

P.W.D.

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Obt. of 1879: 31401
FINANCIAL

To THE BOARD OF REVENUE,
Secy, Accy.

Dated December, 1911.

Issued

Recd.

G.O. 12th December 1879, No. 2901.

His No 3303 W d/22^d Dec/79

Comm. to
the S.E. South Circle.

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to P.W.D.

depts 236 12-79.

DECEMBER.
Nos. 94-95.

Local Funds—Reports.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of the Nilgai Circle for 1878-79.

4444-4445

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

12th December 1879, No. 2361.

Local Funds—Reports.

Read the following paper:—

No. 94. *Proceedings of the Board of Revenue, dated 14th August 1879, No. 2342.*
ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of the Nilgiri Circle for 1878-79.

No. 95. ORDER THEREON, 12th December 1879, No. 2361.

The Nilgiri Circle Report for 1878-79 shows that the year opened with a deficit of Rs. 31,894-9-2 owing to the orders of Government sanctioning a Provincial Grant to meet the deficit not having been carried into effect. The President says that the Accountant-General has not yet given the necessary credit in his accounts, while no similar complaint is made in regard to the grant of Rs. 18,310 for 1878-79, which has been duly credited in the accounts. The Accountant-General states in a recent communication on the subject, referred to the Board of Revenue, that the responsibility of giving credits in the Circle accounts for Provincial grants rests with the President. The Government await the Revenue Board's report, pending which orders will be deferred. They note that in their present Proceedings the Board have passed over the matter with the remark that the deficit at the close of 1878-79 will be made good from Provincial Funds under the operation of the general rule on the subject now in force. The Board of Revenue will explain why the non-credit was not noticed by them when the Circle accounts for 1877-78 came before them; and whether the monthly accounts are carefully scrutinized in the Board's Office in view to prevent similar errors.

2. The land-cess revenue of the Circle is inconsiderable, tolls being the chief source of revenue. The receipts from the latter amounted to Rs. 30,465 out of an aggregate revenue of Rs. 56,914.

3. The bulk of the expenditure was on roads and communications, the maintenance of which cost Rs. 30,536 or slightly more than the amount realized by tolls. No new works were undertaken during the year. The figures given under this head are subject to revision with reference to the audit of the Public Works Department, and with reference to the remarks of Government in G.O., 17th April 1879, No. 727.

4. The expenditure under other heads is small and fully commented on by the Board of Revenue. The Government are glad to find that the Travellers' Bungalows in the Circle are self-supporting. The vaccine statement [should show] explicitly the rural divisions in which the vaccinators work. The present entries are misleading.

(True Extract.)

H. B. GRIGG,
Acting Under Secy. to Govt.

To the Board of Revenue.
" Revenue Department,
" Public Works Department,
" Accountant-General,
" Sanitary Commissioner,
" Surgeon-General, Indian Medical Department,
" Director of Public Instruction,
" President of the Municipal Commission, Nilgiris,

} With Board's Proceedings.

Exd. W. J. Lewis.

Local Funds—Reports.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of the Nilgiri Circle for 1878-79.

DECEMBER.
Nos. 94-95.

Dated December, 1878.
Issued
Recd.
G.O., 12th December 1879, No. 2861.

To
THE BOARD OF REVENUE,
&c., &c., &c.
G.O. of 11879; 30th Decr.
FINANCIAL.

Recd No 3303 Wd/22 Dec/79

*Command to the Supg
Engr. Santhi Circle.
1/5/80 R.H.P.*

*Supg Engr IV Circle
Ex. Mr. Aceto.*

GENERAL REMARKS.

The dispensary building has undergone a considerable deterioration, and has arrived at a most miserable state of dilapidation. The wants so strongly pointed out by the Deputy Surgeon-General and other official and non-official visitors of this institution with regard to asphalted flooring, out-houses, &c., still exist. The inconvenience experienced in accommodating the overwhelming number of inhabitants during the past year was very great.

Considering the severe famine that prevailed in the previous year, it is remarkable that there appeared no epidemic of any kind during the year 1878, except a few sporadic cases of small-pox in the beginning of the year.

Although famine prevailed to a much less degree in 1878, the number of sick in hospital continued great, owing to the result of famine upon the system of poorer classes, and the abolition of famine-relief camps in the district.

Owing to the excessive work with the immense number of in-sick and attention to out-patients at great distances, as well as attention to certain urgent and important local improvements, such as supplying pure water to the public, improving village sanitation, &c., which require much application and energetic action to bring about, I have been able only to minister to the sick, which I have readily did, and to carry out the most urgent scriptory portions of my duty; whilst the less urgent portions of the scriptory work, I regret to state, I have not been able to carry out duly.

(True Copy.)

GUDALUR,
1st September 1879.

(Signed) P. K. FREDERICKS,
Assistant Apothecary,
Civil Dispensary.

True Copy forwarded to the Secretary to the Board of Revenue with reference to their Proceedings, Miscellaneous No. 7,800, dated 14th ultimo, with the copies of statements received from the Apothecary in charge of the Gudalur Dispensary.

The report is very sketchy and imperfect, but Mr. Fredericks has just left the dispensary, having been ordered to Madras.

QOTACAMUND,
4th September 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board,
Nilgiris.

Statement showing the Number of In and Out Patients treated during the Official Year 1878-79

	IN-PATIENTS.						OUT-PATIENTS.					
	Remained on the 31st December 1878.	Admitted.	Discharged.	Died.	Remaining.	Average Daily Sick.	Remained on the 31st December 1878.	Admitted.	Discharged.	Died.	Remaining.	Average Daily Sick.
Civil Dispensary at Gudalur.												
1878-79 ..	28	1,690	1,190	505	23	57.06	Not recorded. About 2,000 patients treated in hospital.					
Total ..	28	1,690	1,190	505	23	57.06						

GUDALUR,
1st September 1879.

(Signed) G. W. PEACH,
Civil Apothecary in Medical Charge.

(True Copy.)

OOTACAMUND,
4th September 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board,
Nilgiris.

No. 11.—Detailed Statement of Receipts and Expenditure on account of Sanitation for 1878-79.

Receipts.	Amount.	Expenditure.	Amount.
	RS. A. P.		RS. A. P.
1. Balance—		1. Public Works	299 15 1
(a) Endowment Fund ..	274 9 11	2. Supervision	74 15 10
(b) One-half of General Fund.	600 6 9	3. Tools and Plant	..
2. Provincial Grant	3,310 0 0	4. Establishment—	
(Choultries)	432 0 0	(a) Hospitals	2,408 3 1
3. Special Fund—		(b) Vaccination	646 3 9
Refunds of excess fee paid to Medical College.	10 0 0	(c) Sanitation	410 4 9
4. One-sixth Land-cess ..	493 10 3	(d) Bungalows	566 0 9
5. Endowment—		General Management and Supervision—	
(a) Interest	..	5. Hospitals—General charges.	..
(b) Rents	251 5 9	6. Vaccination	..
(c) Contribution	..	7. Sanitation	..
Sale of Medicines, &c. ..	..	8. Medical Practitioners—	
6. Contribution from other Circles and Municipalities.	..	Contribution to Medical College.	200 0 0
7. Miscellaneous—		9. Markets	..
Bungalow Fees	871 14 0	10. Choultries	426 8 0
Refunds of Bungalow Establishment.	16 12 0	11. Miscellaneous	..
		12. Additional appropriation to the Road Fund.	..
		Supervision Cost of Management.	..
		* Suspense Account	..
		Total ..	5,032 2 6
		Balance ..	27 10 6
Total ..	5,059 13 2	Total ..	5,059 13 2

OOTACAMUND,
17th July 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board,
Nilgiris.

No. 12.—Detailed Statement of Receipts and Expenditure on account of Education for 1878-79.

Receipts.	Amount.	Expenditure.	Amount.
	RS. A. P.		RS. A. P.
1. Balance (one-half of General Fund Balance).	600 6 9	1. Public Works	..
2. Provincial Grant for Education.	..	2. Cost of Public Works Supervision.	..
3. One-sixth Land-cess	493 10 3	3. Tools and Plant	..
4. Fees in Schools	..	4. Appropriation to the Road Fund.	..
5. Contribution	460 0 0	5. Inspection	492 0 6
6. Receipts from Endowments ..	..	6. Local Fund Schools ..	..
7. Miscellaneous	..	7. Grant-in-aid—	
		(a) Salary Grants	300 0 0
		(b) Result Grants	..
		8. Schools aided on the mixed system.	..
		9. Miscellaneous	..
		10. Share of cost of General Management.	..
		Total ..	792 0 6
		Balance ..	438 13 0
Total ..	353 3 6	Total ..	353 3 6

OOTACAMUND,
17th July 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board,
Nilgiris.

No. 13.—Detailed Statement of Receipts and Expenditure on account of Road Fund for 1878-79.

Receipts.	Amount.	Expenditure.	Amount.
	RS. A. P.		RS. A. P.
1. Balance, 1877-78	30,968 5 7	1. New Works	24,810 8 5
2. Two-thirds Land-cess ..	1,974 8 11	2. Repairs	..
3. Additional appropriation ..	..	3. Expenditure by Public Works Department.	..
4. Grants from Government ..	15,000 0 0	4. Establishment—	
(a) Provincial Fund	..	(a) Petty Establishment.	..
(b) Special Fund—		(b) Share of Public Works Supervision.	5,315 2 1
Surplus Pound Fund.	211 3 10	(c) Establishment for Tolls and Ferries.	..
5. Tolls	30,465 4 8	Batta to Non-official Members of the Local Fund Board.	201 8 0
6. Contribution from other Circles.	220 0 0	(d) Share of establishment at the Presidency, Collector's, and Local Fund Offices.	583 0 0
7. Miscellaneous—			
Advances recoverable ..	522 10 0		
Fines and Refunds ..	2,080 12 0		
		5. Contingencies	19 11 6
		6. Tools and Plant	410 0 0
		7. Advances recoverable ..	712 1 1
		8. Reserve	..
		Total ..	32,051 15 1
Total ..	50,474 7 5	Balance on 31st March 1879.	12,545 13 3
Balance ..	30,968 5 7	Total ..	19,506 1 10
Total ..	19,506 1 10		

OOTACAMUND,
17th July 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board,
Nilgiris.

No. 14.—Comparative Statement No. I.—Receipts, Local Fund, Official Year 1878-79.

Heads.	Actuals for Previous Year.	Estimate for Current Year.	Actuals for Current Year.	Increase over Estimate.	Decrease under Estimate.	Explanation of Variations.
I.—Balances—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Road Fund ..	17,610 10 0	..	—30,968 5 7	..	..	
Endowment Fund ..	232 9 8	..	274 9 11	..	..	
General Fund ..	1,514 10 1	..	—1,200 13 6	..	..	
II.—Allotment from General Revenues.	..	3,310 0 0	3,310 0 0	..	..	
Provincial Funds Grant for Roads.	5,000 0 0	15,000 0 0	15,000 0 0	..	..	On account of less collection in the pounds.
Surplus Pound Fund ..	106 1 11	350 0 0	211 3 10	..	138 12 2	
Total ..	6,853 5 8	18,660 0 0	18,795 13 9	..	138 12 2	
III.—Rates and Taxes—						
Land-cess under Act IV of 1871.	2,094 4 11	3,190 0 0	2,961 13 6	..	228 2 6	Vide paragraph 5 of the report.
Tolls on roads and bridges, Act IV of 1871.	29,546 15 2	35,000 0 0	30,465 4 8	..	4,534 11 4	Vide paragraph 6 of the report.
Total ..	31,641 4 1	38,190 0 0	33,427 2 2	..	4,762 13 10	
IV.—Fees in Schools and Training Institutions.	..	..	..	..	..	
V.—Contribution from the Funds of other Circles and Municipalities.	..	..	..	..	..	
Municipal Funds from Coonoor and Ootacamund for Educational Inspection.	350 0 0	450 0 0	560 0 0	110 0 0	..	Being the arrears of contribution due from Coonoor Municipality for the previous year collected during the year under report.
From Coimbatore Circle for two miles of Kotagiri Ghat Road.	..	220 0 0	220 0 0	..	..	
Total ..	350 0 0	670 0 0	780 0 0	110 0 0	..	

VI.—Receipts from Schools and Endowed Funds—

Educational ..	..	..	..	..	..	Excess amount paid to Medical College per Board's Proceedings, No. 376, dated 13th Feb. 1879, and refunded as corrected in Board's Proceedings, No. 1,061, dated 17th April 1879. Rent of the Burliar Chattram for three months.
Hospitals and Dispensaries ..	..	..	..	..	..	
Refunds of excess of payment to Medical College.	..	..	..	..	..	
Choultries and Markets ..	360 0 0	430 0 0	15 0 0	15 0 0	..	
Capital allotments ..	360 0 0	430 0 0	432 0 0	2 0 0	..	
Total ..	720 0 0	860 0 0	457 0 0	27 0 0	..	

VII.—Miscellaneous (Gudalur bandy-stand fees).

Bungalow fees ..	613 14 0	600 0 0	871 14 0	271 14 0	..	Owing to the increased number of carts that visited the bandy-stand during the year under report.
Refunds of pay ..	123 8 3	110 0 0	16 12 0	16 12 0	..	Vide paragraph 9 of the report.
Market Rents ..	8,229 1 9	..	93 1 9	2,080 12 0	16 14 3	
Refunds of expenditure as advised by the Accountant-General.	..	..	2,080 12 0	..	..	This figure was advised by the Examiner of Public Works Accounts.
Fines, Refunds ..	458 14 5	..	522 10 0	522 10 0	..	Refund of pay of the Toll establishment and Rs. 500 given to the Other Agency for the repairs of the Sultan Battery Road and advised by the Examiner of Public Works Accounts to place the amount under this head.
Advances recoverable ..	..	..	..	..	..	
New Works, &c. ..	..	..	..	..	..	
Suspense Account ..	..	..	..	..	..	
Total ..	9,538 14 5	790 0 0	3,728 5 9	2,955 4 0	16 14 3	
Total including Balance ..	48,743 8 2	58,740 0 0	57,188 5 8	..	..	
Deduct <i>minus</i> Balance ..	17,610 10 0	..	32,169 3 1	..	..	
Total Net ..	31,132 14 2	58,740 0 0	25,019 2 7	..	..	
Deduct Expenditure ..	63,027 7 4	..	37,876 2 1	..	..	
Balance ..	31,894 9 2	58,740 0 0	12,856 15 6	..	..	

OOTACAMUND,
17th July 1879.

(Signed) R. S. BENSON,
for President, Local Fund Board, Nilgiris.

No. 15.—Comparative Statement No. II.—Expenditure, Local Funds, Official Year 1878-79.

Heads.	Actuals for Previous Year.	Estimate for Current Year.	Actual for Current Year.	Increase over Estimate.	Decrease under Estimate.	Explanation of Variations.
I.—Public Works— New Works— Communication, by Depart- ment of Public Works. Educational, Miscellaneous. Repairs— Communications Sanitary and Miscellaneous Establishment Cost of General Establishment, Department of Public Works. Petty Establishment Tools and Plant Refunds of Revenue Contingencies Advances recoverable Road Fund Reserve Toll Establishment Total	RS. A. P. 6,017 15 5 35,281 5 2 9,437 5 3 .. 1,491 6 2 4,000 0 0 458 14 5 56,686 14 5	RS. A. P. 40,940 0 0 9,240 0 0 .. 410 0 0 780 0 0 400 0 0 51,770 0 0	RS. A. P. 25,110 7 6 5,390 1 11 .. 410 0 0 30,910 9 5	RS. A. P.	RS. A. P. 15,829 8 6 3,849 14 1 780 0 0 400 0 0 20,859 6 7	<i>Vide</i> paragraph 12 of the report.
II.—Education— Salary of Inspecting School- master. Travelling Allowance of School- master. Grant-in-aid Salary Grants Total	480 0 0 49 8 0 .. 220 0 0 749 8 0	480 0 0 170 0 0 .. 240 0 0 890 0 0	422 8 6 69 8 0 .. 300 0 0 792 0 6	 60 0 0 60 0 0	57 7 6 100 8 0 157 15 6	<i>Vide</i> paragraph 16 of the report. Being the arrears of the previous years paid during the year.
III.—Sanitation, Medical Services, Pub- lic and Charitable Institutions— Hospitals and Dispensaries Contribution to Medical College. Vaccine Establishment Total	1,755 13 11 547 0 0	1,700 0 0 600 0 0	2,408 3 1 200 0 0 552 0 0	708 3 1 200 0 0 ..	.. 48 0 0	<i>Vide</i> paragraph 18 of the report. <i>Vide</i> Board's Proceedings, No. 1,061, dated 17th April 1879.
Batta to mothers of vaccinated children for furnishing lymph. Sanitary Establishment—clearing tanks and wells. Scavenging Establishment Markets Choultry Establishment Contingencies Bungalow Establishment Famine Batta paid to the above. Total	46 14 0 462 14 6 441 8 0 553 8 4 62 11 11 3,870 6 8	100 0 0 410 0 0 430 0 0 420 0 0 .. 3,660 0 0	94 3 9 410 4 0 426 8 0 566 0 9 .. 4,657 3 7	.. 0 4 0 146 0 9 .. 1,054 7 10	5 12 3 3 8 0 57 4 3	On account of furniture purchased to the Nadgani Bungalow.
IV.—Miscellaneous— Contribution for Controlling Establishment at the Presidency. Establishment of the Local Fund Board. Establishment of the Collector's Office. Contingencies Compensation for Coffee trees damaged. Batta to Non-official Members, Local Fund Board. Total	92 3 0 548 8 10 25 5 4 56 10 8 391 0 0 148 0 0 1,261 11 10	120 0 0 580 0 0 .. 300 0 0 .. 150 0 0 1,150 0 0	.. 583 0 0 .. 19 11 6 .. 201 8 0 804 3 6	.. 3 0 0 51 8 0 54 8 0	120 0 0 280 4 6 400 4 6	Being not advised by the Examiner of Public Works Accounts. Being batta paid to the Peon attached to the Local Fund Board's Office. Cost of Peons' clothing and furniture being debited to the Bungalow charges. On account of actual travelling allowances drawn by the Non-official Members of the Local Fund Board.
Suspense Account Advances Recoverable General Reserve Grand Total Receipts including Balance Balance	 63,027 7 4 31,132 14 2 31,894 9 2	.. 1,270 0 0 .. 58,740 0 0 58,740 0 0 ..	712 1 1 .. 37,876 2 1 25,019 2 7 12,856 15 6			

OOTACAMUND,
17th July 1879.(Signed) R. S. BENSON,
for President, Local Fund Board, Nilgiris.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th August 1879.

Read the following letter from R. W. BARLOW, Esq., President of the Local Fund Board, Nilgiris, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ootacamund, 17th July 1879, No. 32:—

I HAVE the honor to submit the Local Fund Report of the Nilgiri District for 1878-79 with the prescribed statements laid down in Board's Circular Memorandum, No. 577, dated 5th May 1879.

2. BALANCE.—Government in their Order, No. 1,919, dated 25th October 1878, when passing the Local Fund Budget of this circle for 1878-79, gave a provincial grant to meet the estimated deficit at the close of 1877-78, but the Accountant-General has not yet given the necessary credit in his accounts. Hence the year commenced with a deficit balance of Rs. 31,894-9-2, consisting of the following items:—

	RS.	A.	P.
Road Fund	—30,968	5	7
Endowment Fund	274	9	11
General Fund	+ 1,200	13	6

3. The actual receipts aggregated Rs. 56,913-11-9 and are made up of the items below:—

	RS.	A.	P.
Allotment from Provincial Funds for Roads	15,000	0	0
Do. for general purposes	3,310	0	0
Surplus Pound Fund	211	3	10
Land-cess	2,961	13	6
Tolls	30,465	4	8
Contribution from Municipalities for Educational Inspection	560	0	0
Miscellaneous	4,405	5	9
Total	56,913	11	9

Thus the net receipts available after deducting the deficit balance at beginning of the year was Rs. 25,019-2-7.

4. The receipts as estimated for the year amounted to Rs. 58,740, or Rs. 33,720-13-6 in excess of the net actuals. The falling off is mainly due (1) to the deduction from receipts of the large deficit balance of Rs. 31,894-9-2; (2) a decrease under tolls of Rs. 4,535 as explained below; (3) a decrease under land-cess of Rs. 228, making a total of Rs. 36,657, against which must be set off a sum of Rs. 2,080-12-0, being the amount of an adjustment advised by the Examiner of Public Works Accounts.

5. RATES AND TAXES—CESS ON LAND.—The collection under this head fell below the estimate of the year by Rs. 228-2-6 and are in excess of the actuals of the previous year by Rs. 866-14-7. The falling off is entirely due to the small collections of land revenue with which the land-cess is collected. The effects of the famine being still felt, the whole of the land revenue could not be collected.

6. TOLLS.—The net sum realized by the thirteen tolls during the year was Rs. 30,465-4-8, being Rs. 958-5-6 in excess of the actuals of the previous year and Rs. 4,534-11-4 below the estimate. The falling off is due partly to an exaggerated estimate for the tolls in the newly annexed South-East Wynad and partly to default by the contractor of the Karkur ghat toll, against whom a suit for Rs. 1,006-10-8 has been filed.

7. SURPLUS POUND FUND.—The total sum transferred from the Surplus Pound Fund during the year was Rs. 211-3-10 against the estimate of Rs. 350, or Rs. 138-12-2 below the estimate and Rs. 105-1-11 in excess of the actuals of the previous year.

8. CONTRIBUTION FROM MUNICIPALITIES.—The full amount of contribution was received from Ootacamund and Coonoor Municipalities. The excess of Rs. 110 over

the estimate (Rs. 450) was the arrears of the previous year due by the Coonoor Municipality collected during the year.

9. BUNGALOW RECEIPTS.—There is an increase of Rs. 271-14-0 in bungalow receipts over the estimate of Rs. 600 and Rs. 258 in excess of the actuals of the previous year. This is owing to the rate of the fees of the Avalanche bungalow being increased by the Local Fund Board during the year.

10. The receipts under other items do not call for any remark.

11. A sum of Rs. 2,080-12-0 was advised by the Examiner of Public Works Accounts during the year as refunds of expenditure.

12. EXPENDITURE—*Statement No. 2.*—The total expenditure of the circle amounted to Rs. 37,876-2-1, classified thus:—

		RS.	A.	P.	RS.	A.	P.
Grant I.	Road Fund	30,535	10	6			
	General Fund	374	14	11			
					30,910	9	5
Do. II.	Endowment Fund	...	...	...			
	General Fund... ..	792	0	6			
					792	0	6
Do. III.	Endowment Fund	426	8	0			
	General Fund	4,230	11	7			
					4,657	3	7
Do. IV.	Road Fund	804	3	6			
	General Fund	...	...	...			
					804	3	6
Advances recoverable	...	...	...	...	712	1	1
	Total ...				37,876	2	1
Miscellaneous Debt Accounts.	Road Fund	12,545	13	3			
	Endowment Fund.	388	3	8			
	General Fund	699	5	11			
	Total ...	12,856	15	6			

No expenditure has been incurred from Local Funds on the following ghat roads, though provision as shown against each was made in the budget. These roads were maintained from grants under the Provincial Budget—*vide* my letter, No. 3, of 1st February 1879, to Board of Revenue:—

	RS.
1. Repairs to new road from Ootacamund to Coonoor, 8 miles, at Rs. 275 per mile	2,200
2. Repairing road from Ootacamund by Seegoor to Kukanulla, 24 miles, at Rs. 110 per mile	2,640
3. Repairing road from Ootacamund to Gudalur, 28 miles, at Rs. 110 per mile	3,080
4. Repairing new Coonoor ghat road, 16 miles, at Rs. 605 per mile	9,680
Total ...	17,600

Had this expenditure been incurred from Local Funds the actual expenditure would have been Rs. 55,476 against an estimate of Rs. 58,740.

13. ROAD FUND, NEW WORKS.—No new works were undertaken during the year, nor was any sum provided in the budget for such.

14. REPAIRS.—There are 293 miles of road in the circle; 205 miles were kept in good order during the year at a cost of Rs. 22,478-5-2 from Local Funds and 76 miles from Provincial Funds at a cost of Rs. 17,600. No new roads were completed during the year, nor were any in progress.

Over and above items provided in the budget. The repair of the Peat-bog bridge and of 7 miles of road from Cherambodi to Taloor stream was undertaken during the

year at a cost of Rs. 905 and 600, respectively, from Road Fund reserve and savings—*vide* Board's Proceedings, No. 567, dated 3rd March 1879.

Rs. 1,000 were spent on storm repairs to the Kotagiri ghat, the amount being provided from savings of 1878-79. The sanction of the Board of Revenue was requested in this office letter, No. 15, dated 2nd April 1879.

A sum of Rs. 750 was expended on the bridle-paths of Ootacamund, Coonoor, and Kotagiri.

A sum of Rs. 48-5-3 was spent on the repair of Toll-houses against the budget grant Rs. 230, while Rs. 295 were spent in repairing the Kotagiri and Burliar Chattrams.

There were no village roads maintained in the circle during the year under report.

15. TOOLS AND PLANT.—Under Tools and Plant Rs. 410 were expended during the year.

16. EDUCATION.—The estimated expenditure was Rs. 890, of which Rs. 650 were for inspection and Rs. 240 for grants-in-aid. The expenditure during the year amounted to Rs. 792-0-6 or 492-0-6 for inspection and Rs. 300 for salary grants. Owing to the absence of the Inspecting Schoolmaster on other duty there was a slight saving in the expenditure for inspection, while the salary grant is in excess of the actuals of the previous year by Rs. 80, being the arrears of the previous years paid during the year under report.

17. One Inspecting Schoolmaster is employed by the Local Fund Board, and the following statement shows the work performed by him:—

Name of Inspecting Schoolmaster.	Number of Villages visited.	NUMBER OF SCHOOLS VISITED AND PREPARED FOR INSPECTION.		
		Salary Grant Schools.	Result Grant Schools.	Other Schools.
S. Vencataramana Iya ...	22	3	7	5

Of the above, eight schools are situated within the limits of the Municipalities of Ootacamund and Coonoor. Only two, viz., at Kaity and Nerecombai, received salary grants during the year. The other schools were entirely supported by the inhabitants. The attendance of the two salary grant schools at the close of the year was as follows:—

	Boys.	Girls.
Kaity—Number of scholars... ..	20	25
Nerecombai—Do.	10	2

No new schools were opened during the year under report.

The Inspecting Schoolmaster has visited twenty-two villages and prepared fifteen schools during the year for inspection. From the 8th January to 31st March 1879 he was absent on duty as Acting Inspecting Schoolmaster of the Satyamangalam range, Coimbatore District. During his absence the duty of his office was conducted by the Deputy Inspector of Schools, Calicut, but no inspection of schools was made.

18. LOCAL FUND DISPENSARY.—There is only one dispensary at Gudalur attached to this circle. The actual expenditure during the year was Rs. 2,408-3-1 against the budget grant of Rs. 1,700 or Rs. 708-3-1 and Rs. 652-5-2 in excess of the budget of the year under report, and of the actuals of the previous year respectively. This increase is chiefly owing to the admission of the patients of the famine relief hospital on its abolition in December 1878. Furniture for the use of the hospital was purchased at a cost of Rs. 230-6-0 during the year, the amount being provided from the General Fund Reserve—*vide* Board's Proceedings, No. 567, dated 3rd March 1879.

19. VACCINATION.—The vaccine establishment remained unaltered during the year. It consists of two Vaccinators who are paid Rs. 23 each per mensem. These men work under the orders of the medical officers at Ootacamund and Coonoor respectively. A sum of Rs. 94-3-9 was paid to mothers of vaccinated children against the budget grant of Rs. 100 as batta for accompanying Vaccinators for the supply of lymph. The usual statement is subjoined:—

Staff.	Salary.	Number of Persons Vaccinated.	Number of Successful Cases.	Cost per Case.
	RS.			RS. A. P.
Vaccinator at Ootacamund	276	853	773	0 5 2
Do. at Coonoor	276	1,277	1,180	0 3 5
Total ...	552	2,130	1,953	0 4 3

The number of successful cases is considerably less than in either of the previous years, and the falling off is entirely in the work done by the Ootacamund Vaccinator. He has been called upon to furnish an explanation.

20. CHATTRAMS.—A sum of Rs. 426-8-0 was spent on the establishment of the 13 chattrams of the circle against the budget grant Rs. 430.

21. MARKETS.—The Kotagiri market returned in fees Rs. 143-4-0 or Rs. 63-4-0 in excess of the budget grant Rs. 80 during the year.

22. BUNGALOWS.—The net maintenance cost of the six bungalows of the circle was Rs. 566-0-9 or Rs. 146-0-9 in excess of the budget grant Rs. 420. The increase was owing to the cost of furniture supplied to the Nadgani bungalow. The total assets of the six bungalows were Rs. 871-14-0 and the number of travellers who halted in them during the year was 365. The usual statement is subjoined:—

Names of Bungalows.	Amount of Fees Collected in each.	Number of Travellers Halted.	EXPENDITURE.			
			Work.		Establishment, Contingencies.	
	RS. A. P.		RS. A. P.		RS. A. P.	
1. Avalanche Bungalow	417 10 0	94	...		167 2 3	
2. Kulhutti do.	61 8 0	49	...		155 2 3	
3. Neddivuttam do.	144 0 0	81	...		25 0 3	
4. Pykara do.	144 0 0	72	4 15 1		...	
5. Nadgani do.	104 12 0	69	...		158 12 0	
6. Tippacadoo do.	...	...	...		60 0 0	
Total ...	871 14 0	365	4 15 1		566 0 9	

23. SANITARY ESTABLISHMENT.—A sum of Rs. 410-4-0 was spent on keeping Coonoor Ghat clean under the orders of Government. No money was spent in cleansing tanks or wells or improving village-sites. A contribution of Rs. 190 was made to the Madras Medical College.

24. LOCAL FUND BOARDS MEETING.—The number of members on the Board at the commencement of the year was fourteen. One, Surgeon-Major W. S. Fox, was appointed during the year in the place of Dr. Whitton resigned. One of the Native members of the Board, Padagowden, died. Thus there were at the close of the year fourteen members, of whom five were official and nine non-official. There were twelve meetings of the Board during the year, and the average attendance of the non-official members was 3.91 and that of the official members 2.

THE Local Fund Report of the Nilgiri Circle for the year 1878-79 will be submitted for the information of Government.

2. In their Order, dated 4th June 1878, No. 985, the Government agreed to accept the deficit at the close of the year 1877-78 as a Provincial charge, but no effect was given to the order, and as a consequence the year 1878-79 both opened and closed with a deficit. The deficit at the close of the year will be made good from Provincial Funds under the operation of the general rule on the subject now in force.

3. Excluding deficits and Public Works refunds, the receipts of the year amounted to Rs. 54,833 against an estimate of Rs. 58,740, the falling off being mainly under Tolls, which show a short collection of Rs. 4,535 due in part to an over-sanguine estimate with regard to the tolls in South-East Wynad, and partly to default on the part of the Karkur Toll Contractor against whom a suit has been filed for Rs. 1,007.

4. The expenditure under Grant I, Public Works, amounted to Rs. 30,911 against allotments aggregating Rs. 52,734. These figures will however be considerably modified before the accounts are finally closed for the year if effect is given to the instructions issued in paragraph 2 of G.O., dated 17th April 1879, No. 727, in which it is directed that certain expenditure on roads (reported by the President to amount to Rs. 17,600) shall be treated as a Local Fund and not as a Provincial charge. No new road works were carried out during the year, but from Local and Provincial Funds together repairs were executed to 281 miles of road out of a total mileage of 293, and a sum of Rs. 750 was expended on the bridle-paths of Ootacamund, Coonoor, and Kotagiri.

5. EDUCATION.—The information given with regard to education is very meagre. A sum of Rs. 300 was spent in salary grants to two schools, one of which had an attendance of 45 and the other of 12. An Inspecting Schoolmaster was paid Rs. 492 for which amount he visited and prepared for inspection three salary grant schools, seven results grant schools and five other schools, but the schools thus prepared were not inspected during the year. The reason of this should be explained.

6. The only Local Fund Dispensary is that at Gudalur at which the expenditure exceeded the estimate by Rs. 703 owing mainly to the admission of famine patients after the abolition of the relief hospital. The medical officer's report has not been forwarded, and no information is given with regard to the working of the institution during the year.

7. The vaccination work done by the Local Fund staff seems to be confined entirely to the Municipal Towns of Ootacamund and Coonoor, which should be explained. The Vaccinator at the former place did much less work than in the preceding year, and the cost per case was Annas 5-2. The Coonoor man did better, having successfully vaccinated 1,180 persons at an average cost of Annas 3-5.

8. Thirteen chattrams were kept up by the Local Board at a cost of Rs. 426 charged to the Endowment Fund. The fees from travellers' bungalows amounted to Rs. 872, while the total expenditure thereon as given in paragraph 22 of the report was only Rs. 566. This is the first circle in which the Board have found travellers' bungalows to be self-supporting, but details should have been given of the sum of Rs. 299-15-1 shown in Statement IV as expended on the repair of chattram and travellers' bungalows. No portion of it was debited to the Endowment Fund on account of chattrams.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.
" President of the Local Fund Board, Nilgiris.

Exd. A. Grabert and W. J. Lewis.

P.W.D.

1908079

No. 9047

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

12th December 1879, No. 2361.

Local Funds—Reports.

Read the following paper:—

- No. 94. *Proceedings of the Board of Revenue, dated 14th August 1879, No. 2342.*
 ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of the Nilgiri Circle for 1878-79.

- No. 95. ORDER THEREON, 12th December 1879, No. 2361.

The Nilgiri Circle Report for 1878-79 shows that the year opened with a deficit of Rs. 31,894-9-2 owing to the orders of Government sanctioning a Provincial Grant to meet the deficit not having been carried into effect. The President says that the Accountant-General has not yet given the necessary credit in his accounts, while no similar complaint is made in regard to the grant of Rs. 18,310 for 1878-79, which has been duly credited in the accounts. The Accountant-General states in a recent communication on the subject, referred to the Board of Revenue, that the responsibility of giving credits in the Circle accounts for Provincial grants rests with the President. The Government await the Revenue Board's report, pending which orders will be deferred. They note that in their present Proceedings the Board have passed over the matter with the remark that the deficit at the close of 1878-79 will be made good from Provincial Funds under the operation of the general rule on the subject now in force. The Board of Revenue will explain why the non-credit was not noticed by them when the Circle accounts for 1877-78 came before them; and whether the monthly accounts are carefully scrutinized in the Board's Office in view to prevent similar errors.

2. The land-cess revenue of the Circle is inconsiderable, tolls being the chief source of revenue. The receipts from the latter amounted to Rs. 30,465 out of an aggregate revenue of Rs. 56,914.

3. The bulk of the expenditure was on roads and communications, the maintenance of which cost Rs. 30,536 or slightly more than the amount realized by tolls. No new works were undertaken during the year. The figures given under this head are subject to revision with reference to the audit of the Public Works Department, and with reference to the remarks of Government in G.O., 17th April 1879, No. 727.

4. The expenditure under other heads is small and fully commented on by the Board of Revenue. The Government are glad to find that the Travellers' Bungalows in the Circle are self-supporting. The vaccine statement should show explicitly the rural divisions in which the vaccinators work. The present entries are misleading.

(True Extract.)

H. B. Luff
 Acting Under Secy. to Govt.

To the Board of Revenue.
 " Revenue Department,
 " Public Works Department,
 " Accountant-General,
 " Sanitary Commissioner,
 " Surgeon-General, Indian Medical Department,
 " Director of Public Instruction,
 " President of the Municipal Commission, Nilgiris,

With Board's Proceedings.

Exd. W. J. Lewis.

7.

1879.
 Board of Revenue,
 MADRAS.

THE CHIEF SECY. TO GOVT.,
 FINANCIAL DEPARTMENT,
 &c., &c., &c.

Dated August 14th.

Printed 27th.

Received

PROCEEDINGS, 14TH AUGUST 1879, NO. 2,342.

AUGUST.

No. 2,342.

Local Fund Report — of the Nilgiri Circle for
 1878-79.—Reviewing and submitting to Gov-
 ernment the —.