, does not appear to have been received by Government.

Grant III is Rs 1400. The vaccine charges and the market rents ought not to have appeared in statement II.

Q. Grant III is raised to Rs 930 to provide for increased establishment in the Accountant General's Office. The modifications recommended in the local fund establishment are sanctioned.

10. The budget as revised by Government is as follows.

Receipts	Rs
Allotments &c. —	48,880
Rates and taxes —	19,690
Contributions &c. —	170
Endowments —	410
Miscellaneous. —	100
Rs.	69,250

Expenditure	
Grant I. —	61,64
Grant II. —	4,210
Grant III. —	1,400
Grant IV —	930
	68,180

Balances.	Rs
Road fund —	~~20~~
Union fund —	970 1070
General —	100 ~~120~~
Rs.	69,250

To
The Revenue Department.
— Board of Revenue. 11
— Comr. of the Neilgherries. 6
— Accountant General. 6
— P. W. Department. 21
— Inspector Genl. Med. Dept. 12
— Director of Public Instn. 7
— Sanitary Commissioner. 9

Govt. of {1872} Madras

Jail

To

The Board of Revenue
&c.

Dated 29 Jany } 1872, No. 102
Recd. 31 Jan 1872.

Nos. 119 & 120.

Reviewing the Local Fund Budget of the Nellore Circle for 1872-73.