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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 413 Press/Mis. 304-305

304-305.

Dated 23-2- 18 75.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
23rd February 1875.

Local Funds—Report.

No. 304. Read the following Proceedings of the Board of Revenue, dated 3rd December 1874, No. 3503:—

From J. R. COCKERELL, Esq., President of the Local Fund Board, Nilgiris, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Ootacamund, 15th August 1874, No. 19.

I have the honor to submit the Local Fund Report of the Nilgiri District for the year 1873-74.

2. BALANCE.—The year opened with a net deficit balance of Rupees 9,796-13-7 reported by the Accountant-General in his communication, dated 8th October 1873. The deficit under the Road Fund arose from excess expenditure under both New Works and Repairs in 1872-73, and from inaccuracy in calculating the Department Public Works Supervision charge for that year. The deficit under the Endowment Fund arose from an omission to credit the Government contribution for chuttrums during the year failing advice from the Accountant-General, as noticed in paragraph 5 of my letter to the Board of Revenue, No. 7, of 13th March 1874.

The surplus under the General Fund is attributable to the non-disbursement of Rs. 420 for Results Grants, and Rupees 300 for Educational Inspection, sanctioned in the Budget for 1872-73.

The closing balance of the year under report is Rupees 2,134-9-1 under all heads.

3. ALLOTMENTS FROM GENERAL REVENUE.—The Provincial Grants specially made during the year for roads amounts to Rupees 6,460, which, with the Budget provision, raised the available funds for this purpose to Rupees 58,810.

For Educational purposes a grant of Rupees 3,850 was sanctioned, and Rupees 270 for conservancy purposes.

4. RATES AND TAXES.—*Cess on Land.*—The actual collections under Road and Land Cess exceeded the anticipated receipts by Rupees 861-14-7. This is due partly to the Land Cess paid by Planters in the Ouchterlony Valley added to the jurisdiction of the Commission by order of Government, dated 15th July 1873, No. 1097, and partly to the cess on forest lands granted free for five years having now become due.

5. *Tolls.*—The toll collections have also exceeded the anticipated receipts as estimated in the Budget, owing partly to the Coonoor ghaut toll for March 1873 having been brought to account in April of that year, and partly to the enhanced rate which the contract for the tolls realized at the sale held in May 1873.

6. CONTRIBUTIONS FROM MUNICIPALITIES.—The discrepancy noticed in the contribution is due to the circumstance that the Coonoor Municipal contribution for 1872-73 was credited in the year under review.

7. RECEIPTS FROM ENDOWMENTS.—*Choultries.*—The Government contribution for choultries for 1872-73 and 1873-74 appear in the accounts of the year under report, thereby causing the variation under this head.

8. MISCELLANEOUS.—The Planters contributed Rupees 1,038-8-0 towards the construction of the new Kotagiri ghaut.

The other receipts under Miscellaneous are adjustment entries advised by the Accountant-General.

9. The total receipts under all heads amounted to Rupees 76,818-5-5; the expenditure was Rupees 74,683-12-4, apportioned as follows:—

	RS.	A.	P.
Grant I.	71,722	12	7
,, II.	375	1	6
,, III.	1,235	7	3
,, IV.	1,350	7	0
Total ...	74,683	12	4

10. Road Fund, New Works.—*Road from Yellenhully Chuttrum to Kartairy road Junction with Mailoor and Deva Shola Road.*—This road has been under construction for four years. It opens communication between Kartairy and Ootacamund. One hundred yards of the Kartairy ghaut on the Ootacamund side have been completed.

11. *The Kotagiri Ghaut.*—This important work has progressed. The eight lower miles have been opened for traffic. The upper 5½ miles, which were opened long ago, have been improved during the year under review. The earth-work of the centre 4½ miles has been finished. When the centre is completed the ghaut will be open throughout. It is anticipated that this will occur in 1874-75. The ghaut is nowhere less than eight feet wide, and has a gradient of 1 in 17. During the past year two teak bridges, and seventy-one cross drains have been built, and 4,709 cubic yards of rock cutting and 4,927 cubic yards of revetment executed. The ghaut is a fine work with very deep cuttings, and the blasting has been unusually extensive.

The bridges and drains are adapted for a ghaut of the full width.

The total expenditure on this work during the year has been Rupees 24,006-2-2, but accounts for only 7,004-1-10 have been rendered to the Local Fund Board, apparently to tally with the Local Fund Budget provision for this work. With regard to the remaining expenditure, Captain Morant remarks that the work has been carried out under Provincial allotments.

12. *Cold Stream Bridge at the head of the Seegoor Pass.*—The bridge and embankment was estimated to cost 5,000 rupees. The bridge was the successor to two bridges carried away by floods. It has a span of twenty feet, and the abutments are of brick and mortar. The roadway is eighteen feet wide. The structure is very substantial, and it is believed has been constructed in such a manner as to obviate danger from floods.

13. *Road from Bleak House to Peat Bog.*—This road connects Coonoor with Kotagiri by a short cut. The gradient is 1 in 16. The road is two miles long and fifteen feet broad.

14. *Road from Deva Shola to Kartairy.*—This road is 6⅝ miles long. It has been completed and opened for traffic. The road connects the Deva Shola Cinchona plantation with Coonoor.

15. *Petty New Works.*—Rupees 1,276-10-10 were expended on petty new works, consisting of the construction of a toll gate at Craigmore, improvements to the Pykara Falls road; the construction of the Mahavanulla Bridge, and the widening of the bridle-path to the Collacambai road.

16. Repairs.—During the year a total length of 232 miles of road has been kept in repair; out of which eight miles have been attended to by private individuals. Of the 232 miles, seventy-eight are macadamized, forty-four are ghaut lines, and thirty-five are bridle-paths. Rupees 37,761-15-1 have been spent on the above repairs. The district roads may be said to be in moderately good order, and to meet the wants of the district so far as the funds at the disposal of the Board permit.

17. Sanitary and Miscellaneous.—The Pykara bungalow repairs were estimated in the Budget to cost Rupees 1,750, and the Avalanchy bungalow Rupees 750. The latter work was found to be the more important, and the repairs were of a more extensive character; the Local Fund Board revised the allotments in the manner detailed in the annexed Resolution of 25th August 1873 —

"The re-consideration of the following Resolution, dated 2nd June :—

"Read letter from District Engineer, No. 46, dated 30th April 1873, submitting an estimate for re-roofing the Avalanchy bungalow with corrugated iron, amounting to Rupees 2,380."

Rupees 500 were provided for this work in Proceedings of the Board of Revenue, dated 1st July 1872, No. 1161.

"Resolved that the balance of Rupees 1,880 of the present estimate be allotted from the Bungalow Fund.

"Referring to the above Resolution, the Board resolve to allot 1,130 rupees from the allotment for the Pykara bungalow to meet the balance due after allowing for Rupees 750 allotted

for this bungalow during the current year, and further resolve to limit the expenditure on the Pykara bungalow during the current year to the balance, Rupees 620."

Accordingly the Pykara bungalow and the Avalanchy bungalow cost Rupees 2,690-12-10.

These repairs have been completed, and both structures are now in a satisfactory condition.

18. Education.—Beyond the contribution of Rupees 250 to the Coimbatore Local Fund Board for Educational Inspection, and a payment of Rupees 125-1-6 in salary and batta to the Inspecting Schoolmaster appointed in December 1873 under sanction of G. O., No. 277, of 19th February 1874, no expenditure has been incurred under this head. The Inspecting Schoolmaster was employed in a tour of the villages in view to ascertain the wishes of the villagers in respect to education and to facilitate and arrange for establishing Local Fund Schools.

These inquiries have resulted in my report of 8th June 1874 to the Chief Secretary to Government, submitting modified proposals on the general question of Local Fund Schools to be established on the Nilgiris.

19. Sanitation, Medical Services, and Public and Charitable Institutions.—*Vaccination.*—Rupees 558-2-0 were expended in salaries and batta to the vaccinators and in contingencies. The pay of each vaccinator is Rupees 23 per mensem. The total number of persons vaccinated was 2578 against 1466 in 1872-73. Of this number, 2379 were successful cases against 1357 in the previous year. Numerically, vaccination appears to have progressed satisfactorily. The vaccinators work under the supervision of the Medical Officers at Ootacamund and Coonoor. These officers have had no reason to complain of the subordinates.

20. *Chuttrums.*—There are twelve Chuttrums in the district maintained by a grant from Government, amounting to Rupees 360, and by market rents from the Kotagiri Chuttrum which aggregated Rupees 63-5-3. To these sums are to be added Rupees 410, the grant for 1872-73 credited to the fund in the year under review and adverted to in paragraph 7 *ante*, making the assets, after the deficit balance of Rupees 193-14-9 against the fund on 1st April 1873 has been deducted, Rupees 639-6-6. The expenditure on establishment during the year was Rupees 330.

21. *Bungalows.*—The Local Fund Board keep up four Travellers' bungalows, *viz.*, the Neddiwuttum, the Pykara, the Avalanchy, and the Kulhutty bungalows.

The two former were leased at Rupees 10 a-month; at the other two an establishment of a peon and sweeper for each is maintained. In rents and fees from travellers, Rupees 330 were realized. The establishment cost Rupees 275-4-0.

22. *Sanitation.*—No expenditure has been incurred in sanitary measures. The money allotted by Government for this purpose in G. O., No. 430, of 1st April 1873, the Board have found themselves unable to utilize.

23. The members of the Local Fund Board have this year again been punctual in attendance at meetings, and have continued to exhibit interest in the progress of the district.

The Local Fund Report of the Nilgiri Circle for 1873-74 will be submitted for the information of Government.

2. Receipts.—The assets of the year according to the President and Accountant-General were as follow :—

	President.	Accountant-General.
	Rs.	Rs.
Opening balance	9,797	9,797
Actual receipts	86,615	84,155
Total ...	76,818	74,358

3. There is a difference of Rupees 2,460 between the two sets of accounts caused by the President taking credit for a Provincial Grant for roads, Rupees 2,460 more than that entered by the Accountant-General. The amount appears to be the allotment sanctioned in G. O.

Financial Department, dated 12th September 1873, No. 1,304, for the completion of the Deva Sholah and Kartairy road, and the road from Bleak House to the Peat Bog bridge, which the Accountant-General was asked to transfer to the Local Fund Board. The Accountant-General is requested to be so good as to inform the Board why the amount was not credited to Local Funds. It is observed from the President's accounts that the allotment of Rupees 2,460 was fully expended within the year, while the expenditure also appears to have been omitted in the Accountant-General's accounts.

4. The receipts of the year without the balance exceed those of the previous year by Rupees 14,537, as shown in the following comparative abstract :—

Items.	1872-73.	1873-74.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Provincial Grant for Roads	50,700	58,810	8,110	...
2. Do. do. for Schools	...	3,850	3,850	...
3. Do. do. for General purposes ...	680	4,660	3,980	...
4. Road-cess	1,648	107	614	...
5. Land-cess	...	2,155		...
6. Tolls	13,044	12,785	...	259
7. Contribution from Ootacamund Municipality for Educational inspection	100	50	25	...
8. Contribution from Coonoor Municipality for 1872-73	...	75		
9. Choultries	...	772	772	...
10. Bungalow Fees	152	330	178	...
11. Balance of District Road Fund	2,226	...	...	2,226
12. Market rents	72	64	...	8
13. Sale of property	26	...	...	26
14. Contribution from Planters for the new Kotagiri ghaut	955	1,038	83	...
15. Refund of amount remitted to Coimbatore Circle by error in 1872-73 on account of Vaccine superintendence	...	120	120	...
16. Public Works receipts	489	...	...	489
17. Do. refund of expenditure	...	1,801	1,801	...
18. Miscellaneous	1,988	...	...	1,988
Total ...	72,080	86,617	19,533	4,996
Net increase ...	...	...	14,537	

5. The Provincial Grant for roads was raised by the following additions :—

RS.	
1,650	Special Grant assigned in G. O., Financial Department, dated 9th May 1873, No. 607.
4,000	Grant given for replacing the bridge at the head of the Seegoor ghaut—G. O., Financial Department, dated 22nd March 1873, No. 389.
2,460	Grant for completing the Deva Shola and Kartairy road, and the road from Bleak House to the Peat Bog bridge—G. O., Financial Department, 12th September 1873, No. 1,304.
8,110	

6. The grant for Schools was sanctioned in G. O., Financial Department, dated 11th July 1873, No. 971, and was made in lieu of the House-tax which was disallowed, to meet the cost of schools.

Proceedings of the Madras Government, Financial Department, 23rd February 1875.

7. The grant for General purposes includes Rupees 270 sanctioned as a special allowance for 1873-74 to defray the cost of improving the sanitary condition of certain villages.

G. O., Financial Department, dated 1st April 1873, No. 430.

8. The increase in the Road and Land-cess was due to the cess having been realized from Planters in the Ouchterlony Valley which was added to the district, and from forest lands on which it became due for the first time in the year under report.

G. O., Judicial Department, 15th July 1873, No. 1,097.

9. The collections from Tolls, which were levied at the same four places as in the previous year, fell slightly short of the collections of 1873-74, but these included thirteen months kists' of the Coonoor toll.

10. The receipts from Choultries included the Government grant for 1872-73 not drawn in that year and the grant for the year under report.

Rupees 410
" 360

11. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this Office Rupees 54,850 were allotted for expenditure on public works as detailed below :—

	RS.	RS.
New Works.		
Communications by P. W. Department	14,614	14,614
Repairs.		
Communications by P. W. Department	37,736	
Sanitary and Miscellaneous by P. W. Department ...	2,500	40,236
Total ...		54,850

12. The actual expenditure was—

	President.	Accountant-General.	Controller.
	RS.	RS.	RS.
New Works.			
Communications by P. W. Department	14,870	12,411	12,411
Total ...	14,870	12,411	12,411
Repairs.			
Communications by P. W. Department	37,762	37,762	37,576
Sanitary and Miscellaneous by P. W. Department ...	2,691	2,691	2,683
Total ...	40,453	40,453	40,259
Grand Total ...	55,323	52,864	52,670

13. Taking the Controller's figures, which show the real expenditure of the year, 96·02 per cent. of the total sanctioned allotment was utilized, which is very satisfactory. It will be observed that the figures of the President and Accountant-General as to expenditure differ to the same extent as the accounts of receipts.

14. The charges on account of Establishment were as follow :—

	President and Accountant-General.	Controller.
	RS.	RS.
P. W. Department General Establishment ...	13,959	13,112
Petty Establishment	1,651	1,651
Total ...	15,610	14,763

15. The Controller's charge for supervision is 24·89 per cent. of the expenditure by the Public Works Department as given by him.

16. The expenditure on Tools and Plant was Rupees 789.

17. The roads in the Circle are said to be in moderately good order : 232 miles were kept in repair during the year, including the eight miles looked after by private individuals, and three miles of new road were in progress. Of the 232 miles, 78 are said to be macadamized, 44 ghaut lines, and 35 bridle-paths. The bridge at the head of the Seegoor ghaut was completed, and the Pykara and Avalanchy bungalows were thoroughly repaired, and are said to be now in a satisfactory condition.

18 The principal new works in progress were—

	Rs.
1. Road from Yellenhully Chuttrum to Kartairy road junction with Mailoor and Deva Shola road	1,016
2. Kotagiri Ghaut road	7,004
3. Constructing a bridge at the head of Seegoor ghaut.	3,113

19. Rupees 24,006 are said to have been expended on the Kotagiri ghaut road during the year, but only Rupees 7,004 were debited to Local Funds, the remainder having been charged to Provincial Funds.

20. The expenditure under Grant I. was Rupees 71,723 according to the President and Rupees 69,263 according to the Accountant-General.

21. Grant II., Education.—The educational expenditure of the Circle consisted of a contribution of Rupees 250 to the Coimbatore Circle Board for Educational Inspection, of which Rupees 125 was the balance due for 1872-73 and a payment of Rupees 125, being the salary and allowance of an Inspecting Schoolmaster entertained in December 1873. The latter was employed in a tour through the villages in order to ascertain the wishes of the villagers in respect to education, and to facilitate and arrange for the establishment of Local Fund Schools. The President reports having submitted to Government on the 8th June 1874 modified proposals for establishing schools.

G. O., Financial Department, dated 19th February 1874, No. 277.

22. The expenditure under Grant II. amounted to Rupees 375.

23. Grant III., Sanitation.—Two Vaccinators vaccinated 2,578 persons at a cost of 3 Annas 6 Pies per case, and 92·38 per cent. of the cases proved successful. In 1872-73 the same number of Vaccinators operated on 1,466 persons. The numerical increase is satisfactory. The Vaccinators worked under the supervision of the Medical Officers at Ootacamund and Coonoor.

24. There were twelve chuttrums in the year under report against fourteen which appeared in the previous year's accounts. The chuttrums excluded are the two at Ootacamund, which were administered by the Local Fund Board under a misapprehension in 1872-73. The Ooty lower road chuttrum was to be made over to the Municipality and the Agraharum chuttrum was to be managed by the Collector—*Vide* paragraph 6 of the G. O., Financial Department, dated 25th September 1871, No. 486. The income consisted of the annual grant of Rupees 360 from Government, Market rents from Kotagiri chuttrum which aggregated Rupees 63, and Rupees 410, the grant for 1872-73 credited to the fund in the year under review, making the assets, after deducting the deficit of Rupees 194 on 1st April 1873, Rupees 639. The charge was Rupees 330.

25. Nothing was spent on Sanitation, as the Circle Board were unable to utilize the money allotted in G. O., dated 1st April 1873, No. 430.

26. There were four bungalows in charge of the Local Fund Board. The Neddivattam and Pykara bungalows were leased out at Rupees 10 a month; at the other two bungalows an establishment of a Peon and Sweeper for each was maintained. In rents and fees from travellers Rupees 330 were realized. The establishment cost Rupees 275. The number of travellers who halted in each bungalow during the year is not stated. The President will report on this point.

1. Neddivattam.
2. Pykara.
3. Avelanchy.
4. Kulhutty.

27. The expenditure under Grant III. was Rupees 1,235 according to the President, and Rupees 1,355 according to the Accountant-General.

28. Grant IV., Miscellaneous.—The expenditure under this grant amounted to Rs. 867.

29. A sum of Rupees 484 was debited to "Advances recoverable."

30. Balances.—The total expenditure and balance were—

	President.	Accountant-General.
	Rs.	Rs.
Expenditure	74,684	72,344
Balance	2,134	2,014

31. Local Fund Board.—The President reports that the members of the Local Fund Board continued to be punctual in attendance at Meetings and to take an interest in the progress of the Circle. He will be good enough to state the total number of members on the Board, official and non-official, the number of Meetings held during the year, and the average attendance of each class of members.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 305. Order thereon, 23rd February 1875, No. 413.

Except as regards education in which little progress was made, the operations of the Nilgiri Local Fund Board appear to have been very satisfactory during the year under review.

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue.
,, Director of Public Instruction.

Exd. A. Grubert.

Govt. of India Home
FINANCIAL.
To
THE BOARD OF REVENUE.
&c. &c.
Dated February 23rd.
Read
G.O. 25th February 1875, No. 413.
FEBRUARY.
Nos. 304-305.
Nilgiri Circle.—The operations of this Circle in 1873-74, considered satisfactory, except as regards education.

OOTACAMUND, 15th August 1874.

No. 19.

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To J. GROSE, Esq.,
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18. Education.—Beyond the contribution of Rupees 250 to the Coimbatore Local Fund Board for Educational Inspection, and a payment of Rupees 125-1-6 in salary and batta to the Inspecting Schoolmaster appointed in December 1873 under sanction of G. O., No. 277, of 19th February 1874, no expenditure has been incurred under this head. The Inspecting Schoolmaster was employed in a tour of the villages in view to ascertain the wishes of the villagers in respect to education and to facilitate and arrange for establishing Local Fund schools.

These inquiries have resulted in my report of 8th June 1874 to the Chief Secretary to Government, submitting modified proposals on the general question of Local Fund schools to be established on the Nilgiris.

19. Sanitation, Medical Services, and Public and Charitable Institutions.—*Vaccination.*—Rupees 558-2-0 were expended in salaries and batta to the Vaccinators and in contingencies. The pay of each Vaccinator is Rupees 23 per mensem. The total number of persons vaccinated was 2,578 against 1,466 in 1872-73. Of this number 2,379 were successful cases against 1,357 in the previous year. Numerically vaccination appears to have progressed satisfactorily. The Vaccinators work under the supervision of the Medical Officers at Ootacamund and Coonoor. These officers have had no reason to complain of the subordinates.

20. *Chuttrums.*—There are 12 Chuttrums in the district maintained by a grant from Government amounting to Rupees 360, and by market rents from the Kotagiri Chuttrum which aggregated Rupees 65-5-3. To these sums are to be added Rupees 410, the grant for 1872-73 credited to the fund in the year under review and adverted to in paragraph 7 *ante*, making the assets, after the deficit balance of Rupees 193-14-9 against the fund on 1st April 1873 has been deducted, Rupees 639-6-6. The expenditure on establishment during the year was Rupees 330.

21. *Bungalows.*—The Local Fund Board keep up four Travellers' bungalows, namely, the Neddiwuttum, the Pykarra, the Avalanche, and the Kulhutty bungalows.

The two former were leased at Rupees 10 a month; at the other two an establishment of a Peon and Sweeper for each is maintained. In rents and fees from travellers Rupees 330 were realized. The establishment cost Rupees 275-4-0.

22. *Sanitation.*—No expenditure has been incurred in sanitary measures. The money allotted by Government for this purpose in G. O., No. 430, of 1st April 1873, the Board have found themselves unable to utilize.

23. The members of the Local Fund Board have this year again been punctual in attendance at Meetings, and have continued to exhibit interest in the progress of the district.

Exd. J. Tulloch.

No. 3,503.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd December 1874.

Read Report from the President of the Local Fund Board, Nilgiri Circle, dated 15th August 1874, No. 19.

THE Local Fund Report of the Nilgiri Circle for 1873-74 will be submitted for the information of Government.

2. RECEIPTS.—The assets of the year according to the President and Accountant-General were as follow :—

	President.	Accountant-General.
	RS.	RS.
Opening balance	9,797	9,797
Actual receipts	86,615	84,155
Total...	76,818	74,358

3. There is a difference of Rupees 2,460 between the two sets of accounts caused by the President taking credit for a Provincial Grant for roads, Rupees 2,460 more than that entered by the Accountant-General. The amount appears to be the allotment sanctioned in G. O., Financial Department, dated 12th September 1873, No. 1,304, for the completion of the Deva Sholah and Kartairy road, and the road from Bleak House to the Peat Bog bridge, which the Accountant-General was asked to transfer to the Local Fund Board. The Accountant-General is requested to be so good as to inform the Board why the amount was not credited to Local Funds. It is observed from the President's accounts that the allotment of Rupees 2,460 was fully expended within the year, while the expenditure also appears to have been omitted in the Accountant-General's accounts.

4. The receipts of the year without the balance exceed those of the previous year by Rupees 14,537, as shown in the following comparative abstract :—

Items.	1872-73.	1873-74.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Provincial Grant for Roads	50,700	58,810	8,110	...
2. Do. do. for Schools	...	3,850	3,850	...
3. Do. do. for General purposes ...	680	4,660	3,980	...
4. Road-cess	1,648	107 / 2,155	614	...
5. Land-cess	...	12,785	...	259
6. Tolls	13,044			
7. Contribution from Ootacamund Municipality for Educational inspection	100	50 / 75	25	...
8. Contribution from Coonoor Municipality for 1872-73	...	772	772	...
9. Choultries	...	330	178	...
10. Bungalow Fees	152			
11. Balance of District Road Fund	2,226	...	...	2,226
12. Market rents	72	64	...	8
13. Sale of property	26	...	...	26
14. Contribution from Planters for the new Kotagiry ghaut	955	1,038	83	...
15. Refund of amount remitted to Coimbatore Circle by error in 1872-73 on account of Vaccine superintendence	...	120	120	...
16. Public Works receipts	489	...	...	489
17. Do refund of expenditure	...	1,801	1,801	...
18. Miscellaneous	1,988	...	...	1,988
Total...	72,080	86,617	19,533	4,996
Net increase...	...	...	14,537	

5. The Provincial Grant for roads was raised by the following additions :—

Rs.	
1,650	Special Grant assigned in G. O., Financial Department, dated 9th May 1873, No. 607.
4,000	Grant given for replacing the bridge at the head of the Seegoor ghaut—G. O., Financial Department, dated 22nd March 1873, No. 389.
2,460	Grant for completing the Deva Shola and Kartairy road, and the road from Bleak House to the Peat Bog bridge—G. O., Financial Department, 12th September 1873, No. 1,304.
8,110	

6. The grant for Schools was sanctioned in G. O., Financial Department, dated 11th. July 1873, No. 971, and was made in lieu of the House-tax which was disallowed, to meet the cost of schools.

7. The grant for General purposes includes Rupees 270 sanctioned as a special allowance for 1873-74 to defray the cost of improving the sanitary condition of certain villages.

G. O., Financial Department, dated 1st April 1873, No. 430.

8. The increase in the Road and Land-cess was due to the cess having been realized from Planters in the Ouchterlony Valley which was added to the district, and from forest lands on which it became due for the first time in the year under report.

G. O., Judicial Department, 15th July 1873, No. 1,097.

9. The collections from Tolls, which were levied at the same four places as in the previou year, fell slightly short of the collections of 1873-74, but these included thirteen months kists of the Coonoor toll.

10. The receipts from Choultries included the Government grant for 1872-73 not drawn in that year and the grant for the year under report.

Rupees 410
,, 360

11. Expenditure, Grant I., Public Works.—According to the Registers kept in this Office Rupees 54,850 were allotted for expenditure on public works as detailed below :—

	Rs.	Rs.
New Works.		
Communications by P. W. Department	14,614	
		14,614
Repairs.		
Communications by P. W. Department	37,736	
Sanitary and Miscellaneous by P. W. Department ...	2,500	
		40,236
Total ...		54,850

12. The actual expenditure was—

	President.	Accountant-General.	Controller.
	Rs.	Rs.	Rs.
New Works.			
Communications by P. W. Department	14,870	12,411	12,411
Total ...	14,870	12,411	12,411
Repairs.			
Communications by P. W. Department	37,762	37,762	37,576
Sanitary and Miscellaneous by P. W. Department ...	2,691	2,691	2,683
Total...	40,453	40,453	40,259
Grand Total ...	55,323	52,864	52,670

13. Taking the Controller's figures, which show the real expenditure of the year, 96·02 per cent. of the total sanctioned allotment was utilized, which is very satisfactory. It will be observed that the figures of the President and Accountant-General as to expenditure differ to the same extent as the accounts of receipts.

14. The charges on account of Establishment were as follow :—

	President and Accountant-General.	Controller.
	Rs.	Rs.
P. W. Department General Establishment ...	13,959	13,112
Petty Establishment	1,651	1,651
Total...	15,610	14,763

15. The Controller's charge for supervision is 24·89 per cent. of the expenditure by the Public Works Department as given by him.

16. The expenditure on Tools and Plant was Rupees 789.

17. The roads in the Circle are said to be in moderately good order : 232 miles were kept in repair during the year, including the eight miles looked after by private individuals, and three miles of new road were in progress. Of the 232 miles, 78 are said to be macadamized, 44 ghaut lines, and 35 bridle paths. The bridge at the head of the Seegoor ghaut was completed, and the Pykara and Avalanchy bungalows were thoroughly repaired, and are said to be now in a satisfactory condition.

18. The principal new works in progress were—

	Rs.
1. Road from Yellenhully Chuttrum to Kartairy road junction with Mailoor and Deva Shola road	1,016
2. Kotagiry Ghaut road	7,004
3. Constructing a bridge at the head of Seegoor ghaut.	3,113

19. Rupees 24,006 are said to have been expended on the Kotagiry ghaut road during the year, but only Rupees 7,004 were debited to Local Funds; the remainder having been charged to Provincial Funds.

20. The expenditure under Grant I. was Rupees 71,723 according to the President, and Rupees 69,263 according to the Accountant-General.

21. Grant II., Education.—The educational expenditure of the Circle consisted of a contribution of Rupees 250 to the Coimbatore Circle Board for Educational Inspection, of which Rupees 125 was the balance due for 1872-73 and a payment of Rupees 125, being the salary and allowance of an Inspecting Schoolmaster entertained in December 1873. The latter was employed in a tour through the villages in order to ascertain the wishes of the villagers in respect to education, and to facilitate and arrange for the establishment of Local Fund Schools. The President reports having submitted to Government on the 8th June 1874 modified proposals for establishing schools.

G. O., Financial Department, dated 19th February 1874, No. 277.

22. The expenditure under Grant II. amounted to Rupees 375.

23. Grant III., Sanitation.—Two Vaccinators vaccinated 2,578 persons at a cost of 3 Annas 6 Pie per case, and 92·38 per cent. of the cases proved successful. In 1872-73 the same number of Vaccinators operated on 1,466 persons. The numerical increase is satisfactory. The Vaccinators worked under the supervision of the Medical Officers at Ootacamund and Coonoor.

24. There were twelve chuttrums in the y under report against fourteen which appeared in the previous year's accounts. The chuttrums cluded are the two at Ootacamund, which were administered by the Local Fund Board under a n apprehension in 1872-73. The Ooty lower road chuttrum was to be made over to the Municipality and the Agraharum chuttrum was to be managed by the Collector.—*Vide* paragraph 6 of the G. O., Financial Department, dated 25th September 1871, No. 486. The income consisted of the annual grant of Rupees 360 from Government, Market rents from Kotagiry chuttrum which aggregated Rupees 63, and Rupees 410, the grant for

1872-73 credited to the fund in the year under review, making the assets, after deducting the deficit of Rupees 194 on 1st April 1873, Rupees 639. The charge was Rupees 330.

25. Nothing was spent on Sanitation, as the Circle Board were unable to utilize the money allotted in G. O., dated 1st April 1873, No. 430.

26. There were four bungalows in charge of the Local Fund Board. The Neddivattam and Pykara bungalows were leased out at Rupees 10 a month; at the other two bungalows an establishment of a Peon and Sweeper for each was maintained. In rents and fees from travellers Rupees 330 were realized. The establishment cost Rupees 275. The number of travellers who halted in each bungalow during the year is not stated. The President will report on this point.

1. Neddivattam.
2 Pykara
3. Avelanchy.
4. Kulhutty.

27. The expenditure under Grant III. was Rupees 1,235 according to the President, and Rupees 1,355 according to the Accountant-General.

28. Grant IV., Miscellaneous.—The expenditure under this grant amounted to Rs. 867.

29. A sum of Rupees 484 was debited to "Advances recoverable."

30. Balances.—The total expenditure and balance were—

	President.	Accountant-General.
	RS.	RS.
Expenditure	74,684	72,344
Balance	2,134	2,014

31. Local Fund Board.—The President reports that the members of the Local Fund Board continued to be punctual in attendance at Meetings and to take an interest in the progress of the Circle. He will be good enough to state the total number of members on the Board, official and non-official, the number of Meetings held during the year, and the average attendance of each class of members.

(A true Extract.)

Secretary.

To the Chief Secretary to Government, Financial Department,
,, the President of the Local Fund Board, Nilgiris. with a copy of the Report.
,, the Accountant-General.

Exd. J. Tulloch.

Proceedings, 3rd December 1874, No. 3,503.

Received 11 Dec. 1874.

DECEMBER.

No. 3,503.

Local Fund Report—of Nilgiri Circle for 1873-74—submitted for information of Government with remarks.—Accountant-General requested to report why allotment of Rs. 2,460 sanctioned for completion of Deva Sholah and Kartairy road, and road from Bleak House to Peat Bog bridge, has not been credited to Local Funds. President to report number of travellers who halted during the year in each bungalow, and to furnish particulars regarding the number of Local Fund Meetings held in the year and the average attendance of members, both official and non-official.

Govt. of {1875} Madras.

Financial

G. O., 23 July, 1875, No 413

Nos. 304-5

Nilgiri Circle. The officers of this Circle in 1873-74 considered satisfactory, except as regards education.