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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. ~~152~~ 433 Press ~~Mis.~~

Dated ~~6~~ 3rd March 1855.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue, dated 16th January 1885, No. 152.

Abstract.—Submitting, for the orders of Government, Local Fund budget estimate of Nilgiri circle for 1885-86.

Order—dated 3rd March 1885, No. 433, Financial.

The estimated receipts and charges of the Nilgiri Local Fund circle for 1885-86 are compared below with the revised estimate for the current year and the actuals for the past year:—

Receipts.

	Actuals, 1883-84.	Revised estimate, 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.
Balances—			
Road fund	599	38,440	380
Endowment fund	2,079	2,790	2,450
General fund	5,468	2,520	5,230
Allotments from general revenue—			
Provincial funds—			
For roads	1,17,000	62,500	72,000
„ schools	..	200	540
„ general purposes	2,500	15,000	12,000
Special funds	14	70	50
Cess on land	6,361	6,500	8,000
Tolls	44,180	40,000	32,000
Fees in schools	..	..	30
Contributions from other circles, &c.	780	580	680
Receipts from endowments, &c.	1,049	690	650
Miscellaneous	3,413	1,020	1,930
Total	1,83,443	1,70,310	1,35,940

Charg

	Actuals, 1883-84.	Revised estimate, 1884-85.	Estimate, 1885-86.
Grant I.	Rs.	Rs.	Rs.
New works—			
Communications	53,603	66,020	48,650
Buildings	..	2,700	5,000
Repairs—			
Communications	55,296	55,880	35,730
Buildings	2,939	2,320	4,350
Miscellaneous public improvements.	..	..	500
Engineering establishment	16,594	17,200	15,500
Tolls and ferries	199	..	..
Tools and plant	1,140	1,840	1,390
Road fund reserve	..	..	3,780
Contributions to other circles, &c.	..	1,390	1,000

Charges—*continued.*

	Actuals, 1883-84.	Revised estimate, 1884-85.	Estimate, 1885-86.
	Rs.	Rs.	Rs.
Grant II.			
Inspection	515	600	600
Training schools	2	750	1,240
Salary grants	745	110	900
Results grants	85	100	100
Grant III.			
Hospitals and dispensaries	1,705	2,400	2,310
Vaccination	1,183	1,130	1,240
Sanitation	812	1,050	1,040
Cholera	481	490	490
Travellers' bungalows	558	900	900
Miscellaneous	55	210	190
Grant IV.			
Establishment	3,828	4,640	5,250
General reserve	..	1,520	540
Balances—			
Road fund	38,443	380	1,650
Endowment fund	2,786	2,450	2,040
General fund	2,524	5,230	1,550
Total	1,83,443	1,70,310	1,35,940

2. *Revised estimate for* 1884-85.—The opening balance now adopted is in excess of that anticipated in the budget by Rs 4,633; but it is a mistake to ascribe this to the increased receipts from tolls in 1883-84, since the accounts show that only the amount entered against tolls in the [illegible] estimate for 1883-84 (on which depends the balance in the current year's budget) was realized in that year. The special grant of Rs. 2,500 sanctioned for roads in G.O., 15th January 1885, No. 73, will now be added to the receipts and charges. As observed by the Board of Revenue, the estimated collections of land-cess are very low, being only 69 per cent. of the demand. The arrears, which are of long standing, should be speedily adjusted.

3. *Budget for* 1885-86.—In the budget for the ensuing year, credit is taken for a grant from Provincial funds of Rs. 72,000 for roads, agreeably to G.O., 3rd October 1884, No. 2352, and of Rs. 12,000 for general purposes. These are sanctioned in view of the exceptional circumstances of the district, but from the former should be deducted the unexpended balance of the current year's grant for the Kótagiri ghât road. The estimated collections of land-cess form only 81 per cent. of the demand. This is unsatisfactory. Under charges, provision is made for seven new works, the estimates for only two of which appear to have received the requisite sanction. No expenditure should be incurred on the other works until the estimates for the same have been sanctioned. The transfer of the Mettupálaiyam-Gúdalúr road to the Public Works department accounts for the decrease in the allotment for repairs, communications. The Government doubt the propriety of repairing the bungalows at Sígúr and Tippekadu. There is little or no occasion for travellers to halt at either place; and, considering their extreme unhealthiness, it seems unwise to offer facilities for doing so. Supplies cannot be obtained at either place. A bungalow at Masnigudi would answer every purpose that is required, and would be far less unhealthy and more convenient for supplies than either Sígúr or Tippekadu. Possibly the wood-work of the Sígúr and Tippekadu bungalows might be utilized in the erection of a bungalow at Masnigudi. The President is requested to report the views of the Local Fund Board on this proposal, and in the meau time to incur no expenditure on the repair of the Sígúr and Tippekadu bungalows. It is not stated whether the contribution promised by the villagers of Masnigudi for the improvement of water-supply has been, as it ought to be, included in the estimated receipts. The share of the cost of general management chargeable to the Road fund is Rs. 4,160 and not Rs. 4,250 as stated by the Board of Revenue, pensions being a charge on the General fund.

4. The Director's remarks on grant II are awaited, and the Board's revision of grants III and IV are approved.

5. With these remarks His Excellency the Governor in Council passes the budget estimates of the Nílgiri Local Fund circle for 1885-86.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with enclosures.
" Revenue department, with copy of Board's Pr[illegible] No. 152 of 1885.
" Public Works department, with copy of Board's [illegible]gs, No. 152 of 1885.
" Accountant-General.
" Surgeon-General with the Government of Mad[illegible]
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Nil[illegible]

Exd. J. Henricus.

Govt. of 1885 Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 3rd March 1885, No. 433.

MARCH.

Local Funds—Budgets.

Reviewing the Nilgiri circle budget for 1885-86.

BOARD OF REVENUE, 16TH JANUARY 1885, No. 152.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from L. R. BURROWS, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Devála, 13th November 1884, No. 63 :—

I have the honor to submit the revised estimate for 1884-85 and the budget estimate for 1885-86, as approved by the Local Fund Board, Nílgiri Circle, at meeting held on the 4th November 1884.

REVISED ESTIMATE FOR 1884-85.

2. *Receipts.*—The receipts will be Rs. 1,67,811 against the budget estimate of Rs. 1,66,050, showing an increase of Rs. 1,761. A list showing the budget grants with subsequent addition and deduction contains explanations in detail of the variations.

3. *Expenditure.*—The expenditure will be Rs. 1,61,575, excluding closing balances, or nearly the same as budgeted, for the year 1884-85. A statement showing the budget grants with subsequent addition and deduction, with explanations in detail of the variations, is appended.

BUDGET ESTIMATE FOR 1885-86.

4. *Statement I-A., Revenue and Receipts.*—The opening balances of the year will be—

	RS.
Road Fund	—1,050
Endowment Fund...	2,450
General Fund	4,840

giving a total opening balance of Rs. 6,240.

As the revised estimate submitted for 1884-85 will explain, the cause of the *minus* balance under "Road Fund" is, that the Local Fund tolls realised at their sale Rs. 40,000 against Rs. 43,000 estimated in the budget for the year, and against Rs. 44,000, actuals of the year previous. This fall in the sale was due to a combination among the bidders.

5. *Provincial Contributions.*—Government Order of 3rd October 1884, No. 2352, Financial, having promised "such annual grant as the varying circumstances of each year may render necessary," credit has been taken in this budget (in anticipation of Government approval) of the following amounts :—

	RS.
For Roads	72,000
For General Purposes	12,000
Total ...	84,000

The peculiar circumstances of this district are well known to the Revenue Board and Government. Its ordinary assets, derived chiefly from tolls, are exceptionally small, and its requirements and expenditure exceptionally great. As was stated in the last budget report—"It is evident that without very considerable regular and systematic assistance from Provincial Funds, this Board would be utterly unable to make or keep up the roads required." The grant now solicited is absolutely necessary to enable the Circle Board to carry out the works that are considered requisite this year; and the following details, it is hoped, will be found to afford satisfactory explanations as regards their urgency and necessity.

(*a*) *Communications, Original Works—Improvement, Kótagiri Ghât, Rs.* 10,000.—This work was undertaken by Government in G.O., No. 2255 W., dated 1st September 1882. A sum of Rs. 10,000 was granted in 1882-83, and a further grant of Rs. 10,000

was allotted for 1884-85 last year. This amount remains untouched to date, as the estimate submitted to Government last July has not yet been sanctioned. It seems probable that nothing of this money will be spent this year, in which case it will be only the re-allotment of this already sanctioned amount that will be needed. In the Memorandum, No. 680-E, attached to G.O., No. 2352, of 3rd October 1884, the Secretary to Government, Public Works Department, recommends this grant.

(*b*) *Metalling Coonoor-Karteri Road, Rs.* 1,650.—This is merely the balance of an estimate sanctioned by Government last year—*vide* Revenue Board's Proceedings, Mis. No. 5862, of 26th June 1884. Half the amount was allotted for 1884-85, and the remaining half has now to be provided.

(*c*) *Remetalling Maisur-Gúdalúr and Karkur Ghât Road, Rs.* 15,000.—This road is more provincial than district, and, next to the Coonoor Ghât, is the most important in the circle, as the greater part of the grain and other food supplies for the Wynaad are imported on it from Maisur and Malabar. An extract from the Local Fund Engineer's report on this road was embodied in the annual report for 1883-84, and is here repeated :—

"Originally it was thoroughly metalled, and was maintained as a first-class road; but in the Famine of 1877, the immense strain of traffic it had to undergo told most heavily upon it; and since then there has been steady deteriorations until now; all that is left of the metalling is small patches of a square yard or so standing some inches out of the broken surface of the muddy soil like islets in a sea of mud. Fourteen furlongs or nearly two miles were remetalled last year out of the maintenance allotment; but this length forms but a very small bit in a total distance of 25 miles. In 1878 when the road was in the hands of the Public Works Department, Major Morant, the Executive Engineer, submitted a proposal for remetalling the whole or a portion of it, but nothing was done.

The need for thorough remetalling is most urgent. The work would cost about Rs. 30,000 for, say, 20 miles, the remaining five being attended to out of maintenance."

These remarks show the urgent need of work. In the Memorandum (No. 680-E) attached to the Government Order quoted above, the Secretary to Government, Public Works Department, recommends this grant.

(*d*) *Opening Road to the Kundahs, Rs.* 10,000.—This road is considered a most pressing want by the planters and other inhabitants of the Kundahs.

During the rainy season they are cut off entirely, for weeks together, from communication with Ootacamund and Coonoor by the floods in the Kundah river, which is unbridged and which is always a dangerous stream to cross. Coolies are often carried away and drowned, and this year alone three such deaths have been officially reported.

Memorials petitioning for a road have been frequently submitted to Government by planters and other inhabitants of the Kundahs, and in G.O., dated 11th January 1884, No. 74 W., Public Works, His Excellency the Governor recognized the necessity for better means of communications and promised aid from Provincial Funds.

In pursuance of this order of Government, steps are being taken for tracing a road, and this preliminary work will soon be completed. It will then be possible to fix the exact spot at which the Kundah river is to be crossed, and the Local Board consider that the first requisite in (providing) this new means of communication is the bridge. When this has been constructed a large and important division of the district will be brought into permanent connection with the rest. Reference is invited to Revenue Board's Proceedings of 21st May 1884, No. 1725, regarding this road.

(*e*) *Opening Road to Lovedale from Fair Lawns, Ootacamund, Rs.* 10,000.—An estimate for this work is being prepared in accordance with the suggestion of the Chief Engineer, Public Works Department, who personally pointed out the line of the road to the President and Local Fund Engineer. It follows an old trace which has never been opened. The new road will open out a new part of the country now inaccessible to wheel traffic, and will form one of the most beautiful carriage drives in the neighbourhood of Ootacamund.

(*f*) *Opening Bridle Road from Konavakarai to Kótagiri Ghât, Rs.* 2,000.—This road has been asked for by the planters in the neighbourhood of Konavakarai. At present the produce of their estates has to be sent to Kótagiri to reach the Kótagiri-Mettupálaiyam Ghât, though the ghât is just about a mile away on the opposite side

of the valley. The new road is to wind down this valley and pass the Kótagiri Ghât in the 6th mile. It will effect a saving in distance of nearly three miles.

6. The total for the above works, which are all classed under "Original Works, Communications," is Rs. 48,650. The balance of the grant solicited, Rs. 23,350 (Rs. 72,000—Rs. 48,650), is needed to make up the deficit in the circle expenditure on maintenance of roads, establishments, reserve, &c.

Consideration is solicited to the fact that for the year in question the annual Government contribution for maintenance of roads has been withdrawn.

This sum has always been Rs. 30,470, and, deducting the allowance for the roads to be transferred to the Public Works, should have been in present budget Rs. 14,170. A further loss in income of over Rs. 10,000 is sustained in the tolls that go with the Mettupálaiyam-Gúdalúr road.

7. For the General Fund, Rs. 12,000 are credited as a Government grant, and the explanations to be given are as follows :—

As explained in the President's letter, No. 39, of 5th November 1883, submitting budget for 1884-85, the General Fund of this district is permanently unable to meet its expenditure from its receipts. The receipts consist of one-third land-cess about Rs. 2,000, bungalow fees, &c., Rs. 2,760, sale of medicines, &c., making with opening balance Rs 7,600. The expenditure amounts to Rs. 20,210, thus causing a deficit, Rs. 12,810.

The chief item in this deficit is the sum of Rs. 5,000, the cost of building a hospital at Kótagiri.

In G.O., No. 2066, Financial, dated 18th September 1883, Government, on the recommendation of the Surgeon-General, sanctioned a grant of Rs. 1,300 for the site and premises occupied by the Apothecary. This purchase has been concluded at a cost of Rs. 3,300, of which Rs. 1,300 represents the Government contribution and Rs. 2,000 private subscriptions.

A balance of Rs. 930 now remains to credit of Hospital Funds, and it is proposed that the Local Fund Board take over this balance with the land and buildings purchased and erect a hospital and dispensary. The want of these buildings is very urgent. An Apothecary is maintained at Kótagiri, but for the poorer classes who flock in from outlying portions of the district, which are more or less unhealthy, he is practically useless, as there is no building for their reception. An old out-house, originally a cow-shed belonging to the Apothecary's quarters, is used as a dispensary, but it is, as may be imagined, utterly unsuitable. The further deficit over and above the special expenditure of Rs. 5,000 is due to no special cause, but to the fact that the assets of this fund are, as have been said, *chronically* insufficient to meet the demands on it.

8. If Government are pleased to sanction the grant of Rs. 12,000, the General Fund will close with a balance of Rs. 1,390. This General Fund has always been liberally aided by Government. The grants given in previous years are—

	Rs.
In 1881-82	18,610
In 1882-83	17,000
In 1883-84	2,500
In 1884-85	15,000

9. Credit is taken for Rs. 540, being share of contribution from Government, Educational Department, for Normal School at Wellington. Also for Rs. 30, being fees from pupils in the same school.

10. *Land-cess.*—The receipts from land-cess are taken at Rs. 8,000 against Rs. 6,500, the revised estimate for the current year, and Rs. 6,360, the actuals of the previous year (1883-84). The increase is due to the completion of the settlement over the whole of the district with the exception of the Wynaad.

11. *Tolls.*—According to G.O., No. 2352, Financial, of 3rd October 1884, two-thirds of the tolls derived from the Mettupálaiyam-Gúdalúr Road are to be made over to the Circle Board. These tolls amount to about Rs. 30,000, and credit has accordingly been taken for Rs. 20,000. The other tolls of the district amount to Rs. 12,000.

12. *Miscellaneous.*—All these receipts amount, when combined, to about Rs. 2,260. No item here calls for any remarks, except that of Rs. 930. This amount, the unexpended balance of the subscription raised for a hospital and dispensary at Kótagiri, and being now transferred to Local Funds, has been treated as a receipt in the budget. The other items, as will be seen from the accompanying statements, show no divergence from previous years.

13. The total receipts for the year will thus aggregate Rs. 1,34,120, against Rs. 1,30,510, expenditure, leaving a closing balance of Rs. 3,610.

14. *I-B. Expenditure.*—The expenditure under Original Works, Communications and Civil Buildings has already under head Revenue and Receipts had all explanations given regarding the works proposed, in accounting for the necessity for soliciting Government aid.

15. In Repairs under Communications, the maintenance allowances have been increased in the following instances, and the sanction of Government for these is solicited.

(*a*) *Mettupálaiyam-Kótagiri Ghât Road*—

	Rs.
Alteration from 20 miles, at Rs. 115	2,300
Do. to 18 „ at „ 280	3,600
Increase ...	1,300

The increased rate is recommended, because the present allowance is found inadequate. The road is a steep ghât, subject to a heavy rainfall, the surface is unmetalled, and, as much damage occurs, constant repairs are needed. In addition to the maintenance, special allotments from storm repairs have had to be asked for and obtained every year. With an adequate grant, such as now solicited, the necessity for these further allotments will be done away with, and the road could be gradually improved and metalled. The grant asked for under Original Works is entirely for widening the road, much of which is cut out of rock or rocky soil and is only 8 or 9 feet wide. The actual length of the road is 18 miles and not 20 as erroneously entered heretofore.

(*b*) *Coonoor-Kótagiri Road*—

	Rs.
Alteration from 12 miles, at Rs. 75	900
Do. to 12 „ at „ 100	1,200
Increase ...	300

This is an important carriage road partially metalled for which Rs 75 per mile is inadequate. Most of the other bandy-roads, though classed under head *minor*, have Rs. 100 per mile, and it is impossible in this district to maintain a cart road in efficient order under this rate.

(*c*) *Ootacamund-Maisur Road* (*Sigúr Ghât*)—

	Rs.
Alteration from 24 miles, at Rs. 150	3,600
Do. to 24 „ at „ 175	4,200
Increase ...	600

This road is a very steep ghât needing a great deal of careful attention. From want of sufficient funds, it has always, since its transfer to the Circle Board, been in bad order. It was scarcely passable in 1882 for wheeled traffic; and His Excellency the Governor, who passed down *en route* to Maisur, directed attention to its condition. With an increased allowance it will be possible to gradually metal the road, and provide proper timber or stone coverings for the tunnels in place of the rotten logs at present in use, and which are a constant source of danger to traffic.

(*d*) The only other alteration is under minor roads, and is in the case of the Kótagiri-Kil-kótagiri Road. This was extended last year, but not being measured,

the length was roughly estimated at 7½ miles. Being now opened, its actual length is found to be 10 miles. This length is entered in budget; and, at the old rates of Rs. 70 per mile, amounts to Rs. 700 against Rs. 530 given in last budget.

16. *Civil Buildings—Repairs.*—In addition to the ordinary repairs, a sum of Rs. 3,000 is entered for special repairs to three bungalows, one of which, that at Sígúr, has not heretofore been included in the Circle list. This building was not handed over when the Department of Public Works transferred their works to the Circle Board; but as it was in no one's care, and fast going to ruins, the Board have resolved to assume charge of it.

This and the bungalows at Nadgani and Tippacadu are the buildings for which special repairs are provided.

(*a*) The Sígúr bungalow needs re-roofing, plastering, and doors and window shutters in place of old ones destroyed. Rs. 500 are provided for this.

(*b*) The Tippacadu bungalow is in ruins. The roof is falling in from decay of timbers, and the walls are failing from leakage and undue exposure. Almost entire reconstruction will be needed, and Rs. 2,000 is estimated cost.

(*c*) At Nadgani the bungalow needs roofing, general repairs, and re-fittings, and cost is set down at Rs. 500.

17. *Engineering Establishment.*—In consequence of the transfer of the Mettupálaiyam-Gúdalúr Road, a reduction of an overseer and his establishment has been made, resulting in a saving of Rs. 1,700.

18. *Miscellaneous Public Improvements.*—A sum of Rs. 500 is provided under this head for the purpose of improving the water-supply at Musnagudi. This is a village which it is of importance to maintain, as it is the only one on the road between Ootacamund and Maisur frontier (a distance of 24 miles). Its present water-supply is most malarious and bad, and if this is not soon improved the place is likely to become completely deserted. Its utility as a place of rest, supplies and protection for traffic, and also as a centre of district administration, renders it very necessary that the Circle Board should help. The people of the place have collected about Rs. 400 for the purpose and hope to raise their fund to Rs. 500. The improvement project is the restoration of a small tank, estimated to cost about Rs. 1,000.

19. *Grant II, Education.*—A sum of Rs. 560 in excess of the sum provided for in 1884-85 is budgeted for, to meet salary grants for the additional schools, the particulars of which are given in the accompanying statement, and also for providing for the wants of the Wellington Normal School, as shown in the accompanying statement.

20. *Grant III, Sanitation—Medical Services, &c.*—Under "Diet of Patients," only Rs. 1,000 have been provided against Rs. 1,200 for 1884-85. This reduction is made with reference to the actuals of 1883-84.

(*a*) A sum of Rs. 940 has been provided against Rs. 830 under "Vaccination, Establishment." The increase, Rs. 110, is to meet the Wynaad allowance of Rs. 9 per month of the Vaccinator working in the South-east Wynaad.

(*b*) As the Coonoor Ghât Road is to be transferred to the Public Works Department from April next, no provision is made for the Conservancy Establishment hitherto employed on this road. The particulars of proposed expenditure are given in the accompanying statement, and the total amount under sanitation will be Rs. 1,040.

(*c*) It is considered necessary to provide Rs. 100 to meet charges on account of lunatics, as non-provision for this charge renders sometimes special applications necessary.

(*d*) Rupees 60 have been provided to meet an allowance sanctioned by Government in G.O., No. 391 P., dated 22nd February 1883, for clerical work in the Sanitary Inspector's office.

21. The Endowment Fund calls for no remark.

22. *Grant IV, Miscellaneous.*—(*a*) An increase of Rs. 5 per mensem for the Local Fund Auditor's salary, being the regular increment, has been provided in accordance with G.O., dated 26th October 1881, No. 2021. (*b*) Rs. 600 is also provided for salary of the recently-appointed Accountant, sanctioned in Board's Proceedings, Mis. No. 6668, dated 17th July 1884, who is working in the Account Department of the Collector's office. (*c*) Rupees 1,000 have been entered against Rs. 830 as contribution for Controlling Establishment at the Presidency, with reference to the actuals of the previous year; also a slight increase of Rs. 10 in the establishment of the Local Fund Board's office, being the increase to the salary of the Local Fund peon sanctioned in Board's Proceedings, No. 6445, dated 22nd August 1882. This was omitted by an oversight in previous budget. (*d*) Under "Travelling Allowances" to non-official members, Rs. 1,000 against Rs. 1,200 for 1884-85 have been entered. This reduction is made with reference to the actuals of 1884-85. (*e*) A sum of Rs. 120 has been provided under Law charges to meet the expenses which may be incurred in the suit sanctioned in Revenue Board's Proceedings, Mis. No. 3054, dated 2nd September 1884.

The other items do not call for special remark.

23. The year will close with a balance of Rs. 3,610; of this there will be balances under—

	Rs.
Road Fund	
Endowment Fund	180
General Fund	2,040
	1,390
Total ..	3,610

ENCLOSURE No. 1.

Proceedings of a Special Meeting of the Nilgiri Local Fund Board held on Tuesday, the 4th November 1884.

* * * * *

Read Board's Proceedings, Mis. No. 10044, dated 23rd October 1884, communicating G.O., No. 2352, dated 3rd October 1884, passing orders on correspondence regarding transfer of the maintenance of Mettupálaiyam-Gúdalúr Road to the Public Works Department.

The resolution of the Government amounts to a permanent reduction of over Rs. 24,000 annually in the Local Fund Board revenue as follows:—

Taken by Government.

	Rs.
For Tolls	31,300
Usual annual contribution for Roads	30,470
Total ..	61,770

Given by Government.

Relief from maintaining Mettupálaiyam-Gúdalúr Road ..	16,300
Two-thirds of Tolls	20,860
Total ..	37,160
Balance ..	24,610

The Board feel that this reduction is a source of great perplexity in the matter of fixing a permanent Engineering Establishment. Their present establishment is altogether out of proportion to their income as reduced above; but as the Government are good enough to promise that they will give in addition such annual grant as the varying circumstances of each year may

render necessary, and as for the year 1885-86 they have several important and urgent works in view, the Board resolve not at present to propose any further reduction in the Engineering establishment than one Overseer and his establishment.

2. Read revised budget for 1884-85 and draft budget for 1885-86 of the Nilgiri Local Fund Board.—Passed.

READ—the following letter from L. R. BURROWS, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 29th November 1884, No. 67:—

With reference to G.O., Financial, No. 2352, dated 3rd October 1884, communicated with Board's Proceedings, Mis. No. 10044, dated 23rd October last, directing me to state exactly what are most urgent requirements of this Circle Board for next year, I have the honor to state that the requirements were noted and particularized in my letter, No. 63, dated 13th November 1884, submitting Circle Budget for 1885-86.

READ—the following letter from L. R. BURROWS, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 10th December 1884, No. 71:—

Adverting to Board's Proceedings, Mis. No. 10348, dated 4th November 1884, requiring me to submit revised proposals with reference to G.O., No. 2352, dated 3rd October 1884, regarding the strength and cost of the Local Fund Engineering Establishment, I have the honor to refer to my letter, No. 63, dated 13th November 1884, submitting the Budget proposals, which deal fully with the question of the strength of the Engineering Establishment.

READ—the following letter from L. R. BURROWS, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 6th December 1884, No. 70:—

In continuation of my letter, No. 63, dated 13th November 1884, submitting the Circle Budget for 1885-86, I have the honor to submit the road map of this circle for the information of the Board and Government.

READ—the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated 26th November 1884, No. 6494:—

With reference to Grant III of the 1885-86 Local Fund Budget Estimate of the Nílgiri Circle, I have the honor, by order, to draw your attention to G.O., No. 727, dated 17th April 1879, Financial Department, paragraph 4, which exempts this circle from contributing to the up-keep of the Medical College.

2. In the budget under review, no provision is made on account of the charges for the Medical Subordinate Reserve or for the additional Cutler's Establishment in the Medical Stores, although in the Accountant-General's letter, embodied in G.O., 24th March 1884, No. 634, Financial Department, the Nílgiri Circle is included as a contributor to the Medical Staff (reserve). I am of opinion that this circle should contribute to both of these charges.

READ—the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated 10th December 1884, No. 1572:—

I have the honor to report, for the information of the Board of Revenue, that it is proposed by the Nílgiri Local Fund Board to allot Rs. 1,040 and Rs. 1,240 for

Sanitation and Vaccination, respectively, against Rs. 1,050 and 1,130 for the current year. The former amounts to 39 per cent. of available income; it may be accepted. It will be distributed as follows :—

	Rs.
Conservancy	620
Improvement of water-supply	200
Do. of village-sites	120
Miscellaneous sanitary improvements	100
Total ...	1,040

The vaccination grant also is adequate. Four vaccinators are employed.

RESOLUTION—dated 16th January 1885, No. 152.

The Local Fund Budget Estimate of the Nílgiri Circle for 1885-86 is submitted for the orders of Government.

REVISED ESTIMATE FOR 1884-85.

2. *Statement I-A, Revenue and Receipts.*—The opening balance given by the President differs slightly from that reported by the Accountant-General, whose figures will be adopted for the purposes of the revised estimate. The balance is distributed among the Minor Funds as shown below :—

	Rs.
Road Fund	38,443
Endowment Fund	2,786
General Fund	2,524
Total ...	43,753

The above balance exceeds that anticipated in the budget by Rs. 4,633, the increase being due to increased receipts under Tolls in 1883-84. Under Allotments from General Revenue, credit is taken for a provincial grant of Rs. 60,000 for communications and of Rs. 15,000 for general purposes, as sanctioned in the budget. The Circle Board have lately applied for an additional grant of Rs. 2,500 for the repair of damages done to the roads and bridges by the heavy rains, and the application has been submitted for the orders of Government with the Board's Proceedings, dated 12th December 1884, No. 4283. Land-cess is expected to yield Rs. 6,500—the amount entered in the budget. The estimated collections, however, are only 69 per cent. of the demand. The years to which the arrear balance of Rs. 2,867 relates are not shown in the Demand, Collection and Balance Statement annexed to the revised estimate. The omission will be supplied in this office. The income from tolls is entered as Rs. 40,000 against the budget estimate of Rs. 43,000, and the decrease is attributed to a combination among the bidders at the sale of the farms. The *minus* entry of Rs. 759 against "Debt head accounts," represents the payment made in excess of the amount actually due to the Public Works Department in 1879-80, and debited to the head "Suspense account." This entry will be struck out, the amount having been already adjusted by the Accountant-General in the opening balance for 1883-84; the Government have also in their Order, dated 21st November 1884, Mis. No. 2692, Financial Department, since sanctioned the refund thereof to Local Funds, and authorized the Examiner of Public Works Accounts to make the necessary adjustment in his accounts. The other items of receipts are not important. The total assets are Rs. 1,67,811, distributed as follows :—

	Rs.
Road Fund	1,43,330
Endowment Fund	3,456
General Fund	21,025
Total ...	1,67,811

3. *Statement I-B, Expenditure.*—The outlay on "New Works—Communications" is estimated at Rs. 66,017 against Rs. 63,900 sanctioned in the budget, the small increase being due to subsequent allotments sanctioned by the Board. The allotment for Civil Buildings shows a decrease of Rs. 300, owing to the detailed estimate for re-roofing the Apothecary's quarters at Gúdalúr having fallen short of the original approximate estimate by this amount. The provision for repairs, both under Communications and Civil Buildings, is a repetition of the budget figures, viz., Rs. 53,380 and Rs. 2,320. As the Circle Board anticipate a deficit under the Road Fund, the sum of Rs. 1,725 provided by them as a reserve under this fund will be struck out, and the Road Fund will thus close with a balance of Rs. 378. The allotment under Grant II is Rs. 2,566, against an estimate of Rs. 2,280, the increase occurring under Salary Grants. Under Grant III, Rs. 22 and 5, respectively, will be provided on account of the Medical Subordinate Reserve Staff and the additional Cutler's Establishment, as required in G.Os., dated 24th March 1884, No. 634, Financial Department, and dated 5th April 1884, No. 772, Financial Department, and Rs. 120, entered under "Advances recoverable," will be struck out as not being a final charge. The other items of expenditure do not call for notice. The following is an abstract of the revised estimate of charges as modified by the Board :—

Items.	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	66,017	...	...	66,017
Civil Buildings	...	...	2,700	2,700
Repairs—				
Communications	53,380	...	...	53,380
Civil Buildings	...	450	1,870	2,320
Engineering Establishment	16,506	62	682	17,200
Tools and Plant	1,766	6	68	1,840
Contributions to other Circles	388	...	...	388
Do. to Provincial Funds	1,000	...	..	1,000
Total Grant I ...	1,39,057	518	5,270	1,44,845
Do. II ...	...	...	2,566	2,566
Do. III ...	...	490	5,692	6,182
Do. IV ...	3,895	...	745	4,640
General Reserve	...	...	1,524	1,524
Total Expenditure ...	1,42,952	1,008	15,797	1,59,757

4. Deducting these charges, from the assets shown in paragraph 2 *supra*, the balances in round numbers are—

	Rs.
Road Fund	380
Endowment Fund	2,450
General Fund	5,230
Total ...	8,060

These balances will be carried forward to the budget for 1885-86.

BUDGET ESTIMATE FOR 1885-86.

5. *Statement I-A, Revenue and Receipts.*—In their Order, dated 3rd October 1884, No. 2352, the Government called upon the President to state his most urgent requirements for the ensuing year, in view to an allotment being made from Provincial Funds. In reply to this call, the President reports in his letter, dated 29th November 1884, No. 67, read above, that the requirements of the circle have been already noted in his letter giving cover to the budget for 1885-86, from which it appears that Rs. 72,000 are required for communications and Rs. 12,000 for general purposes, as

shown below. The former amount is stated to be absolutely necessary to meet the expenditure on the undermentioned important works, which are urgently required :—

		Rs.
1.	Improvement of Kótagiri-Ghât Road	10,000
2.	Metalling Coonoor-Kartari Road	1,650
3.	Re-metalling Mysore, Gúdalúr and Karkar Ghât Road	15,000
4.	Opening road to the Kondahs	10,000
5.	Opening road to Lovedale	10,000
6.	Opening bridle-path from Konavakara to Kótagiri Ghât ...	2,000
7.	Amount required to meet expenditure on the maintenance of existing roads, establishments, &c., so as to close the Road Fund with a small balance	23,350
	Total ...	72,000

As regards the sum of Rs. 12,000 required for general purposes, the President states that the General Fund of the circle is permanently unable to meet its annual charges from receipts. The proposed expenditure in 1885-86, including Rs. 5,000 required for the construction of the hospital and dispensary at Kótagiri, where the want of such an institution is much felt, amounts to Rs. 20,210 against an income of Rs. 7,600. In addition to these grants, Rs. 540 are expected from Provincial Funds as grant-in-aid for the Local Fund Normal School at Wellington, the opening of which was sanctioned in G.O., Financial Department, dated 18th March 1884, Mis. No. 594. Land-cess is estimated to yield Rs. 8,000 against Rs. 6,500 in the current year, the increase being ascribed to the completion of the settlement over the whole of the district, with the exception of the Wynaad. Two-thirds of this amount—Rs. 5,330 (not Rs. 6,000 as entered by the President)—will be credited to the Road Fund. Under Tolls, credit is taken for two-thirds of the sum of Rs. 30,000 estimated to be realized from the toll-gates on the Mettupálaiyam-Gúdalúr road, agreeably to G.O., Financial Department, dated 3rd October 1884, No. 2352, in addition to Rs. 12,000, which it is anticipated that the other toll-bars in the circle will yield. The other items of receipt do not call for remark. The total assets are Rs. 1,35,940, distributed as follows :—

	Rs.
Road Fund	1,10,180
Endowment Fund	3,100
General Fund	22,660
Total ...	1,35,940

6. *Statement I-B, Expenditure—Grant I, Public Works.*—Under New Works, Rs. 48,650 are assigned for the first six roads enumerated in paragraph 5 *supra*, and Rs. 5,000 for the construction of the hospital and dispensary at Kótagiri. For road repairs, Rs. 35,730 are allotted against Rs. 53,380 in the current year's budget, the decrease being due (1) to the omission to provide Rs. 20,020 for the maintenance of the Mettupálaiyam-Gúdalúr road (Items Nos. 1, 2 and 5 of Part II, and 11, 12, 36 and 37 of Appendix to Part II, of the budget for 1884-85), to be handed over to the Public Works Department in accordance with G.O., Financial Department, dated 7th May 1884, No. 1025; (2) to the higher rate of maintenance grants (Rs. 2,200) provided for three roads (Items Nos. 3, 4 and 6 of Part II of the current year's budget); and (3) to the increased mileage of a road on account of which an enhanced provision of Rs. 170 was made (Item No. 20 of Appendix to Part II), as explained in paragraph 15 of the President's letter. Rs. 4,350 are provided for the repair of buildings, including Rs. 3,000 for the special repair of the three bungalows at Sígúr, Teppacadu and Nadgani. The last two are already in charge of the Local Fund Board, who now propose to take over the first also, as it is going to ruin for want of care. The building was not handed over to the Board by the Public Works Department at the original transfer of works. As the maintenance of the Mettupálaiyam-Gúdalúr Road has been ordered to be transferred to the Public Works Department with effect from 1st April 1885, revised proposals regarding the strength and cost of the Local Fund Engineering establishment were called for in G.O., Financial Department, dated 28th October

1884, Mis. No 2489. In his letter, dated 10th December 1884, No 71, read above, the President reports that these proposals are fully dealt with in his letter forwarding the budget, wherein it is proposed to abolish an Overseer and his establishment hitherto employed on the above road, at a saving of Rs. 1,700. The cost of the Local Fund Engineering establishment for 1885-86 is thus Rs. 15,500, or 16·5 per cent. of the proposed outlay on works, and this provision will be allowed to stand, subject to the orders of Government in regard to the amount of provincial grant applied for by the Circle Board. The share of the cost of this establishment of tools and plant and of general management chargeable to the Road Fund, should be, respectively, Rs. 13,880, Rs. 1,240 and Rs. 4,250. The Road Fund Reserve at 10 per cent. of the actual receipts should be Rs. 3,780. The total Road Fund expenditure amounts to Rs. 1,08,530, leaving a balance of Rs. 1,650.

7. *Grant II—Education.*—The Circle Board have allotted Rs. 2,840 for Educational operations against Rs. 2,280 in the current year. For Inspection, the current year's grant is repeated. Rs. 1,240 are assigned for the Normal School at Wellington against Rs. 750 in the current year, the increase being due to the provision made for the establishment sanctioned in G.O., Financial Department, dated 18th March 1884, Mis. No. 594. The other items under this grant do not call for remark. The remarks of the Director of Public Instruction on this portion of the budget are awaited.

8. *Grant III—Medical and Sanitary.*—There is only one dispensary maintained by the Local Fund Board, viz., that at Gúdalúr. The pay of the medical subordinate in charge of it is, however, wholly paid from Provincial Funds. To meet the other charges of this institution, Rs. 2,310 are provided against Rs. 2,510 in the current year, the decrease appearing under "Diet of patients," which has been fixed with reference to the actuals of 1883-84. The Surgeon-General considers the provision adequate. The grant for Vaccination is Rs. 1,240 against Rs. 1,130 in the current year, and that for Sanitation Rs. 1,040 against Rs. 1,050. The allotments under these heads are approved by the Sanitary Commissioner. As no provision is made either for the Medical Subordinate Reserve Staff or for the additional Cutler's Establishment, Rs. 20 and Rs. 10, respectively, will be entered under these heads.

9. *Grant IV—Miscellaneous.*—The provision for the Controlling Establishment a the Presidency should be Rs. 1,050, the actual of 1883-84. The General Reserve a 10 per cent. of the actual receipts is Rs. 540.

10. The following is an abstract of the Budget as revised by the Board :—

Receipts.			Charges.				
		Rs.				Rs.	Rs.
Road Fund		1,10,180		Road Fund ...		1,04,280	-
Endowment Fund ...		3,100	Grant I.	Endowment Fund...		570	
General Fund ...		22,660		General Fund ...		11,050	
							1,15,900
			Grant II.	General Fund ...			2,840
			Grant III.	Endowment Fund...		490	
				General Fund ...		5,680	
							6,170
			Grant IV.	Road Fund ...		4,250	
				General Fund ...		1,000	
							5,250
			General Reserve				540
			Balances.				
			Road Fund			1,650	
			Endowment Fund			2,040	
			General Fund			1,550	
							5,240
Total ...		1,35,940		Total ...			1,35,940

APPENDIX.

BUDGET ESTIMATE of the Local Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

A.—Revenue and Receipts.

Items.	Estimate, 1885-86. Detail (Minor Head).	Estimate, 1885-86. Total (Major Head).	Estimate, 1884-85.	Actuals, 1883-84.
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	380		37,340	599
(*b*) Endowment Fund	2,450		630	2,079
(*c*) General Fund	5,230		1,150	5,468
		8,060		
2. Allotment from General Revenue—				
(*a*) Provincial Funds. for Roads	30,000		60,000	1,17,000
for General purposes ...	12,000		15,000	2,500
for Education	540		...	...
(*b*) Special Funds—				
Surplus Pound Fund	50		...	14
		84,590		
3. Rates and Taxes—				
(*a*) Cess on Land	8,000		6,500	6,361
(*b*) Local Fund Tolls	12,000		43,000	44,180
Two-thirds Tolls on Mettupálaiyam-Gúdalúr Road	20,000		...	...
		40,000		
4. Fees in Schools and Training Institutions.		30	...	...
5. Contribution from other Circles and Municipalities—				
(*a*) Ooty, for Educational Inspection ...	240		240	240
Do. for Public Works Department.	100			
(*b*) Coimbatore Circle for two miles of Kótagiri ghát	120		120	100
	220			
		680	220	440
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Education	...		...	...
(*b*) Hospital and Dispensaries—				
(*c*) Choultries	490		490	490
Rents of escheated lands of Nadgani Chattram	60		60	120
Private Contributions	...		...	315
(*d*) Market Rents	100		200	124
		650		
7. Miscellaneous—				
(*a*) Miscellaneous (Fees and Fines) ...	100		150	382
(*b*) Sale of Materials	100		100	...
(*c*) Sale of other property, (manure, Gúdalúr bandy-stand)	...		50	76
(*d*) Bungalows	600		600	608
(*e*) Private Contributions	930		...	...
(*f*) Sale of Medicines	200		200	172
		1,930		
Advances Recoverable	...		...	199
Refunds of Expenditure	...		...	1,976
Suspense Account	...		...	...
		...		
Total ...		1,35,940	1,66,050	1,83,443

Estimate of Demand, Collections and Balance of Land-cess for the Official year 1885-86.

	Demand for 1885-86.	Collection in 1885-86.	Balance at the End of March 1886.
Arrears	2,867	1,500	1,367
Current	7,000	6,500	500
Total ..	9,867	8,000	1,867

I-B.—*Expenditure*, 1885-86.

Items.	Estimate, 1885-86. Detail (Minor Head).	Estimate, 1885-86. Total (Major Head).	Estimate, 1884-85.	Actuals, 1883-84.
	RS.	RS.	RS.	RS.
GRANT I—*Public Works.*				
(*a*) New Works—				
Communications	48,630		63,900	53,603
Civil Buildings	5,000		3,000	...
Miscellaneous Public Improvements ...	...		...	...
		53,650		
(*b*) Repairs—				
Communications	35,730		53,380	55,296
Civil Buildings	4,350		2,320	2,939
Miscellaneous Public Improvements ...	500		...	...
		40,580		
(*c*) Establishment—				
Cost of Local Fund Board's Engineering Establishment		15,500	17,200	16,594
(*d*) Tolls and Ferries		...	...	199
(*e*) Tools and Plant		1,390	1,840	1,140
(*f*) Contingencies		...	..	...
(*g*) Road Fund Reserve		3,780	4,630	...
(*h*) Contribution to Provincial Services (cost of old jail buildings)		1,000	1,000	...
Total, Grant I ...		1,15,900	1,47,270	1,29,771
GRANT II—*Education.*				
(*a*) Payment for inspection including travelling allowance	600	600	600	515
(*b*) Training Schools	1,240	1,240	750	2
(*c*) Grant-in-Aid—				
Salary Grants	900		830	745
Results Grant	100	1,000	100	85
Total, Grant II ...		2,840	2,280	1,347
GRANT III—*Sanitation, Medical Services, &c.*				
(*a*) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	...		...	...
Clerks and Servants	580		580	566
Diet of Patients	1,000		1,200	487
Medicines and Surgical Apparatus ...	300		300	368
Supplies	290		200	136
Contingencies	130		130	
Miscellaneous, Rent, Furniture, &c. ...	100	2,310	100	148
(*b*) Cost of Vaccine Establishment	940		830	876
Batta to Mothers of vaccinated children.	150		150	162
Batta to Vaccinators	150	1,240	150	145
(*c*) Employment of Medical Practitioners ...		...	...	...
(*d*) Sanitary Establishment—				
Scavengering establishments				
Digging wells and clearing tanks and wells	1,040	1,040	1,050	812
Clearing Village-sites				
Miscellaneous Sanitary Operations ...				
(*e*) Markets		...	...	...

I-B.—*Expenditure* (Continued).

Items.	Estimate, 1885-86. Detail (Minor Head).	Estimate, 1885-86. Total (Major Head).	Estimate, 1884-85.	Actuals, 1883-84.
	RS.	RS.	RS.	RS.
(*f*) Choultries	490	490	490	431
(*g*) Bungalow establishment	700		700	558
Miscellaneous	200	900	200	...
(*h*) Contributions				
Provincial Services—				
Medical Staff	20		...	...
Cutler's establishment	10	30	...	...
(*i*) Miscellaneous—				
(*a*) Lunatic charges	100		...	55
(*b*) Salary of the Sanitary Inspector's Clerk	60	160	...	...
Total, Grant III ...		6,170	6,080	4,744
GRANT IV—*Miscellaneous.*				
(*a*) Contribution for Controlling establishment at the Presidency		1,050	830	1,046
(*b*) Establishment at the Collector's office ...		600	...	...
(*c*) Establishment of the Local Fund Board's office		590	580	588
(*d*) Local Fund Audit establishment		840	780	740
(*e*) Miscellaneous—				
Contingencies	100		100	
Stationery	300		300	1,251
Printing	400		400	
Stamps	250		250	
Travelling allowance (batta) to Non-official Members of the Local Fund Board	1,000	1,050	1,200	150
Refund of cess		1,000	...	10
Law charges		...	...	...
Pensions		120	...	43
Total, Grant IV ...		5,250	4,440	3,828
Total Expenditure ...		1,30,160	1,60,070	1,39,690
General Reserve		540	1,850	...
Balances—				
Road Fund	1,650		...	38,443
Endowment Fund	2,040		370	2,786
General Fund	1,550		3,760	2,524
		5,240		
Total ...		1,35,940	1,66,050	1,83,443

ESTIMATE of Receipts and Expenditure of the Road Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

Receipts.	Estimate, 1885-86. Detail (Minor Head).	Estimate, 1885-86. Total (Major Head).	Estimate, 1884-85.	Actuals, 1883-84.
	RS.	RS.	RS.	RS.
1. Balance		380	37,340	599
2. Two-thirds of the collection of Land-cess ...		5,330	4,330	4,240
3. Additional appropriation from Land-cess ...		...	...	...
4. Grant from Government—				
(*a*) Provincial Funds	72,000		60,000	1,17,060
(*b*) Special Funds				
Surplus Pound Fund	50		...	14
		72,050		
		32,000	43,000	44,180
5. Tolls				
6. Contribution from Funds of other Circles and Donations for Roads		320	220	440
7. Miscellaneous				184
Sale of Materials (Tools and Plant)	100		100	
Refund of Expenditure, &c.		100		1,623
Total ...		1,10,180	1,44,990	1,68,280

DETAIL of Allotments for Public Works in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

No.	Public Works Executive Division or Range.	Project. Description.	Amount of Estimate.	Computed Expenditure up to 31st March 1885.	Expenditure in 1885-86. By Local Fund Engineer.	Expenditure in 1885-86. By Civil Officers.	Expenditure in 1885-86. Total.	Remarks.
			RS.	RS.	RS.	RS.	RS.	
		Communications.						
1	Nilgiri Range	Improvements—Kotagiri Ghât			10,000	...	10,000	Estimate sanctioned in Board's Proceedings, dated 26th June 1884.
2	Do.	Metalling Coonoor-Karlieri Road	3,300	1,650	1,650	...	1,650	
3	Do.	Remetalling Mysore Karkur Ghât Road			15,000	...	15,000	
4	Do.	(Opening Kundah Road) Bridge			10,000	...	10,000	
5	Do.	Opening road to Lovedale from Fair Lawns, Ootacamund			10,000	...	10,000	
6	Do.	Opening road from Konavakorai to Kotagiri Mettupalaiyam Cart-road			2,000	...	2,000	
		Civil Buildings.						
1	Do.	Constructing Dispensary and Hospital at Kotagiri			48,650	...	48,650	
					5,000	...	5,000	
		Total			53,650	...	53,650	

II-A.—Detail of Allotments for Public Works in the Nílgiri Circle, Nílgiri District, for the Official Year 1885-86.

No.	Public Works Executive Division or Range.	Description.	Amount proposed for Expenditure.		Remarks.
			By Local Fund Engineer.	Total.	
		I.—Communications.	Rs.	Rs.	
1	Nílgiri Range	Mettupálaiyam-Kótagiri Ghât road, 18 miles, at Rs. 200 per mile.	3,600		Item No. 4 in Part II of the Budget for 1884-85.
2	Do.	Coonoor-Kótagiri road, 12 miles, at Rs. 100 per mile ..	1,200		Do. No. 3 in do. do.
3	Do.	Ootacamund-Maisur road (Sígúr Ghât), 24 miles, at Rs. 175 per mile.	4,200		Do. No. 6 in do. do.
4	Do.	Maisur-Gúdalúr Karkur Ghât road, 25 miles, at Rs. 350 per mile.	8,750		Do. No. 7 in do. do.
5	Do.	Gúdalúr Sultan's Battery road, 17 miles, at Rs. 140 per mile.	2,380		Do. No. 8 in do. do.
6	Do.	Devala-Cherambady road, 19 miles, at Rs. 225 per mile...	4,280		Do. No. 9 in do. do.
7	Do.	Petty Repairs	11,320	35,730	
		Total ...		35,730	
		II.—Civil Buildings.			
8		Hospitals and Dispensaries	200		
9		Chattrams, Travellers' bungalows and Engineers' offices, &c.	4,150	4,350	
		Total ...		4,350	
		III.—Miscellaneous Public Improvements.			

Part II—*Repairs.*

No.	Public Works Executive Division or Range.	Description.	Amount proposed for Expenditure.		Remarks.
			By Local Fund Engineer.	Total.	
			Rs.	Rs.	
10	Nílgiri Range	Coonoor-Kartari road, 4 miles, at Rs. 100 per mile ...	400		Item No. 13 in Part II of the Local Fund Budget for 1884-85.
11	Do.	Coonoor-Hoolicaldrug road, 4 miles, at Rs. 75 per mile.	300		Do. No. 14 in do. do.
12	Do.	Coonoor-Dolphin's Nose road, 5 miles, at Rs. 100 per mile.	500		Do. No. 15 in do. do.
13	Do.	Wellington Peat Bog road, 2 miles, at Rs. 100 per mile...	200		Do. No. 16 in do. do.
14	Do.	Coonoor-Hallacarai road, 3 miles, at Rs. 70 per mile ...	210		Do. No. 17 in do. do.
15	Do.	Kótagiri-Kodanad road, 6 miles, at Rs. 100 per mile ...	600		Do. No. 18 in do. do.
16	Do.	Kótagiri Old Ghât	250		Do. No. 19 in do. do.
17	Do.	Kótagiri-Kil-Kotagiri road, 10 miles, at Rs. 70 per mile...	700		Do. No. 20 in do. do.
18	Do.	Kótagiri, Cockburn's road, 3 miles, at Rs. 70 per mile ...	210		Do. No. 21 in do. do.
19	Do.	Kótagiri station road, 5 miles, at Rs. 60 per mile ...	300		Do. No. 22 in do. do.
20	Do.	Kartari Pilloor saddle, 4 miles, at Rs. 70 per mile ...	280		Do. No. 23 in do. do.
21	Do.	Kartari-Kolacumbay road, 6 miles, at Rs. 100 per mile...	600		Do. No. 24 in do. do.
22	Do.	Kartari-Devashola road, 9 miles, at Rs. 55 per mile ...	500		Do. No. 25 in do. do.
23	Do.	Kartari-Yallunhulli road, 5 miles, at Rs 70 per mile ...	350		Do. No. 26 in do. do.
24	Do.	Kaity road, 2½ miles, at Rs. 50 per mile	130		Do. No. 27 in do. do.
25	Do.	Ootacamund-Kótagiri road, 12 miles, at Rs. 50 per mile.	600		Do. No. 28 in do. do.
26	Do.	Ootacamund-Devashola road, 9 miles, at Rs. 55 per mile.	500		Do. No. 29 in do. do.
27	Do.	Devashola-Kolacumbay road, 8 miles, at Rs. 50 per mile.	400		Do. No. 30 in do. do.
28	Do.	Ootacamund-Bellicul road, 4 miles, at Rs. 30 per mile ...	120		Do. No. 31 in do. do.
29	Do.	Ootacamund-Avalanche road, 13 miles, at Rs. 75 per mile.	980		Do. No. 32 in do. do.
30	Do.	Nunganad, McIvor's bund road, 6 miles, at Rs. 60 per mile.	360		Do. No 33 in do. do.
31	Do.	Ootacamund, Governor Shola road, 4 miles, at Rs. 100 per mile.	400		Do. No. 34 in do. do.
32	Do.	Pykára Falls road, 4 miles, at Rs. 40 per mile	160		Do. No. 35 in do. do.
33	Do.	Craigmore-Nunganad road, 4 miles, at Rs. 55 per mile ...	220		Do. No 38 in do. do.
34	Do.	Cherambady Sultan's Battery road, 7 miles, at Rs. 50 per mile.	350		Do. No. 10 in do. do.

PART II—*Repairs*—(Continued).

No.	Public Works Executive Division or Range.	Description.	Amount proposed for Expenditure. By Local Fund Engineer.	Amount proposed for Expenditure. Total.	Remarks.
			RS.	RS.	
35	Nílgirí Range	Bridle-paths, Ootacámund Sub-division ... ... 500 Do. Coonoor do. ... ... 400 Do. Kótagiri do. ... ... 300 Do. Wynaad do. 300	1,500		Item No. 39 in Part II of the [illegible] Fund Budget for 1884-85.
36	Do.	Repairs to toll-houses	200		Do. No. 40 in do. do.
				11,320	
		CIVIL BUILDINGS.			
37		Repairs to sixteen chattrams, at Rs. 30 each	480		
		Repairs to six travellers' bungalows, at Rs. 70 each ...	420		
		Special repairs to bungalows	3,000		do.
		Repairs to Engineer's office and Inspector's lodges ...	250		
		Repairs to Gúdalúr hospital	200		do
				4,350	
		Total ...		15,670	

BOARD OF REVENUE, 16TH JANUARY 1885, No. 152.

N.B.—Talukwar statement showing Allotment of the Road Fund for Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

Talukas.	Portion of the Land-Cess raised in the Taluk to be applied to Communications.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.	Remarks.

The whole of the amount raised will be applied to the Nilgiri Circle. There are no talukas.

II.C.—Detail of Charges in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District for the Official Year 1885-86.

Name of Road or Ferry.	Superintendent.		Toll Collectors.		Contingencies.	Total.		Remarks.
	1884-85.	1885-86.	1884-85.	1885-86.	2	1884-85.	1885-86.	
	Number. Amount.	Number. Amount.	Number. Amount.	Number. Amount.				
Nil.								

III.—Statement showing the Receipts and Charges of the Local Fund Schools in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

Names of Schools.	Average Attendance at the time Budget is submitted.	Receipts. Grant from Government. 1884-85.	Grant from Government. 1885-86.	School Fees. 1884-85.	School Fees. 1885-86.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Wellington Local Fund Normal School.	24	203	540	14	30

Names of Schools.	Charges. Salaries of Masters. 1884-85. Number.	Payment under Results Grant.	Payment from School Fees.	Fixed.	Total. 1885-86. Number.	Amounts.	Contribution. Total. 1884-85.	1885-86.	Furniture.	Maps, Books, &c.	Rents.	Total.	Remarks.
1	11	12	13	14	15	16	9	10	27	29	26	32	33
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Wellington Local Fund Normal School.	1	..	..	180	180	570	217	..	100	50	120	1,240	One master on Rs. 40 per mensem and one master on Rs. 20 per mensem.

(Continued).

Names of Schools.	Salaries of Masters.—(Continued). 1885-86. Stipends of Students. 1884-86. Number.	Payment under Results Grant.	Payment from School Fees.	Fixed.	Total. 1885-86. Number.	Amounts.	Maps, Books, &c.	Rents.	Total.	Remarks.
1	16	17	18	19	20	21	22	23	24	25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Wellington Local Fund Normal School.	2	..	..	720	720	4	192	5	360	90

III-B.—List of Salary Grants provided for in the Budget Assignment of the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

No.	Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their Qualifications.	Gross Salary per month.	Grant-in-aid sanctioned per month.
					Rs.	Rs.
1	Kothi	Basel Evangelical Mission.	John Nericombi ..	Middle School Examination.	27	10
2	Karteri		Solamon Beera ..	Fit for elementary school. Know Tamil and Canarese.	12	6
3	Adikarhutti		Nandee		11	6
4	Thuneri		Konga		12	6
5	Anikarai		Chinnappen Nayagam.		11	6
6	Kungumad		David Solamon ..		11	6
7	Mahihutty		Anuntha		12	7
8	Sholur		David John ..		11	6
9	Wellington	Roman Catholic Mission.	Anthonimuthu ..		15	8
10	Yadahutty	Kótagiri Basel Mission.	Samuel		12	6
11	Kunnerimukku ..		Sevana		10	5
12	Kunnutty		Beesa		12	6
				Total ..	156	75 × 12 = 900

ESTIMATE of Receipts and Expenditure of Endowment Fund in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

No.	Designation of Endowment.	RECEIPTS. Balance.	Interest.	Rent and Produce of Lands.	Allotment from Capital.	Contributions and Sale of Medicines.	Total.	EXPENDITURE. Fixed Charges.	Contingent Charges, &c.	Public Works Supervision and Tools.	Allotment for Public Works.	Allotment for Education.	Total.	Balance.	Allotment for other purposes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	(a) *Hospitals and Dispensaries.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Vaccination	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	(b) *Chattrams.*														
1	Yellunhully Chattram	..	..	..	..	..	..								
2	Craigmore do.	..	..	..	..	..	..								
3	Aravanghat do.	..	..	..	..	..	..								
4	Kótagiri do.	..	..	..	..	..	..								
5	Sanaynulla do.	..	..	..	..	..	..								
6	Nunjanad do.	..	..	..	..	..	..								
7	Pykara do.	..	..	..	..	..	..								
8	Naduvatam do.	2,450	..	..	490	..	2,940	490	..	90	480	..	1,060	1,940	..
9	Ouchterlony do.	..	..	..	..	..	..								
10	Barliyár do.	..	..	..	..	..	..								
11	Hamilton's do.	..	..	..	..	..	..								
12	Sirgúr do.	..	..	..	..	..	..								
13	Nadugani do.	..	..	60	..	..	60								
14	Gúdalúr do.	..	..	..	..	..	..								
15	Devála do.	..	..	..	..	..	..								
16	Tippacadu do.	..	..	..	..	..	..								
	Kótagiri Market Fees	..	..	100	..	..	100	..	..	..	..	..	..	100	..
	Rent	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2,450	..	160	490	..	3,100	490	..	90	480	..	1,060	2,040	..

IV-A.—DETAIL of Charges in Public and Charitable Institutions in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

	FIXED CHARGES. Medical Subordinates. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	Superintendent. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	Clerks. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	Servants. 1884-85. Number.	Amount.	1885-86. Number.	Amount.	CONTINGENT CHARGES. Medicines and Apparatus. 1884-85.	1885-86.	Supplies. 1884-85.	1885-86.	Diet of Patients. 1884-85.	1885-86.	Furnitures—Rents and Sundries. 1884-85.	1885-86.	TOTAL. 1884-85.	1885-86.
		RS.		RS.		RS.		RS.		RS.		RS.	5	RS. 580	5	RS. 580	RS. 300	RS. 300	RS. 200	RS. 200	RS. 1,200	RS. 1,000	RS. 230	RS. 230	RS. 2,510	RS. 2,310
(a) *Hospitals and Dispensaries*	..	..	..	..	..	..	..	..	..	..	..	..														
(b) *Chattrams.*													1	30	1	30										
1. Yellunhully Chattram	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
2. Craigmore do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
3. Aravanghat do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
4. Kótagiri do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
5. Sandynulla do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	490	490
6. Nunjanad do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
7. Pykara do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
8. Naduvatam do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
9. Ouchterlony do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
10. Barliyár do.	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70										
11. Hamilton's do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
12. Nadugani do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
13. Sigúr do.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
14. Gúdalúr do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Devalá do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	490	490
16. Tippacadu do.	..	..	..	..	..	..	..	..	..	..	..	..	15	490	15	490	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..														
(c) *Travellers' Bungalows.*													2	144	2	144										
1. Avalanche Bungalow	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132										
2. Kulhutty do.	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144	..	..	..	..	..	..	200	200	896	896
3. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132										
4. Pykara do.	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
5. Nadugani do.	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
6. Tippacadu do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Sigúr do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	200	200	896	896
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	10	696	10	696	..	..	..	..	..	..				

IV-B.—DETAIL of Miscellaneous Sanitary, &c., Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

Locality.	Maistries.	Scavengers.	Miscellaneous	Total.
			Rs.	Rs.
Cleaning towns and villages	...	7	620	620
Digging wells and cleaning tanks and wells ...	...	...	200	
Clearing village-sites	...	...	120	
Miscellaneous sanitary operations	...	...	100	420
Total ...				1,040

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1885-86.

Expenditure.	Estimate, 1885-86. Detail Minor Head.	Estimate, 1885-86. Total Major Head.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
1. Public Works—				
New Works	5,000		3,000	2,939
Repairs	3,870		1,870	
		8,870		
Sanitary and Miscellaneous		500	..	..
2. Public Works Department Supervision		1,540	690	380
3. Tools and Plant		140	70	
4.			..	..
Miscellaneous			..	..
Total, Grant I ..		1,050	5,630	3,405
4. Inspection.—Inspecting Schoolmasters' salary, &c.	600		600	451
5. Grant-in-aid (Salary Grants)	900		830	85
Results Grant	100		100	
		1,000		
6. Normal School	1,120		750	
Miscellaneous	120		..	
		1,240		
Total, Grant II ..		2,240	2,280	1,347
7. Appropriation to Endowment Fund		..	..	..
8. Unendowed Hospital		2,310	2,510	1,786
9. Choultries	940		830	875
10. Vaccination	150		150	145
Batta to vaccinated children	150		160	
Do. to Vaccinators		1,240	1,05	731
		1,040	..	
11. Sanitary Establishment, &c.	20		..	..
Subordinate Medical Reserve Staff	10		..	..
Cutler's Establishment		30	700	558
	700		200	..
12. Bungalow Establishment	200			..
Miscellaneous		900	..	56
	60		..	..
13. Salary of the Clerk of the Senior Medical officer	100		160	..
Lunatic Charges			10	..
Miscellaneous			..	..
Total, Grant III ..		5,680	5,690	4,313

Receipts.	Estimate, 1885-86. Detail Minor Head.	Estimate, 1885-86. Total Major Head.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
1. Balance		5,230	1,150	5,468
2. One-third Land-cess		2,670	2,170	2,120
3. Provincial Grant for Schools		540	..	..
Do. for General Purposes		12,000	15,000	2,500
4.			..	..
5. Avenues		30	..	..
6. Fees in Schools			..	..
7. Educational Receipts				
8. Contribution on account of Educational Inspection from Coonoor Municipality ..	120		120	100
Contribution on account of Educational Inspection from Ootacamund Municipality ..	240		240	240
		360		
		1,130	200	172
		..	..	..
9. Receipts of Unendowed Hospitals		..	..	..
10. Choultries		..	..	..
11. Contribution from Private Individuals in aid of works		..	600	608
12. Contribution from Schools		..	..	6
13. Fees from Travellers' Bungalows		..	100	181
14. Sale-proceeds of School Books		..	150	70
15. Fees and Fines		..	50	464
16. Miscellaneous (Bandy-stand Fees)		..	..	16
Savings and Refunds		..	..	
Miscellaneous		..	..	

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, &c.—(*Continued*).

Expenditure.	Estimate, 1885-86. Detail Minor Head.	Estimate, 1885-86. Total Major Head.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
12. Share of cost of the general management charge-		1,000	610	310
Payable to the General Fund				43
Extraordinary Charges				
Contingencies		1,060	870	821
Total, Grant IV ..			1,800	1,174
Balance ..		644	15,250	9,831
		21,110	4,730	
		1,650		
Total ..		22,760	19,680	11,945
General Reserve				

Receipts	Estimate, 1885-86. Detail Minor Head.	Estimate, 1885-86. Total Major Head.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.	Rs.
Total ..		22,760	19,680	11,945

BOARD OF REVENUE, 16TH JANUARY 1885, No. 152. 27

Abstract of Estimate for 1885-86.

Receipts.	Amount.	Expenditure.	Amount. Minor Head.	Amount. Total Major Head.
	Rs.		Rs.	Rs.
Road Fund ...	1,10,180	Grant I. Road Fund	1,04,280	
Endowment Fund ...	3,100	Do. Endowment Fund ...	570	
General Fund ...	22,660	Do. General Fund ..	11,050	
				1,15,900
		Do. II. General Fund ...		2,840
		Do. III. Endowment Fund ...	490	
		Do. General Fund ..	5,680	
				6,170
		Do. IV. Road Fund	4,250	
		Do. General Fund ..	1,000	
				5,250
		General Reserve		540
		Total ..		
		Balances.		
		Road Fund	1,650	
		Endowment Fund	2,040	
		General Fund	1,550	
				5,240
Total ...	1,35,940	Total ...		1,35,940

(True Copies and Extract.)

Secretary.

To the Chief Secretary to Government, Financial Department,
with twenty-seven enclosures in original, to be returned.
" President, Local Fund Board, Nilgiris.
" Accountant-General.
" Director of Public Instruction.
" Sanitary Commissioner.
" Surgeon-General with the Government of Madras.

Exd. A. Raitt.

422

FINANCIAL DEPARTMENT.

1885.

Board of Revenue,

MADRAS.

Printed February th.

Proceedings, 16*th January* 1885, *No.* 152.

Submitting for the orders of Government *Local Fund Budget Estimate* of Nilgiri Circle for 1885-86.

Detail statement of the Establishment of the Nilgiri Local Fund Board, Office of the Nilgiri Dist[rict]

Government order creating post	Present incumbent's date of appointment to present post	Present incumbent's date of promotion to present post	Name of post	Age of each incumbent on his birthday last	Name of incumbent	Pay of Post: Maximum	Pay of Post: Minimum	Pay of present incumbent	Remarks
			Chuttrums Establishment						
G.O. No 2021 Dy 20th October 1881.	14th November 1882		Lt. Dak	41 years	C. Annuthachary	80	60	65	
G.O. No 486 Dy 29 September 1870 & Do.	12 April 1878	"	Lt. Ben	32 Do.	Thopaikenayk	40	40	40	
do No 102 Dy 29 January 1872	1st May 1881.	"	L.L. Ben	57	D. Upparoo Pillay	9	9	9	
	1st October 1881	"	Chuttrums Establishment	28	P. Rungaloo	2	50	50	
			4 Chuttrums Bungalows	Monegars at 2-8 each + one at 6 Rs per Ro-as			41	41	
G.O. No 617 Dy 1st May 1872		"	6 Bungalows	Establishment			58	58	
G.O. No 277 Dy 19th February 1874			Educational Establishment.						
			Inspecting	School Master about 28	Venkata Row		40	40	
			Dispensary	Coo[lie]			15		
			1 Surgeon	C			8		
			1 Cook				6		
			1 Barber				7		
			1 Toty				12	48	
			Sanitary Establishment						
			6 Toties at 8 Rs	each per mensem + 1 at 3 Rs			51	51	
			Vaccine Establishment						
			30 Vaccinators 1 & 2 class at 23 Rs each per mensem				69	69	
			L[ocal] F[und] Engineers Establishment.						
			1 Engineer	at 150 Rs			150		
			1 Accountt.	at 60 Rs			60		
			1 Clerk	at 40 Rs.			40		
			1 Overseer	at 30 Rs			30		
			1 Storekeeper	at 30 Rs			30		
			1 Draftsman	at 50 Rs			50		
			3 Peons one at 10 + 2 at 8 Rs Each				26		
			3 Overseers one at Rs 100 + 2 at Rs. 90 Each				280		
			3 Do Clerks at 20 Rs Each				60		
			3 Lascars at 8 Rs Each				24		1250 × 12 = 15000.
									Contingencies 350. 15500

A. R. Burns
President L.F.B. Nilgiris

Camp Devalah

Nilgiri

B.P. 152 dy 16th Jany 85

574 87 82

Fin. D. No. 433 dy 3/3

Gen 1.

11/2/85

Rec. 422 185

Papers to be read in Proceedings :—

Current No. 422 of 1885 dated 16th Jany 1885 from Board of Revenue.

Current No. of 188 dated 188 from

Current No. of 188 dated 188 from

ORDER. dy 3rd March 85, No. 433.

The estimated receipts and charges of the Nilgiri Local Fund Circle for 1885-86 are compared below with the revised estimate for the current year and the Actuals for the past year :—

4000 3/3

Receipts.	Actuals 1883-84	Revised Estimate 1884-85	Estimate 1885-86
Balances—			
Road Fund	599	38,440	380
Endowment Fund	2.079	2.790	2.450
General Fund	5,468	2.520	5.200
Allotments from General Revenue—			
Provincial Funds—		62,500	
For Roads	17.000	~~60,000~~	72.000
„ Schools	"	200	540
„ General purposes	2.500	15.000	12.000
Special Funds	14	70	50
Cess on Land	6,361	6.500	8.000
Tolls	44.180	40,000	32.000
Fees in Schools	"	"	30
Contributions from other Circles, &c. ..	780	590	680
Receipts from Endowments, &c.	1.049	690	650
Miscellaneous	3.413	1.020	1.980
Total ..	1.83,443	~~1,67,810~~ 1,70,310	1.35,940

Charges.			
GRANT I.			
New Works.			
Communications	53.603	66.020	48.660
Buildings	"	2.700	5,000
Miscellaneous Public Improvement	"	"	"
Repairs.		55880	
Communications	55,296	~~62,280~~	35,730
Buildings	2.939	2.320	4.350
Miscellaneous Public Improvement	"	"	500
Engineering Establishment ..	16.594	17,200	15.500
Tolls and Ferries	199	"	"
Tools and Plant	1.440	1.840	1.390
Road Fund Reserve ..	"	"	3.780
Contributions to other Circles, &c.	"	1.390	1.000
Miscellaneous	"	"	"
	122771	1,47,350	1.15.900
GRANT II.			
Inspection	515	600	600
Training Schools	2	750	1.240
Local Fund Schools	"	"	"
Salary Grants	745	1.110	900
Results Grants	85	100	100
Miscellaneous	"	"	"
	1347	2.560	2.840
GRANT III.			
Hospitals and Dispensaries ..	1.705	2.400	2.340
Contribution to Medical College	"	"	"
Sanitary Inspection ..	"	"	"
Vaccination	1.183	1.130	1.240
Medical Practitioners ..	"	"	"
Sanitation	812	1.050	1.040
Markets	"	"	"
Choultries	431	490	490
Travellers' Bungalows ..	558	900	900
Miscellaneous	55	210	190
	4744	6.160	6.170
GRANT IV.			
Establishment	3.828	4.640	5.250
GENERAL RESERVE	"	1.520	540
BALANCES—			
Road Fund	384443	380	1.650
Endowment Fund	2786	2.450	2.040
General Fund	2524	5.230	1.650
		1,70,310	
Total	183,443	~~1,67,860~~	1.35,940

2. revised estimate for 1884-85. The opening balance now adopted is in excess of the amount anticipated in the budget by Rs 4033: but this is a mistake & is due to the increased receipts from Tolls in 1883-84, since the accounts show that the amount entered against the item in the revised estimate for 1883-84 (on which depends the balance in the current year's budget) has actually been realized in that year. The special grant of Rs 2500 sanctioned for roads in G.O. 15th January 1885 No 73 will now be added to the receipts and charges. As observed by the Board of Rev. the Land cess estimate is over low. The arrears which are of long standing should be speedily adjusted. The authority under which the circle board has been exempted from paying the contribution for sanitary inspection should be quoted.

3. Budget for 1885-86. In the budget for the ensuing year, Credit is taken for a grant from Provl funds of Rs 72,000 for roads chargeable to G.O. 3rd October 1884 No 2352 Rs 12,000 for general purposes. These are sanctioned in exceptional circumstances of the district.

d cess estimate forms only 81 per cent
the demand, which this is unsatisfactory.
Under charges, provision is made for 7
new works, the estimates for outlays of
which appear to have received the requisite
sanction. No expenditure should be incurred
on the other works before estimates for the
same are sanctioned. The transfer of the
Metupalayam Sirumalur road to the P.W.
Depart accounts for the decrease in
the allotment for Repairs Annuities.
The Government doubt the utility of repairing
the provision for ~~new~~ repairs at
the Bungalows at Sigur & Dipperkadu
supply should more properly appear
There is little or no occasion for travellers
~~to occupy~~ Bungalows. I do not
think at either place it
states if the contribution promised by
the villagers for the object has been,
as it ought to be, included in the estimated
receipts. The share of the cess board general
management chargeable to the Road Fund
is Rs 460 and not Rs 4250 as stated by
the Board of Revt, Pensions being a
charge on the general Fund.
4. The Director's remarks in Grant II
are awaited and the Bds revision of Grants
III and IV are approved.
5. With these remarks H.E. the Governor
in Council passes the budget Estimate
of the Nilgiris P.W. Fund Circle for
1885-86.

Statement II à 4 fo 2 25 I.W. 2/2/85

2/3

it: and, considering their Sole
unhealthiness, it seems unwise
to offer facilities for ~~letting~~ the
Supplies cannot be obtained at the
place. It is thought that a Bungalow
at Thuvanagudi would answer
every purpose that is required &
would be far less unhealthy & more
convenient for supplies than either
Sigur or Dipperkadu. Possibly the
wood-work of the Sigur & Dipperkadu
Bungalows might be utilized in the
erection of a Bungalow at Thuvanagudi
The Bd is requested to report
the views of the Local Fund Board
on this proposal & in the meantime
to incur no expenditure on the
repair of the Sigur or Dipperkadu
Bungalows.

Para 18 of the P.W. letter.

Para 6 of Bd's letter 1885.

To the Board of Revt with Enclosures
" Revt do do with Copy of Bds Proc No 1152 of 85
" P.W. Depart with do
" Accountant General
" Surgeon General with Govt
" Sanitary Commr for Madras
" Director of P.W.
" President Nilgiris Distrt