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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU  
*Financial* DEPARTMENT

|             |          |        |
|-------------|----------|--------|
| G.O. No.    | 805.     | Press. |
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GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

9th May 1881, No. 805.

Local Funds—Budgets.

Read the following papers:—

*Proceedings of the Board of Revenue, dated 28th March 1881, No. 507 [Current No. 899].*

From the President, Local Fund Board, Nilgiri Circle, dated 12th November 1880, No. 50.

From Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Fort St. George, 24th November 1880, No. 6,463.

I HAVE the honor, by desire of the Surgeon-General, to report to your Board that the sum set apart in Grant III of the 1881-82 Local Fund Budget Estimate of the Nilgiri Circle for the maintenance of the Gudalur Dispensary is adequate and calls for no remarks, the President of the Circle having explained the variations between the current year's grant and the estimate in paragraph 12 of his letter No. 97 of 12th instant to your Board.

2. The Circle in question is exempted from contribution towards the expenses of the Medical College.

G.O., No. 727, of 17th April 1879, Financial Department.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 25th November 1880, No. 1,287.

I HAVE the honor to report, for the information of the Board of Revenue, that the Local Fund Board, Nilgiri Circle, have made ample provision both for sanitation and vaccination for the year 1881-82. For the former Rs. 410, or 34.1 per cent. of income, have been allotted, and for the latter Rs. 1,130 have been set apart.

From H. B. GRIGG, Esq., Director of Public Instruction, Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 21st December 1880, No. 5,921.

ADVERTING to the Budget Estimate of the Nilgiri Circle for 1881-82, I have the honor to state that the provision for salary grants under Grant II, viz., Rs. 410, does not agree with the details\* furnished in Statement III-B (correctly Statement III-A).

|                  |     |     |     |         |
|------------------|-----|-----|-----|---------|
| * Kaity School   | ... | ... | ... | rs. 120 |
| Nerecumbi School | ... | ... | ... | 70      |
| Wellington "     | ... | ... | ... | 100     |
| Gudalur ... "    | ... | ... | ... | 100     |
| Total            | ... | ... | ... | 390     |

2. A sum of Rs. 200 is allotted for results grants, but it is not likely that any indigenous school will apply for such aid.

I would prefer the utilization of any available funds in the establishment of a Local

Fund School on the combined system in one of the large Badaga villages. An assignment of funds might be made from the provision for results grants, which is not at all likely to be taken up. The master of the combined school might be allowed a fixed stipend of Rs. 10 *plus* results grants at full rates for the present if he holds a Normal certificate, or at half rates if he has received no special training. The prospect of the establishment of combined school will probably induce men to undergo training in the Normal School at Coimbatore, for sending two students to which the Board have made provision in the budget; and as trained men become available, it will probably be found practicable to establish combined schools on a less expensive scale than that now proposed.

3. The details of the grant under "Training Schools" need not be exhibited in Statement III-A.

THE Local Fund Budget of the Nilgiri Circle for 1881-82 will be submitted for the orders of Government.

#### REGULAR ESTIMATE FOR 1880-81.

2. The opening balances of the Regular Estimate as given by the President amount to Rs. 11,398 as shown in the margin. This corresponds substantially with the total actual balance, viz., Rs. 11,396, recently reported by the Accountant-General. A sum of Rs. 11,350 is entered under "Provincial grant for general purposes" against Rs. 3,500 in the budget. The increase is due to credit having been taken for a grant-in-aid of

Rs. 7,850 sanctioned by Government in their Order dated 20th July 1880, No. 1,394, from Provincial Funds on account of repairs and improvements to the Gúdalúr hospital buildings. The income from tolls is put down at Rs. 40,999, or Rs. 7,999 more than the estimate, owing mainly to the enhanced price at which the tolls were sold as well as to the collection of past arrears. Rs. 1,010 are entered as a contribution for the Devasholah road, being the amount paid by the planters towards the repair of that road. Credit has also been taken for a sum of Rs. 800 contributed by private individuals who are interested in the work of constructing the Gúdalúr and Devalah Chuttrums.

3. The total receipts are —

|                       | RS.           |
|-----------------------|---------------|
| Road Fund ... ..      | 81,182        |
| Endowment Fund ... .. | 1,502         |
| General Fund ... ..   | 12,563        |
|                       | <u>95,247</u> |

4. EXPENDITURE.—For New Works, Civil Buildings, a sum of Rs. 9,864 is entered against the estimate of Rs. 1,000. The increase is due chiefly to provision having been made for constructing Apothecary's quarters at Gúdalúr. The allotment of Rs. 540 sanctioned\* for erecting a tool and store house at Kótagiri and included under this head will be transferred to "Communications" as the charge appertains to the Road Fund. The probable expenditure under Repairs, Communications, is given as Rs. 48,510, or Rs. 2,000 more than the estimate, which is the result of provision made for repairing the Devasholah road. The allotment for Repairs of Civil Buildings has been reduced, for want of money under the General Fund, from Rs. 6,164 to Rs. 1,870. The difference, viz., Rs. 4,294 or in round numbers Rs. 4,300,

\* In Board's Proceedings dated 13th December 1880, Miscellaneous No. 13,772.

Vide Board's Proceedings, dated 5th November 1880, Miscellaneous No. 12,225.

is the amount of the estimate for converting the Subsidiary Jail buildings into a Local Fund Office, which has not been allotted\* in consequence of the heavy deficit with which the transactions of the General Fund of the Circle are expected to close at the end of the current official year.

\* Vide Board's Proceedings, dated 11th February 1881, Miscellaneous No. 1,444. Rs. 280 are entered against tolls and ferries for the charges incurred on account of the Karkur Ghât Toll Establishment sanctioned in Board's Proceedings, dated 12th October 1880, Miscellaneous No. 11,136. The cost of tools and plant should be Rs. 1,540 in lieu of Rs. 1,240 entered in the estimate. A sum of Rs. 2,000 is put down as the cost of scientific instruments required for the use of the Local Fund Engineer's Office. The matter has been under reference, but no formal application for the necessary allotment of funds seems to have been made, pending the receipt of which the amount will therefore be transferred to the Road Fund Reserve.

5. GRANT III—HOSPITALS AND DISPENSARIES.—The increase under "Salaries of Medical Subordinates" is due to provision made for the salary of the peon attached to the Gúdalúr Hospital with reference to G.O., Financial Department, dated 21st June 1880, No. 1,212, while that under "Diet of Patients," "Supplies and Contingencies," is calculated with reference to the actuals of the current and previous years. A sum of Rs. 410 is entered under Sanitation to provide for the Scavenging establishment for cleaning the Coonoor Ghât road as per G.O., Financial Department, dated 30th January 1880, No. 220.

6. GRANT IV—MISCELLANEOUS.—The allotment for Local Fund Board's Office establishment includes Rs. 350, the salary of an auditor on Rs. 50 a-month for seven months of the current year. Rs. 2,823 are shown as a charge in the Road Fund accounts for August 1880, under "Suspense Account" awaiting adjustment.

7. The regular estimate of expenditure as amended by the Board of Revenue is shown below:—

|                                                | Road Fund. | Endowment Fund. | General Fund. | Total. |
|------------------------------------------------|------------|-----------------|---------------|--------|
|                                                | RS.        | RS.             | RS.           | RS.    |
| New Works—                                     | 1,870      | ...             | 9,324         | 1,870  |
| Communications ... ..                          | ...        | ...             | ...           | 9,324  |
| Civil Buildings ... ..                         | ...        | ...             | ...           | 48,510 |
| Repairs—                                       | 48,510     | 270             | 1,600         | 1,870  |
| Communications ... ..                          | ...        | 60              | 2,468         | 13,580 |
| Civil Buildings ... ..                         | 11,052     | ...             | ...           | 280    |
| Local Fund Engineering Establishment           | 280        | 7               | 273           | 1,540  |
| Tolls and Ferries ... ..                       | 1,260      | ...             | ...           | 220    |
| Tools and Plant ... ..                         | 220        | ...             | ...           | 2,000  |
| Contingencies ... ..                           | 2,000      | ...             | ...           | ...    |
| Road Fund Reserve ... ..                       | 65,192     | 337             | 13,665        | 79,194 |
| Grant I ... ..                                 | ...        | 590             | 1,200         | 1,200  |
| Do. II ... ..                                  | ...        | ...             | 4,849         | 5,439  |
| Do. III ... ..                                 | 2,118      | ...             | 367           | 2,485  |
| Do. IV ... ..                                  | 2,823      | ...             | ...           | 2,823  |
| Miscellaneous Debt Account (Suspense Account). | 70,133     | 927             | 20,081        | 91,141 |
|                                                | 81,182     | 1,502           | 12,563        | 95,247 |
| Receipts ... ..                                | 11,049     | 575             | —7,518        | 4,106  |
| Balances ... ..                                | ...        | ...             | ...           | ...    |

These balances will be taken to the budget of 1881-82.

## BUDGET FOR 1881-82.

8. STATEMENT I-A—REVENUE AND RECEIPTS.—Credit has been taken for grants from Provincial Funds of Rs. 30,470 and 14,730 for roads and general purposes respectively. The former, which is intended for the maintenance of the ghât roads in the Circle, is sanctioned by Government in their Order, dated 13th November 1880, No. 2,111. In paragraph 2 of their Proceedings, dated 13th January 1880, Miscellaneous No. 217, the Board mentioned that the latter amount has been taken credit for in this budget by the Circle Board in anticipation of the sanction of Government not only to clear up the deficit with which the current year's transactions of the General Fund are expected to close, but also to meet the legitimate charges of the fund.

The President, in applying for the Provincial Grant of Rs. 30,470, proposed to distribute the amount between the Road and General Funds so as to maintain equilibrium between the assets and outlay, but the Government, in sanctioning the grant, declined\* to entertain the proposal.

\* G.O., Public Works Department, 23rd October 1880, communicated with G.O., Financial Department, 13th Nov. 1880, No. 2,111.

The Board now find that an additional grant of Rs. 18,610 from Provincial Funds is indispensably necessary to preserve equilibrium between the assets and charges of the General Fund. To meet this amount there is a surplus Road Fund balance of Rs. 12,410. Under these circumstances, the Board request that Government will be pleased to authorise the diversion of the latter amount and an additional grant of Rs. 6,200. In anticipation of the sanction of Government to these proposals the Board have inserted Rs. 18,060 for roads and Rs. 18,610 for general purposes.

9. Land Cess is estimated to yield Rs. 100 more than in the current year. The income from tolls is put down at Rs. 37,000 or Rs. 4,000 more than the current year's estimate owing to the general increase of traffic especially in the South-east Wynaad. The contribution from the Ootacamund Municipality towards the cost of the Local Fund Engineering establishment has been raised from Rs. 2,000 to Rs. 2,400 owing to the proposal to increase the salary of the Local Fund Engineer in consideration of the extra work done by him for the Municipality. Credit has also been taken for a sum of Rs. 1,200, the amount which the Coonoor Municipality have agreed to contribute towards the supervision of their Public Works by the Local Fund Engineer. The other items do not call for remark.

10. The total receipts are —

|                       | RS.    |
|-----------------------|--------|
| Road Fund ... ..      | 72,600 |
| Endowment Fund ... .. | 1,320  |
| General Fund ... ..   | 13,530 |
|                       | <hr/>  |
|                       | 87,450 |

11. STATEMENT I-B, EXPENDITURE—GRANT I, PUBLIC WORKS.—The total proposed expenditure under Grant I is given as Rs. 70,780 against the current year's Budget Estimate of Rs. 69,350, showing an increase of Rs. 1,430 which occurs chiefly under "Cost of Local Fund Engineering establishment" and "Contributions." The increase under the former is due to the proposal to raise the salary of the Local Fund Engineer for superintending the Public Works in the Coonoor and Ootacamund Municipalities and to the provision made for the salary of an Overseer for the Coonoor roads on Rs. 30 a-month. Under the latter, a sum of Rs. 1,000 is entered as a contribution to Provincial Funds towards the purchase of the Engineer's offices and workshops in accordance with G.O., dated 10th June 1880, No. 1,154.

12. STATEMENT II—ROAD FUND RECEIPTS AND CHARGES.—The share of the cost of the Local Fund Engineering Establishment and of general management chargeable to the Road Fund should be Rs. 14,190 and 2,460 respectively. The provision for tools and plant should be Rs. 1,180. The Road Fund Reserve calculated at 10 per

at. on the bare receipts of the fund should be Rs. 6,180. The total Road Fund expenditure amounts to Rs. 72,600, leaving no balance.

13. PARTS I AND II, NEW WORKS AND REPAIRS.—No expenditure is proposed under New Works, but a sum of Rs. 4,300 will now be entered in Part I, under II Civil Buildings," to provide for the cost of converting the Subsidiary Jail buildings to a Local Fund Office which has been disallowed in the regular estimate. Under repairs, Communications, Rs. 47,340 are entered against Rs. 46,510 in the current year's budget. The increase is due to the enhancement of the maintenance grant of the road\* from Nadgani to Cherambody and to provision made for the upkeep of the road† from Devasholah to Colacom-bay *via* Mailur and Thiamalay.

\* Item No. 9, Part II.

† Item No. 25 in the Appendix.

14. Grant I is—

|                       | RS.    |
|-----------------------|--------|
| Road Fund ... ..      | 70,140 |
| Endowment Fund ... .. | 530    |
| General Fund ... ..   | 6,320  |
|                       | <hr/>  |
|                       | 76,990 |

15. GRANT II—EDUCATION.—The proposed expenditure under this head amounts Rs. 1,470 or Rs. 270 more than the current year's grant. The increase occurs chiefly under training schools and result grants proper. Under the former, provision made for two scholarships of Rs. 8 per month for pupils to be trained as school-masters in the Coimbatore Normal School as well as for their school-fees. Under the latter Rs. 200 are provided, but the Director of Public Instruction is of opinion that there is no likelihood of any indigenous schools applying for result grants, and that the provision may be utilized in the establishment of a Local Fund School on the same system in one of the large Badaga villages. The President will lay the matter before the Local Fund Board and submit their views. Meanwhile the entry will be allowed to stand. The provision for the salary grant, viz., Rs. 410, agrees with the tails given in Statement III-A of the budget. The Director's figure, Rs. 390, given in paragraph 1 of his letter read above, is the result of the salary grant for the Gúdalúr school having been erroneously taken as Rs. 100 instead of Rs. 120 entered in Statement III-A.

16. Grant II is Rs. 1,470 chargeable to the General Fund.

17. GRANT III—HOSPITALS AND DISPENSARIES.—There is only one dispensary in the Circle, viz., that at Gúdalúr. The allotment for clerks and servants has been raised from Rs. 410 to Rs. 490 owing to the provision made for the salary of a peon attached to the dispensary as directed by Government in their Order, dated 21st June 1880, No. 1,212. The grant for diet of patients has been raised from Rs. 1,000 to Rs. 1,800, with reference to the current year's regular estimate as well as the actuals 1879-80.

18. VACCINATION.—Rs. 1,130 are set apart for Vaccination against Rs. 730 in the current year. The increase is due to provision having been made for an additional Vaccinator on a salary of Rs. 23 per mensem as well as for increased rate of travelling batta to Vaccinators.

19. SANITATION.—For Sanitation Rs. 410 are entered as in the regular estimate with reference to G.O., Financial Department, dated 30th January 1880, No. 220. The Sanitary Commissioner has reported that the provision for vaccination and sanitation is ample. In accordance with G.O., dated 17th April 1879, No. 727, no contribution towards the Medical College has been provided, but a sum of Rs. 410 will be entered as a contribution for the Inspecting Vaccine Agency.

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Fund School on the combined system in one of the large Badaga villages. An assignment of funds might be made from the provision for results grants, which is not at all likely to be taken up. The master of the combined school might be allowed a fixed stipend of Rs. 10 *plus* results grants at full rates for the present if he holds a Normal certificate, or at half rates if he has received no special training. The prospect of the establishment of combined school will probably induce men to undergo training in the Normal School at Coimbatore, for sending two students to which the Board have made provision in the budget; and as trained men become available, it will probably be found practicable to establish combined schools on a less expensive scale than that now proposed.

3. The details of the grant under "Training Schools" need not be exhibited in Statement III-A.

THE Local Fund Budget of the Nilgiri Circle for 1881-82 will be submitted for the orders of Government.

#### REGULAR ESTIMATE FOR 1880-81.

2. The opening balances of the Regular Estimate as given by the President amount to Rs. 11,398 as shown in the margin. This corresponds substantially with the total actual balance, viz., Rs. 11,396, recently reported by the Accountant-General. A sum of Rs. 11,350 is entered under "Provincial grant for general purposes" against Rs. 3,500 in the budget. The increase is due to credit having been taken for a grant-in-aid of

Rs. 7,850 sanctioned by Government in their Order dated 20th July 1880, No. 1,394, from Provincial Funds on account of repairs and improvements to the Gúdálúr hospital buildings. The income from tolls is put down at Rs. 40,999, or Rs. 7,999 more than the estimate, owing mainly to the enhanced price at which the tolls were sold as well as to the collection of past arrears. Rs. 1,010 are entered as a contribution for the Devasholah road, being the amount paid by the planters towards the repair of that road. Credit has also been taken for a sum of Rs. 800 contributed by private individuals who are interested in the work of constructing the Gúdálúr and Devalah Chuttrums.

3. The total receipts are —

|                       | RS.           |
|-----------------------|---------------|
| Road Fund ... ..      | 81,182        |
| Endowment Fund ... .. | 1,502         |
| General Fund ... ..   | 12,563        |
|                       | <u>95,247</u> |

4. EXPENDITURE.—For New Works, Civil Buildings, a sum of Rs. 9,864 is entered against the estimate of Rs. 1,000. The increase is due chiefly to provision having been made for constructing Apothecary's quarters at Gúdálúr. The allotment of Rs. 540 sanctioned\* for erecting a tool and store house at Kótagiri and included under this head will be transferred to "Communications" as the charge appertains to the Road Fund. The probable expenditure under Repairs, Communications, is given as Rs. 48,510, or Rs. 2,000 more than the estimate, which is the result of provision made for repairing the Devasholah road. The allotment for Repairs of Civil Buildings has been reduced, for want of money under the General Fund, from Rs. 6,164 to Rs. 1,870. The difference, viz., Rs. 4,294 or in round numbers Rs. 4,300,

\* In Board's Proceedings dated 13th December 1880, Miscellaneous No. 13,772.

Vide Board's Proceedings, dated 5th November 1880, Miscellaneous No. 12,225.

is the amount of the estimate for converting the Subsidiary Jail buildings into a Local Fund Office, which has not been allotted\* in consequence of the heavy deficit with which the transactions of the General Fund of the Circle are expected to close at the end of the current official year. Rs. 280 are entered against tolls and ferries for the charges incurred on account of the Karkur Ghât Toll Establishment sanctioned in Board's Proceedings, dated 12th October 1880, Miscellaneous No. 11,136. The cost of tools and plant should be Rs. 1,540 in lieu of Rs. 1,240 entered in the estimate. A sum of Rs. 2,000 is put down as the cost of scientific instruments required for the use of the Local Fund Engineer's Office. The matter has been under reference, but no formal application for the necessary allotment of funds seems to have been made, pending the receipt of which the amount will therefore be transferred to the Road Fund Reserve.

5. GRANT III—HOSPITALS AND DISPENSARIES.—The increase under "Salaries of Medical Subordinates" is due to provision made for the salary of the peon attached to the Gúdálúr Hospital with reference to G.O., Financial Department, dated 21st June 1880, No. 1,212, while that under "Diet of Patients," "Supplies and Contingencies," is calculated with reference to the actuals of the current and previous years. A sum of Rs. 410 is entered under Sanitation to provide for the Scavengering establishment for cleaning the Coonoor Ghât road as per G.O., Financial Department, dated 30th January 1880, No. 220.

6. GRANT IV—MISCELLANEOUS.—The allotment for Local Fund Board's Office establishment includes Rs. 350, the salary of an auditor on Rs. 50 a-month for seven months of the current year. Rs. 2,823 are shown as a charge in the Road Fund accounts for August 1880, under "Suspense Account" awaiting adjustment.

7. The regular estimate of expenditure as amended by the Board of Revenue is shown below:—

|                                                | Road Fund. | Endowment Fund. | General Fund. | Total. |
|------------------------------------------------|------------|-----------------|---------------|--------|
|                                                | RS.        | RS.             | RS.           | RS.    |
| New Works—                                     |            |                 |               |        |
| Communications ... ..                          | 1,870      | ...             | 9,324         | 1,870  |
| Civil Buildings ... ..                         | ...        | ...             | ...           | 9,324  |
| Repairs—                                       |            |                 |               |        |
| Communications ... ..                          | 48,510     | 270             | 1,600         | 48,510 |
| Civil Buildings ... ..                         | 11,052     | 60              | 2,468         | 1,870  |
| Local Fund Engineering Establishment           | 280        | ...             | ...           | 13,580 |
| Tolls and Ferries ... ..                       | 1,260      | 7               | 273           | 280    |
| Tools and Plant ... ..                         | 220        | ...             | ...           | 1,540  |
| Contingencies ... ..                           | 2,000      | ...             | ...           | 220    |
| Road Fund Reserve ... ..                       | 65,192     | 337             | 13,665        | 2,000  |
| Grant I ... ..                                 | ...        | ...             | 1,200         | 79,194 |
| Do. II ... ..                                  | ...        | 590             | 1,200         | 1,200  |
| Do. III ... ..                                 | 2,118      | ...             | 4,849         | 5,439  |
| Do. IV ... ..                                  | 2,823      | ...             | 367           | 2,485  |
| Miscellaneous Debt Account (Suspense Account). | 70,133     | 927             | 20,081        | 2,823  |
|                                                | 81,182     | 1,502           | 12,563        | 91,141 |
| Receipts ... ..                                | 11,049     | 575             | —7,518        | 95,247 |
| Balances ... ..                                | ...        | ...             | ...           | 4,106  |

These balances will be taken to the budget of 1881-82.

## 20. Grant III is—

|                |     |     |     |     |     |     |            |
|----------------|-----|-----|-----|-----|-----|-----|------------|
| Endowment Fund | ... | ... | ... | ... | ... | ... | RS.<br>620 |
| General Fund   | ... | ... | ... | ... | ... | ... | 5,260      |
| Total          |     |     |     |     |     |     | 5,880      |

21. GRANT IV—MISCELLANEOUS.—The contribution for the cost of the controlling establishments at the Presidency should be Rs. 560. The cost of the establishment of the Local Fund Board's Office includes Rs. 600, the salary of the Local Fund Auditor on Rs. 50 a-month. The latter charge has been separately exhibited under the grant.

## 22. Grant IV is—

|              |     |     |     |     |     |     |              |
|--------------|-----|-----|-----|-----|-----|-----|--------------|
| Road Fund    | ... | ... | ... | ... | ... | ... | RS.<br>2,460 |
| General Fund | ... | ... | ... | ... | ... | ... | 480          |
| Total        |     |     |     |     |     |     | 2,940        |

23. The following is an abstract of the budget as revised by the Board of Revenue :—

| Receipts.      |        | Charges.         |        |  |        |
|----------------|--------|------------------|--------|--|--------|
|                | RS.    |                  | RS.    |  | RS.    |
| Road Fund      | 72,600 | Grant I          | 70,140 |  |        |
| Endowment Fund | 1,320  | { Endowment Fund | 530    |  |        |
| General Fund   | 13,530 | { General Fund   | 6,320  |  |        |
|                |        |                  |        |  | 76,990 |
|                |        | Grant II         | ...    |  | 1,470  |
|                |        | Grant III        | 620    |  |        |
|                |        | { General Fund   | 5,260  |  |        |
|                |        |                  |        |  | 5,880  |
|                |        | Grant IV         | 2,460  |  |        |
|                |        | { General Fund   | 480    |  |        |
|                |        |                  |        |  | 2,940  |
|                |        | General Reserve  | ...    |  |        |
|                |        | Balances.        |        |  |        |
|                |        | Road Fund        | ...    |  |        |
|                |        | Endowment Fund   | 170    |  |        |
|                |        | General Fund     | ...    |  |        |
|                |        |                  |        |  | 170    |
| Total          | 87,450 | Total            | ...    |  | 87,450 |

(True Copies and Extract.)

(Signed) E. GIBSON,  
Acting Sub-Secretary.

ORDER THEREON, 9th May 1881, No. 805.

The estimated receipts and charges of the Nilgiri Circle for 1881-82 are contrasted below with the sanctioned and regular estimates for 1880-81 :—

| RECEIPTS.                                         |     | Budget,<br>1880-81. | Regular<br>Estimate,<br>1880-81. | Estimate,<br>1881-82. |
|---------------------------------------------------|-----|---------------------|----------------------------------|-----------------------|
|                                                   |     | RS.                 | RS.                              | RS.                   |
| Balances—                                         |     | 9,560               | 12,540                           | 11,050                |
| Road Fund                                         | ... | 120                 | ...                              | 580                   |
| Endowment Fund                                    | ... | 640                 | 1,930                            | 7,520                 |
| General Fund                                      | ... | ...                 | ...                              | ...                   |
| Allotments from General Revenue—                  |     |                     |                                  |                       |
| Provincial Funds—                                 |     | 21,500              | 21,500                           | 18,060                |
| For Roads                                         | ... | 3,500               | 11,350                           | 18,610                |
| For General Purposes                              | ... | 200                 | ...                              | 50                    |
| Special Funds                                     | ... | 3,500               | 3,500                            | 3,600                 |
| Cess on Land                                      | ... | 33,000              | 41,000                           | 37,000                |
| Tolls                                             | ... | ...                 | 10                               | ...                   |
| Fees in Schools                                   | ... | 2,680               | 2,810                            | 4,280                 |
| Contributions from other Circles, &c.             | ... | 1,080               | 2,960                            | 940                   |
| Receipts from Endowments, &c.                     | ... | 720                 | 720                              | 800                   |
| Miscellaneous                                     | ... | ...                 | ...                              | ...                   |
| Total                                             |     | 76,500              | 95,250                           | 87,450                |
| CHARGES.                                          |     | Budget,<br>1880-81. | Regular<br>Estimate,<br>1880-81. | Estimate,<br>1881-82. |
|                                                   |     | RS.                 | RS.                              | RS.                   |
| GRANT I.                                          |     | 1,330               | 1,870                            | ...                   |
| New Works—                                        |     | 1,000               | 9,320                            | 4,300                 |
| Communications                                    | ... | ...                 | ...                              | ...                   |
| Civil Buildings                                   | ... | 46,510              | 48,510                           | 47,340                |
| Repairs—                                          |     | 570                 | 1,870                            | 870                   |
| Communications                                    | ... | ...                 | ...                              | ...                   |
| Civil Buildings                                   | ... | 13,580              | 13,580                           | 15,740                |
| Local Fund Board's Engineering Establish-<br>ment | ... | 1,240               | 1,540                            | 1,310                 |
| Tolls and Ferries                                 | ... | 4,900               | 2,000                            | 6,180                 |
| Tools and Plant                                   | ... | ...                 | ...                              | 1,000                 |
| Road Fund Reserve                                 | ... | 220                 | 220                              | 250                   |
| Contributions to other Circles, &c.               | ... | ...                 | ...                              | ...                   |
| Miscellaneous                                     | ... | 580                 | 580                              | 580                   |
| GRANT II.                                         |     | 600                 | 600                              | 410                   |
| Inspection                                        | ... | ...                 | ...                              | ...                   |
| Training Schools                                  | ... | 20                  | 20                               | 30                    |
| Salary Grants                                     | ... | ...                 | ...                              | ...                   |
| Results Grants                                    | ... | ...                 | ...                              | ...                   |
| Miscellaneous                                     | ... | 2,010               | 2,870                            | 2,890                 |
| GRANT III.                                        |     | 730                 | 770                              | 1,130                 |
| Hospitals and Dispensaries                        | ... | ...                 | 410                              | 410                   |
| Vaccination                                       | ... | 590                 | 590                              | 620                   |
| Sanitation                                        | ... | 420                 | 420                              | 420                   |
| Choultries                                        | ... | 380                 | 380                              | 410                   |
| Travellers' Bungalows                             | ... | ...                 | ...                              | ...                   |
| Miscellaneous                                     | ... | 1,680               | 2,490                            | 2,940                 |
| GRANT IV.                                         |     | ...                 | 2,820                            | ...                   |
| Establishment                                     | ... | ...                 | 11,050                           | ...                   |
| Suspense Account                                  | ... | ...                 | 580                              | ...                   |
| Balances—                                         |     | 140                 | 7,520                            | 170                   |
| Road Fund                                         | ... | ...                 | ...                              | ...                   |
| Endowment Fund                                    | ... | ...                 | ...                              | ...                   |
| General Fund                                      | ... | 76,500              | 95,250                           | 87,450                |
| Total                                             |     | 76,500              | 95,250                           | 87,450                |

2. The opening balance of the President's Regular Estimate for 1880-81 is almost identical with the amount shown in the latest statement received from the Accountant-General, and differs but slightly from the anticipated balance in the Budget for 1880-81. It is presumed that the errors in the credits of Provincial

grants noticed last year have been since rectified. In addition to the Budget allotment of Rs. 25,000, credit is taken for the grant subsequently made of Rs. 7,850 for the repairs of the Gúdalúr Hospital. The anticipated receipts under Special Funds are only Rs. 5 against Rs. 200 estimated. The decrease is owing, it is stated, to "deficits at certain pounds," the reason for which should be ascertained. The increases in Toll and in Endowment receipts are explained by the Board of Revenue. The contributions by the planters towards the Devashola road, if paid, should be shown in Column 2, and not in Column 4, of the Regular Estimate. The sum of Rs. 2,823 shown under Road Fund, sub head "Suspense Account," is not explained, and is stated to have remained unadjusted since August 1880 under advice from the Accountant-General. The Accountant-General and the Board of Revenue will report at an early date the nature of the charge, and why it has remained unadjusted so long. The excess in the Hospital and Supervision charges, combined with the cost of the Local Fund Engineering Establishment and of Tools and Plant, has mainly contributed to raise the General Fund deficit from Rs. 1,930 to Rs. 7,520.

3. In the estimated receipts for 1881-82, the Board of Revenue take credit in the Road Fund account for a Provincial grant of Rs. 18,060 only out of Rs. 30,470

G.O., 23rd October 1880, No. 2443, A.W. sanctioned by Government for the maintenance of the ghât roads, the appropriation being reduced, as directed, by the amount of the surplus left with the fund. To maintain equilibrium the General Fund requires not only the balance of the grant thus left unappropriated, but also a further grant of Rs. 6,200, or a total grant of Rs. 18,610. The Government sanction the supplemental grant as proposed in consideration of the extreme necessity for it, which, however, it is noted, has arisen mainly by reason of the excess expenditure in 1880-81, notwithstanding the large grant from Provincial Funds in that year. The Land Cess estimate, though slightly in excess of last year, is less than what may fairly be expected, as it assumes that a third of the current demand will remain uncollected at the close of the year. The Commissioner will take steps to render the collections more satisfactory.

4. Under Charges the provision for the Engineering Establishment is in excess of the last year's Budget grant by Rs. 2,160 in consequence of the proposal to allow a fixed travelling allowance of Rs. 150 a-month to the Local Fund Engineer in addition to his pay for supervising Public Works in the Municipalities of Ootacamund and Coonoor, and to entertain an Overseer on Rs. 30 per mensem for Coonoor. It is observed that by this arrangement the Local Fund Board save from the amount contributed by the Municipalities a sum of Rs. 1,440 per annum. It is noted that the amount of Rs. 13,800, set down in the Board's figures as cost of Engineering Establishment in 1880-81, includes Rs. 220 for "Contingencies" or "Miscellaneous" (*vide* G.O., 12th January 1880, No. 69, Financial), which should have been shown separately. The enhanced provision for education is passed subject to the report called for regarding the suggestion of the Director of Public Instruction to establish a Local Fund School on the combined system. The Government note that the services of a vaccinator on Rs. 23 per mensem will be secured to the South-East Wynaad.

6. With these remarks, the Right Honorable the Governor in Council passes the Local Fund Budget of the Nilgiri Circle for 1881-82.

(True Extract.)

R. DAVIDSON,  
Chief Secretary.

To the Board of Revenue, with enclosures.

" Revenue Department,  
" Public Works Department, } with copy of Board's Proceedings.

" Surgeon-General with the Government of Madras.

" Sanitary Commissioner, for Madras.

" Director of Public Instruction.

" Accountant-General,

" President of the Municipal Commissions, Nilgiri District, } with copy of Board's Proceedings.

Exd. J. W. Fischer and J. Wright.

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Gobt. of (1881) Madras.  
FINANCIAL.

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

Dated May, 9th.

Issued

Recd.

Encl.

G.O., 9th May 1881, No. 805.

MAY.

Local Funds—Budgets.—Orders passed on Pro-  
ceedings, Board of Revenue, reviewing the Local  
Fund Budget of the Nilgiri Circle for 1881-82.