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MADRAS RECORD OFFICE.

Government of Madras.

financial DEPARTMENT.

G.O. No. 607 Press / Mis.

85-86.

Dated 9-5- 1873.

85-86 13/14

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
9th May 1873.

No. 85. Read the following Proceedings of the Board of Revenue, dated 18th December 1872, No. 2409 :—

From the President of the Local Fund Board, Nilgiri Circle, dated 4th November 1872, No. 34.

ABSTRACT.—Submitting Budget Estimate for 1873-74.

From the same Officer, dated 16th November 1872, No. 37.

ABSTRACT.—Assigning true causes of falling off in receipts under head "Cess on land in Local Fund Budget for 1873-74."

From the Sanitary Commissioner, dated 19th November 1872, No. 1,647.

ABSTRACT.—Reporting on the allotments for Sanitary expenditure in the Estimates of the Nilgiri Local Fund Board for 1873-74.

THE Local Fund Budget Estimates of the Nilgiri Circle for 1873-74 are submitted for the approval of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 71,250 as follows :—

	RS.
1. Balances	30
2. Allotment from General Revenues	51,380
3. Rates and Taxes	18,850
4. Contributions, etc.	100
5. Endowments, etc.	480
6. Traveller's Bungalows	310
7. Miscellaneous	100
Total ...	71,250

3. The grant from Provincial Funds in the current year's budget, Rupees 49,880,* is now raised to Rupees 51,380 by the addition of a further annual grant of Rupees 1,500 authorized in G. O., Financial Department, dated 11th October 1872, No. 1,396, on account of bridle-paths at Ooty, Coonnoor and Kotagherry.

	RS.
* For Roads	49,200
,, General purposes	680
	49,880

4. The income from Land Cess is estimated at Rupees 1,400 against Rupees 1,800 in this year's budget. The decrease is owing to the operation of the G. O., Revenue Department, dated 22nd September 1871, No. 1,656, by which Forest land is granted free for five years with retrospective effect and the assessment on Grass land is reduced from 1 Rupee to 8 Annas per acre.

5. The House-tax (Rupees 5,450) is to be collected in the 24 Unions, proposals for the formation of which were recommended in Board's Proceedings, dated 19th December 1871, No. 5,091.

6. The contribution from the Municipalities towards the cost of Educational inspection is Rupees 100 against Rupees 170 in the current year's budget. The decrease results from the

refusal of the Coonoor Municipality to contribute anything towards the cost on the ground that there are no schools in Coonnoor.

7. The Ootacamund Chuttrum not being a Local Fund Institution, its receipts, Rupees 120, should not be entered amongst the receipts of the Local Fund.

8. STATEMENT I.-B., EXPENDITURE.—The total estimated expenditure is Rupeees 69,210 and is made up of—

	RS.
Grant I	62,180
Do. II	4,210
Do. III	1,870
Do. IV	950
Total...	69,210

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—In Statement II., the assets of the Road Fund are given as Rupees 63,630 inclusive of the grant of Rupees 50,700 from Provincial Funds. The latter amount has been reduced by Rupees 200 which has been transferred to the General Fund to square the transactions of this fund.

10. The share of the cost of the Public Works Department supervision chargeable to the Road Fund is given as Rupees 11,765, which is made up of Rupees 11,340 provided in the current year's budget and Rupees 425, being 3¾ per cent. of Rupees 11,340. This is not in accordance with paragraph 2 of the G. O., Financial Department, dated 5th September 1872, No. 1,183. The Local Boards were directed, in making provision for the charge, to enter sums bearing the same ratio to the expenditure on works in the current year's budget *plus* 3¾ per cent. The ratio of the cost of establishment to expenditure was 25·1816 and the cost of the new Public Works Establishment is 3·5845 in excess of the old one, so that 26·0842 per cent. must be taken as the ratio in the present Budgets. The aggregate proposed expenditure by the Public Works Department is Rupees 46,510 which at 26·0842 per cent. gives Rupees 12,130 chargeable to the Road Fund.

11. The allotment for the share of the cost of General management chargeable to the Road Fund, should be Rupees 850.

12. The Road Fund Reserve should be Rupees 6,250, but the Circle Board have reduced it to Rupees 1,115 for want of funds. This provision, as remarked by the President, will be altogether insufficient for incomplete, emergent, and other unforeseen works.

13. STATEMENT II-A., PART I., NEW WORKS.—Part I. contains four items with an aggregate allotment of Rupees 11,500. The estimate for the third item amounting to Rupees 1,500 was sanctioned in G. O., Public Works Department, dated 17th May 1871, No. 1,370. A revised estimate* for the work is now before the Board of Revenue and will be shortly disposed of.

Bridge over the cold stream at the head of the Seegoor ghaut.

* For Rupees 5,000.

14. PART II.—Part II. contains ten items with a total assignment of Rupees 35,010, including the provision of Rupees 1,500 for the bridle-paths noticed in paragraph 3 *supra*.

15. GRANTS II., III., and IV.—The several items of charges appearing under these grants need no remark.

16. The Ootacamund Chuttrum not having been superintended by the Local Fund Board should not appear in Statements IV. and IV. A.

17. The Board beg to invite the attention of Government to paragraphs 25 to 28 of the President's first letter wherein he points out the necessity for a further grant from Provincial Funds of at least Rupees 4,146, exclusive of the funds required to complete the new Coonnoor Ghaut works. Even this will not be sufficient, for the Road Fund Reserve should be increased by at least Rupees 4,000. The position of the Nilgiri Circle is peculiar and the Local Fund Act which produces only Rupees 1,400 of Land Cess is inapplicable to its circumstances.

18. The subject of the Public Bungalows evidently needs very careful consideration. On the one hand it seems wrong to impose a new burden on an already over-taxed Fund, but on the other it must be remembered that if Government resolve to keep up the Bungalows, it must supply the cost from Provincial Funds and it is of no consequence to the Circle whether this is done by contributing the amount to the Local Fund, or by withdrawing it from that contribution, and applying it directly to the maintenance of the bungalows.

19. An abstract of the Budget is as follows :—

Receipts.			Charges.			
		RS.			RS.	RS.
Road Fund...		63,430	Grant I. ...	Road Fund	61,940	
Union Fund		5,450		Union Fund	600	
Endowment Fund ...		390		General Fund ...	10	
General Fund		1,860				62,550
			Grant II....	Union Fund	3,610	
				General Fund ...	600	
						4,210
			Grant III...	Union Fund	270	
				Endowment Fund ...	360	
				General Fund ...	1,120	
						1,750
			Grant IV...	Road Fund	850	
				General Fund ...	100	
						950
						69,460
			Balances.			
					RS.	
			Road Fund		640	
			Union Fund...		970	
			Endowment Fund		30	
			General Fund		30	
					...	1,670
Total...		71,130		Total...	...	71,130

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 86. ORDER THEREON, 9th May 1873, No. 607.

According to the estimates of the Neilgherry Local Funds now submitted by the Board of Revenue, the income for 1873-74 will be in excess of that for the

current year by Rupees 880, and the expenditure by Rupees 760. A comparative statement is appended :—

INCOME.

	1872-73. RS.	1873-74. RS.
Balances	...	30
Allotments, &c.	49,880	51,380
Rates and taxes	1,800	1,400
Cess on land-tolls	12,440	12,000
House-tax	5,450	5,450
Endowments	410	670
Miscellaneous	270	200
Total ...	70,250	71,130

EXPENDITURE.

	1872-73. RS.	1873-74. RS.
Public Works—		
New Works	12,100	12,100
Repairs	33,510	35,010
Establishment...	13,010	13,800
Other items...	520	530
Road Fund Reserve	3,000	1,110
Education	4,210	4,210
Vaccination	600	600
Sanitation	270	270
Choultries	410	316
Bungalow Establishment ...	...	400
Contribution, &c.	120	120
Miscellaneous	950	950
	68,700	69,460
Balances	1,550	1,670
Total ...	70,250	71,130

2. The increase in the allotment from Provincial Funds is owing to the additional grant of Rupees 1,500 for bridle-paths allotted in G. O., dated 11th October 1872, No. 1396. A further grant of Rupees 5,000 will be given with reference to paragraph 17 of the Board's Proceedings. This will permit of the allotment for Minor Works being raised to Rupees 1,500, and an assignment of Rupees 2,500 for Repairs to the Public Bungalows. After providing for Public Works Supervision Rupees 890 will remain, which, with the Road-Fund balance, may be added to the Road-Fund reserve, raising it to Rupees 2,620. A special grant of Rupees 360 will also be given for the current year to enable the Board to pay the salary grants they proposed to meet from the proceeds of the house-tax which, under recent orders, must disappear from the budget. The decrease under land-cess is said to be owing to the operation of G. O., dated 22nd September 1871, in which certain concessions were made to the planters with retrospective effect. The Government presume that, in making this calculation, the Board have not lost sight of the fact that the land-cess under Act IV. of 1871 is payable on the assessment and not on the collections, and that the local impost cannot be remitted on account of previous over-payments to the General Revenues. The allotments for expenditure are very much the same as in 1872-73, and call for no special remark in detail. The Union Estimates will be struck out *in toto*, the house-tax having been disallowed and the very limited fund available for educational purposes from other sources rendering it absolutely necessary that the whole scheme should be re-considered. Looking to the fact that the whole income of the circle (exclusive of grants from Provincial Funds) is only Rupees 14,300, while the up-keep of existing roads alone necessitates an outlay of Rupees 35,010, the Government fully recognise the impossibility of the Coonoor Ghaut ever being completed except by means of an increased grant from Provincial Funds, and this they hope to be in a position to allot at an early date.

Proceedings of the Madras Government, Financial Department,
9th May 1873.

3. The abstract of the budget, as modified by Government, is as follows :—

RECEIPTS.

	RS.
Road Fund	65,280
Endowment Fund	390
General Fund	5,370

EXPENDITURE.

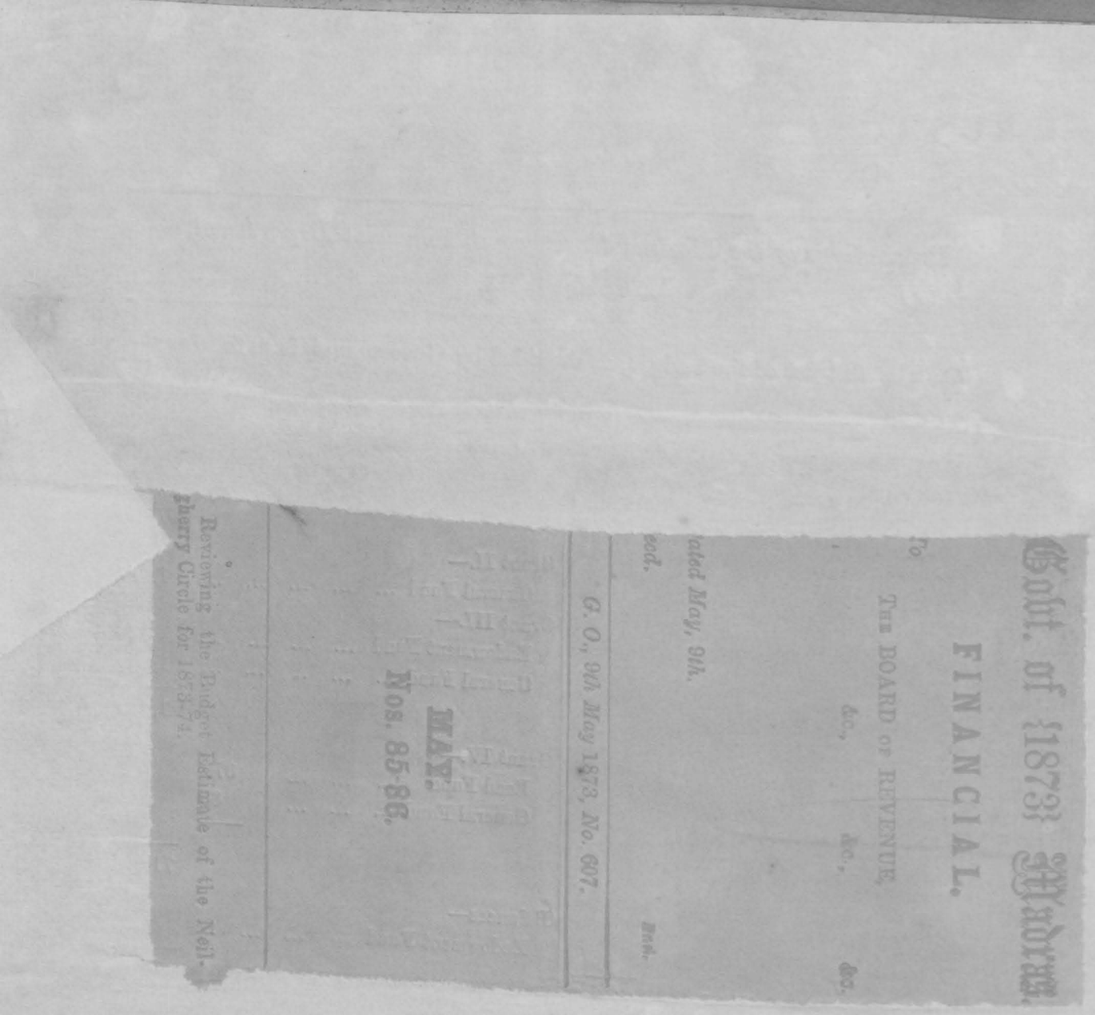
	RS.	RS.
Grant I.—		
Road Fund		64,410
General Fund		3,150
		67,560
Grant II.—		
General Fund		1,020
Grant III.—		
Endowment Fund		360
General Fund		1,120
		1,480
Grant IV.—		
Road Fund	870	
General Fund	80	
		950
		71,010
Balances—		
Endowment Fund		30
Total ...	71,040	Total ... 71,040

(True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

To the Board of Revenue.
,, Revenue Department.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General of Hospitals, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Local Fund Boards, Neilgherry Circle.
,, President of the Municipal Commission, Ootacamund.

Exd J. Wright.


Govt. of Madras
1873
FINANCIAL.
To
The BOARD of REVENUE,
&c., &c., &c.
dated May, 9th.
ead.
G. O., 9th May 1873, No. 607.
MAY.
Nos. 85-86.
Reviewing the Budget Estimate of the Neil-
gherry Circle for 1873-74.

Revenue Department

Proceedings of the Board of Revenue. 7/4
dated 18th December 1872

Read letters from the President of the Local Fund Board, Nilgiri Circle, dated 4th & 16th November 1872 Nos 34 & 37 respectively.

Read also letter from the Sanitary Commissioner dated 19th November 1872 No. 1647.

—

The Local Fund Budget Estimates of the Nilgiri Circle for 1873-74 are submitted for the approval of Government.

Statement No I A
Revenues & Receipts

2. The total Local Fund assets of the year are estimated at Rs 71,250 as follows:

	Rs
1. Balances	30
2. Allotment from General Revenues	57,380
3. Rates & Taxes	18,850
4. Contributions &c	100
5. Endowments &c	480
6. Travellers' Bungalows	310
7. Miscellaneous	100
Total	71,250

× For Roads — 49,200
— General purposes 680
49,880

3. The grants from Provincial funds in the current year's budget, Rs 49,×880 is now raised to Rs 51,380 by the addition of a further annual grant

grants of Rs 1,500 authorized in Government Order, Financial Department, dated 11th October 1872, No 1396 on account of Bridle-paths at Coty, Coonoor and Kotagherry.

4. The income from Land cess is estimated at Rs 1,400 against Rs 1,800 in this year's budget. The decrease is owing to the operation of the Government Order, Revenue Department, dated 22d September 1871, No 1656 by which Forest land is granted free for five years with retrospective effect and the assessment on Grass land is reduced from one Rupee to Eight Annas per acre.

5. The House-tax (Rs 5,450) is to be collected in the 24 Unions, proposals for the formation of which were recommended in Board's Proceedings dated 19th December 1871 No 5091.

6. The contribution from the Municipalities towards the cost of Educational inspection is Rs 100 against Rs 170 in the current year's budget. The decrease results from the refusal of the Coonoor Municipality to contribute any thing towards the cost on the ground that there are no Schools in Coonoor.

7. The Cotacamund Chuttrum not being a Local Fund institution, its receipts, Rs 120, should not be entered amongst the receipts of the Local Fund.

Statement II B Expenditure.

8. The total estimated expenditure is Rs 69,210 and is made up of.

	Rs
Grant I	62,180
Do — II	4,210
Do — III	1,870
Do IV	950
Total	69,210

Grant I Public Works Statement II Road Fund Receipts & Expenditure.

9. In Statement II the assets of the Road Fund are given as Rs 63,630 inclusive of the grants of Rs 50,700 from Provincial funds. The latter amount has been reduced by Rs 200 which has been transferred to the General fund to square the transactions of this fund.

fund.

10. The share of the cost of the Public Works Department supervision chargeable to the Road Fund is given as Rs 11,765, which is made up of Rs 11,340 provided in the current year's budget and Rupees 425, being 3 3/4 per cent of Rs 11340. This is not in accordance with para 2 of the Government Order, Financial Department, dated 5th September 1872 No 1183. The Local Boards were directed, in making provision for the charges to enter items bearing the same ratio to the expenditure on works in the current years budget plus 3 3/4 per cent. The ratio of the cost of Establishment to expenditure was 25.1816 and the cost of the new Public Works Establishment is 3.5845 in excess of the old one,

So that 26.0842 per cent must be taken as the ratio in the present budget. The aggregate proposed Expenditure by the Public Works Department is Rs: 46,510 which at 26.0842 per cent gives Rs: 12,130 chargeable to the Road Fund.

11. The allotment for the share of the Cost of general management chargeable to the Road Fund should be Rs: 850.

12. The Road Fund Reserve should be Rs: 6,250, but the Circle Board have reduced it to Rs: 1,115 for want of funds. This provision, as remarked by the President, will be altogether insufficient for incomplete, Emergent and other unforseen works.

Statement II A Part I New Works.

13 Part I Contains four items with an aggregate allotment of Rs: 11,500. The Estimate for the third item as Amounting to Rs: 1,500 was sanctioned in Government Order. P.W.D. dated

Bridge over the old Stream at the head of the Seegoor Shaut.

dated 17th May 1871 No 1370. A revised Estimate† for the work is now before the Board of Revenue and will be shortly disposed of. †For Rs:6,000

14. Part II contains ten items with a total assignment of Rs:35,010, including the provision of Rs:1500 for the Bridle-paths noticed in para 3 supra. Part II

15. The several items of charge appearing under these Grants need no remark Grants II, III & IV.

16. The Ootacamund Chattram not having been superintended by the Local Fund Board should not appear in Statements III & III A.

17. The Board beg to invite the attention of Government to paras 25 to 28 of the President's first letter wherein he points out the necessity for a further Grant from Provincial Funds of at least Rs:4,146

Exclusive

Exclusive of the funds required to complete the new Coonoor Chaut works. Even this will not be sufficient, for the Road Fund Reserve should be increased by at least Rs:4000. The position of the Nilgiri Circle is peculiar and the Local Fund Act which produces only Rs:1400 of Land Cess is inapplicable to its circumstances.

18. The subject of the Public bungalows Evidently needs very careful Consideration. On the one hand it seems wrong to impose a new burden on an already overtaxed Fund, but on the other it must be remembered that if Government resolve to keep up the Bungalows, it must supply the cost from Provincial Funds and it is of no consequence to the Circle whether this is done by contributing the amount to the Local Fund, or by withdrawing it from that Contribution, and applying it directly to the maintenance of the bungalows.

bungalows.

I enclose an abstract of the Budget is as follows.

Receipts.

	Rs.
Road Fund	68,430
Union Do	5,460
Endowment Do	390
General Do	1,860
	76,130

Charges.

		Rs.	
Grant I.	Road Fund	61,940	
	Union Do	600	
	General Do	10	
			62,550
Grant II.	Union Do	3,610	
	General Do	600	
			4,210
Grant III	Union Do	270	
	Endowment Do	360	
	General Do	1120	
			1,750
Grant IV	Road Do	850	
	General Do	100	
			950
			69,460

Balances.

	Rs.	
Road Fund	640	
Union Do	970	
Endowment Do	30	
General Do	30	
		1670
Total		71,130.

Total 71130.

(True Extract)

J Grole
Secretary

To The Chief Secretary to Government
Financial Department
with original letter Budget

Edward M. Mundy Esqr

Financial Department. 17+

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue, dated 18th December 1872.

Ootacamund
Order thereon 9 May 1873. No 607.

According to the estimates of the Nilgiri Local Funds now submitted by the Board of Revenue the income for 1873-74 will be in excess of that for the current year by Rupees 880 and the expenditure by Rs. 760. A comparative statement is appended.

	Income 1872-73	1873-74
Balances		30
Allotments &c	49,880	51,380
Rates & Taxes	1,800	1,400
Cess on Land Tolls	12,440	12,000
House Tax	5,450	5,450
Endowments	410	670
Miscellaneous	270	200
	70,250	71,130

Expenditure

Rec: 11 October 1872. Ans: 14 Oct
" 22 " " 1872. 257-98. Rec
" 5 Septr 1872. " 39-58.
" 17 May 1873. " 330-31. Pd.
" 29 January 1872. " 119-20.

Transl 1872 Nilgiri

Forwarded to the Superintendent of Police

Dated 18
Received 23 Dec
Replied 18— " —
Rec'd 18 & "
Forwarded on 18 "
Rec'd 18 "

Local Fund Budget Estimates - for Nilgiri
Circle for 1873-74 received & submitted to Government for approval -

c/1/4

Expenditure

	1872-73	1873-74
Public Works.		
New Works	12,100	12,100
Repairs	33,510	35,010
Establishment	13,010	13,800
Other items	520	530
Road Fund Reserve	3,000	1,110
Education	4,210	4,210
Vaccination	600	600
Sanitation	270	270
Choultries	410	360
Bungalow Establishment	"	400
Contribution &c.	120	120
Miscellaneous	950	950
	68,700	69,460
Balances	1,550	1,670
	70,250	71,130

The increase in the allotment from Provincial Funds is owing to the additional grant of Rupees 1,500 for bridle paths allotted in G. O. dated 11th October 1872 No. 1396. ~~An additional~~ a further grant

grant of Rs. 5,000 will be given with reference to para 17 of the Board's Proceedings. This will permit of the allotment for minor works being raised to Rs. 1,500 and an assignment of Rs. 2,500 for repairs to the Public Bungalows ~~providing for~~ after providing for public works supervision remaining Rs. ~~1740~~ together Rs. 890 will remain which with the Road Fund balance ~~in hand~~ may be added to the Road Fund Reserve raising it to Rs. 2620. A special grant of Rs. 360 for the current year will also be given to enable the Board to pay the salary grants they proposed to meet from the proceeds of the House Tax which under recent orders, must disappear from the Budget.

The

The decrease under Land Cess is said to be owing to the operation of G. 6 dated 22d September 1871 in which certain con=cessions were made to the planters with retrospective effect. The Government presume that in making this calculation the Board have not lost sight of the fact that the Land Cess under Act IX of 1871 is payable on the assessment and not on the collections; and that the local import cannot be remitted on account of previous over payments to the General Revenues.

The

The allotments for expenditure are very much the same as in 1872-73 and call for no special remark in detail. The Union estimates will be transmitted in toto to the House Tax having been disallowed and the very limited fund available for educational purposes from other sources rendering it absolutely necessary that the whole scheme should be reconsidered.

~~The Government regret that the necessity of providing from Provincial funds for the upkeep of existing Schools dependent on the House Tax has~~

Rendered

~~rendered it impossible to make any special grant for the current year towards the completion of the new Governor's Plant but~~ Looking to the fact that the whole income of the Circle (exclusive of grants from Provincial Funds) is only Rupees 14,300 while the upkeep of existing roads alone necessitates an outlay of Rupees 35,010 the Govt fully recognize the impossibility of ~~that~~ the former ~~important work~~ ever being completed except by means of an increased grant from Provincial Funds ~~to which~~ and this they hope to

Want the completion of the Governor Plant a matter of great urgent importance

23 4

to be in a position to allot at an early date.

The abstract of the Budget as modified by Govt is as follows.

Receipts		Expenditure		
Road Fund	65,280	Grant I		
Endowment Funds	390	Road Fund	64,410	
General Fund	5,370	General Funds	3,150	
	71,040			67,560
		Grant II		
		General Fund	1,020	
		Grant III.		
		Endowment Funds	360	
		General Fund	1,120	
				1,480
		Grant IV		
		Road Funds	870	
		General Funds	80	
				950
				71,010
		Balances		
		Endowment Funds	30	
				71,040

To

1 The Board of Revenue [illegible]
2 " Revenue Department
3 " Accountant General
4 " Public Works Department
5 " Surgn Genl of Hospitals
Indian Med. Dept
6 " Director of Public Instruction
7 " Sanitary Commissioner
8 " President Local Fund Board. Coimbatore

110 C

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

Dated May 9 }
Recd. } 1873, No. 607.

Nos. 85. 86.

Reviewing the Budget Estt. of the Kurkyburry Circle for 1873-73.