PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th June 1881.

No. 978.

Read—the following Board's Govt. Received Register No. 1,676 of 1881—Proceedings of the Madras Government, dated Financial Department.

Read the following papers :—

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

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

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

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

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

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

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

I HAVE the honor to report, for the information of the Board of Revenue, that the Local Fund Board, Nílgiri Circle, have made ample provision both for sanitation and vaccination for the year 1881-82. For the former Rs. 410, or 34·1 per cent. of income, have been allotted, and for the latter Rs. 1,130 have been set apart.

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

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

	Rs.
* Kaity School	120
Nerecumbi School	70
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Gúdulúr ... „	100
Total ...	390

2. A sum of Rs. 200 is allotted for results grants, but it is not likely that any indigenous school will apply for such aid. I would prefer the utilization of any available funds in the establishment of a Local

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

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

Resolution—The Local Fund Budget of the Nílgiri Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1880-81.

2. The opening balances of the Regular Estimate as given by the President amount to Rs. 11,398 as shown in the margin. This corresponds substantially with the total actual balance, viz., Rs. 11,396, recently reported by the Accountant-General. A sum of Rs. 11,350 is entered under "Provincial grant for general purposes" against Rs. 3,500 in the budget. The increase is due to credit having been taken for a grant-in-aid of Rs. 7,850 sanctioned by Government in their Order dated 20th July 1880, No. 1,394, from Provincial Funds on account of repairs and improvements to the Gúdalúr hospital buildings. The income from tolls is put down at Rs. 40,999, or Rs. 7,999 more than the estimate, owing mainly to the enhanced price at which the tolls were sold as well as to the collection of past arrears. Rs. 1,010 are entered as a contribution for the Devasholah road, being the amount paid by the planters towards the repair of that road. Credit has also been taken for a sum of Rs. 800 contributed by private individuals who are interested in the work of constructing the Gúdalúr and Devalah Chattroms.

Receipts.

	Rs.
Road Fund	12,540
Endowment Fund	792
General Fund	—1,934
	11,398

3. The total receipts are —

	Rs.
Road Fund	81,182
Endowment Fund	1,502
General Fund	12,563
	95,247

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

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

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

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

* *Vide* Board's Proceedings, dated 11th February 1881, Miscellaneous No. 1,444.

G.O., Financial Department, dated 11th September 1880, No. 1,764.

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

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

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

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

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

BUDGET FOR 1881-82.

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

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

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

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

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

10. The total receipts are —

	Rs.
Road Fund	72,600
Endowment Fund	1,320
General Fund	13,530
	87,450

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

12. Statement II, Road Fund Receipts and Charges.—The share of the cost of the Local Fund Engineering establishment and of general management chargeable to the Road Fund should be Rs. 14,190 and 2,460 respectively. The provision for tools and plant should be Rs. 1,180. The Road Fund Reserve calculated at 10 per

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

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

* Item No. 9, Part II.

† Item No. 25 in the Appendix.

14. Grant I is—

	Rs.
Road Fund	70,140
Endowment Fund	530
General Fund	6,320
	76,990

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

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

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

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

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

20. Grant III is—

	Rs.
Endowment Fund	620
General Fund	5,260
Total ...	5,880

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

22. Grant IV is—

	Rs.
Road Fund	2,460
General Fund	480
Total ...	2,940

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

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

(True Copies and Extract.)

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

Order thereon, 9th May 1881, No. 805.

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

Receipts.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	Rs.	Rs.	Rs.
Balances—			
Road Fund	9,560	12,540	11,050
Endowment Fund	120	790	580
General Fund	640	—1,930	—7,520
Allotments from General Revenue—			
Provincial Funds—			
For Roads	21,500	21,500	18,060
For General Purposes	3,500	11,350	18,610
Special Funds	200	..	50
Cess on Land	3,500	3,500	3,600
Tolls	33,000	41,000	37,000
Fees in Schools	..	10	..
Contributions from other Circles, &c.	2,680	2,810	4,280
Receipts from Endowments, &c.	1,080	2,960	940
Miscellaneous	720	720	800
Total ..	76,500	95,250	87,450

Charges.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,330	1,870	..
Civil Buildings	1,000	9,320	4,300
Repairs—			
Communications	46,510	48,510	47,340
Civil Buildings	570	1,870	870
Local Fund Board's Engineering Establishment	13,580	13,580	15,740
Tolls and Ferries	..	280	..
Tools and Plant	1,240	1,540	1,310
Road Fund Reserve	4,900	2,000	6,180
Contributions to other Circles, &c.	..	..	1,000
Miscellaneous	220	220	250
Grant II.			
Inspection	580	580	580
Training Schools	..	..	250
Salary Grants	600	600	410
Results Grants	..	..	200
Miscellaneous	20	20	30
Grant III.			
Hospitals and Dispensaries	2,010	2,870	2,890
Vaccination	730	770	1,130
Sanitation	..	410	410
Choultries	590	590	620
Travellers' Bungalows	420	420	420
Miscellaneous	380	380	410
Grant IV.			
Establishment	1,680	2,490	2,940
Suspense Account	..	2,820	..
Balances—			
Road Fund	..	11,050	..
Endowment Fund	..	580	..
General Fund	140	—7,520	170
Total ..	76,500	95,250	87,450

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

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

G.O., 20th July 1880, No. 1,394.

3. In the estimated receipts for 1881-82, the Board of Revenue take credit in the Road Fund account for a Provincial grant of Rs. 18,060 only out of Rs. 30,470 sanctioned by Government for the maintenance of the ghât roads, the appropriation being reduced, as directed, by the amount of the surplus left with the fund. To maintain equilibrium the General Fund requires not only the balance of the grant thus left unappropriated, but also a further grant of Rs. 6,200, or a total grant Rs. 18,610. The Government sanction the supplemental grant as proposed in consideration of the extreme necessity for it, which, however, it is noted, has arisen mainly by reason of the excess expenditure in 1880-81, notwithstanding the large grant from Provincial Funds in that year. The Land Cess estimate, though slightly in excess of last year, is less than what may fairly be expected, as it assumes that a third of the current demand will remain uncollected at the close of the year. The Commissioner will take steps to render the collections more satisfactory.

G.O., 23rd October 1880, No. 2,443, A.W.

4. Under Charges the provision for the Engineering Establishment is in excess of the last year's Budget grant by Rs. 2,160 in consequence of the proposal to allow a fixed travelling allowance of Rs. 150 a-month to the Local Fund Engineer in addition to his pay for supervising Public Works in the Municipalities of Ootacamund and Coonoor, and to entertain an Overseer on Rs. 50 per mensem for Coonoor. It is observed that by this arrangement the Local Fund Board save from the amount contributed by the Municipalities a sum of Rs. 1,440 per annum. It is noted that the amount of Rs. 13,800, set down in the Board's figures as cost of Engineering Establishment in 1880-81, includes Rs. 220 for "Contingencies" or "Miscellaneous" (*vide* G.O., 12th January 1880, No. 69, Financial), which should have been shown separately. The enhanced provision for education is passed subject to the report called for regarding the suggestion of the Director of Public Instruction to establish a Local Fund School on the combined system. The Government note that the services of a vaccinator on Rs. 23 per mensem will be secured to the South-East Wynaad.

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

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

Resolution—

THE Local Fund Budget of the Nílgiri Circle for 1881-82 is herewith circulated to all officers concerned.

2. PARAGRAPH 2 OF THE GOVERNMENT ORDER.—As presumed by Government, the errors in the credit of Provincial grants noticed last year have since been rectified.

3. The President is requested to explain what is the nature of the item of Rs. 2,823 shown under the sub-head "Suspense Account" and when it is likely to be adjusted.

4. PARAGRAPH 3 OF THE GOVERNMENT ORDER.—The attention of the President is drawn to the remarks of Government regarding the unsatisfactory collections of Land Cess.

5. As regards the suggestion of Government for exhibiting in the budget as a separate item, the contingent charges of the Local Fund Board's Engineering Establishment, the Board are inclined to think that the charge should continue to be included in the total cost of the establishment as has been done in the budgets of the other Circles.

(A true Copy and Extract.)

(Signed) C. D. MACLEAN,
Acting Sub-Secretary.

To the President of the Local Fund Board, Nílgiri Circle,
with budget and copy of Government Order.
" Director of Public Instruction, with Budget.
" Sanitary Commissioner, with do.
" Surgeon-General with the Government of Madras, with do.
" Accountant-General, with do.
" Chief Secretary to Government, Financial Department, with do.
" Secretary to Government, Public Works Department, with do.

Exd. A. Grubert.

Order thereon 5th July 1881 No. 1661

Recorded in continuation of No. 1400 W
dy 6 June 1881.

1st June Extract

Sd/ C. A. R. Captn RA
Asst Secy to Govt
P.W.D.

1881.

Board of Revenue,

MADRAS.

To

THE PRESIDENT OF THE
LOCAL FUND BOARD,
Nílgiri Circle,
&c., &c., &c.

Printed June 24th.

Received

PROCEEDINGS, 4TH JUNE 1881, No. 978.

B No. 1661 W dy 5 July 1881

Local Fund Budget — of Nílgiri Circle for 1881-82. — Circulating to officers concerned copies of —, and requesting President, Local Fund Board, to furnish explanation regarding certain item.

S. Engr 2 Circle
Extr: P. W. Accts

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General Fund	12,563
	95,247

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

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

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

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

* *Vide* Board's Proceedings, dated 11th February 1881, Miscellaneous No. 1,444.

G.O., Financial Department, dated 11th September 1880, No. 1,764.

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

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

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

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

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

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

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

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

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

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

10. The total receipts are —

	Rs.
Road Fund	72,600
Endowment Fund	1,320
General Fund	13,530
	87,450

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

12. Statement II, Road Fund Receipts and Charges.—The share of the cost of the Local Fund Engineering establishment and of general management chargeable to the Road Fund should be Rs. 14,190 and 2,460 respectively. The provision for tools and plant should be Rs. 1,180. The Road Fund Reserve calculated at 10 per

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

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

* Item No. 9, Part II.

† Item No. 25 in the Appendix.

14. Grant I is—

	Rs.
Road Fund	70,140
Endowment Fund	530
General Fund	6,320
	76,990

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

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

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

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

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

20. Grant III is—

	Rs.
Endowment Fund	620
General Fund	5,260
Total ...	5,880

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

22. Grant IV is—

	Rs.
Road Fund	2,460
General Fund	480
Total ...	2,940

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

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

(True Copies and Extract.)

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

Order thereon, 9th May 1881, No. 805.

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

Receipts.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	Rs.	Rs.	Rs.
Balances—			
Road Fund	9,560	12,540	11,050
Endowment Fund	120	790	580
General Fund	640	—1,930	—7,520
Allotments from General Revenue—			
Provincial Funds—			
For Roads	21,500	21,500	18,060
For General Purposes	3,500	11,350	18,610
Special Funds	200	..	50
Cess on Land	3,500	3,500	3,600
Tolls	33,000	41,000	37,000
Fees in Schools	..	10	..
Contributions from other Circles, &c.	2,680	2,810	4,280
Receipts from Endowments, &c.	1,080	2,960	940
Miscellaneous	720	720	800
Total ..	76,500	95,250	87,450

Charges.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
Grant I.	Rs.	Rs.	Rs.
New Works—			
Communications	1,330	1,870	..
Civil Buildings	1,000	9,320	4,300
Repairs—			
Communications	46,510	48,510	47,340
Civil Buildings	570	1,870	870
Local Fund Board's Engineering Establishment	13,580	13,580	15,740
Tolls and Ferries	..	280	..
Tools and Plant	1,240	1,540	1,310
Road Fund Reserve	4,900	2,000	6,180
Contributions to other Circles, &c.	..	..	1,000
Miscellaneous	220	220	250
Grant II.			
Inspection	580	580	580
Training Schools	..	..	250
Salary Grants	600	600	410
Results Grants	..	..	200
Miscellaneous	20	20	30
Grant III.			
Hospitals and Dispensaries	2,010	2,870	2,890
Vaccination	730	770	1,130
Sanitation	..	410	410
Choultries	590	590	620
Travellers' Bungalows	420	420	420
Miscellaneous	380	380	410
Grant IV.			
Establishment	1,680	2,490	2,940
Suspense Account	..	2,820	..
Balances—			
Road Fund	..	11,050	..
Endowment Fund	..	580	..
General Fund	140	—7,520	170
Total ..	76,500	95,250	87,450

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

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

G.O., 20th July 1880, No. 1,394.

3. In the estimated receipts for 1881-82, the Board of Revenue take credit in the Road Fund account for a Provincial grant of Rs. 18,060 only out of Rs. 30,470 sanctioned by Government for the maintenance of the ghât roads, the appropriation being reduced, as directed, by the amount of the surplus left with the fund. To maintain equilibrium the General Fund requires not only the balance of the grant thus left unappropriated, but also a further grant of Rs. 6,200, or a total grant Rs. 18,610. The Government sanction the supplemental grant as proposed in consideration of the extreme necessity for it, which, however, it is noted, has arisen mainly by reason of the excess expenditure in 1880-81, notwithstanding the large grant from Provincial Funds in that year. The Land Cess estimate, though slightly in excess of last year, is less than what may fairly be expected, as it assumes that a third of the current demand will remain uncollected at the close of the year. The Commissioner will take steps to render the collections more satisfactory.

G.O., 23rd October 1880, No. 2,443, A.W.

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

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

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

Resolution—

THE Local Fund Budget of the Nílgiri Circle for 1881-82 is herewith circulated to all officers concerned.

2. PARAGRAPH 2 OF THE GOVERNMENT ORDER.—As presumed by Government, the errors in the credit of Provincial grants noticed last year have since been rectified.

3. The President is requested to explain what is the nature of the item of Rs. 2,823 shown under the sub-head "Suspense Account" and when it is likely to be adjusted.

4. PARAGRAPH 3 OF THE GOVERNMENT ORDER.—The attention of the President is drawn to the remarks of Government regarding the unsatisfactory collections of Land Cess.

5. As regards the suggestion of Government for exhibiting in the budget as a separate item, the contingent charges of the Local Fund Board's Engineering Establishment, the Board are inclined to think that the charge should continue to be included in the total cost of the establishment as has been done in the budgets of the other Circles.

(A true Copy and Extract.)

(Signed) C. D. MACLEAN,
Acting Sub-Secretary.

To the President of the Local Fund Board, Nílgiri Circle,
with budget and copy of Government Order.
„ Director of Public Instruction, with Budget.
„ Sanitary Commissioner, with do.
„ Surgeon-General with the Government of Madras, with do.
„ Accountant-General, with do.
„ Chief Secretary to Government, Financial Department, with do.
„ Secretary to Government, Public Works Department, with do.

Exd. A. Grubert.

Order thereon 5th July 1881 No 1661

Recorded in Continuation Ho 2° 1400 Wdy

6 June 1881.

(True Extract)

by C.S.K. Captn RE

Asst Secy to Govt

PWD

1881.

Board of Revenue,

MADRAS.

To

THE PRESIDENT OF THE
LOCAL FUND BOARD,
Nilgiri Circle,

&c., &c., &c.

Printed June 24th.

Received

PROCEEDINGS, 4TH JUNE 1881, No. 978.

B No 1661 Wdy 5 July 81

Local Fund Budget — of Nilgiri Circle for 1881-82. — Circulating to officers concerned copies of —, and requesting President, Local Fund Board, to furnish explanation regarding certain item.

S. Engr 2 Circle

Rept on P W Acct

I.—Budget Estimate of the Local Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1881-82.

A.—*Revenue and Receipts.*

	Estimate, 1881-82. Detail (Minor Heads).	Estimate, 1881-82. Total (Major Heads).	Estimate, 1880-81.	Actuals, 1879-80.
	RS.	RS.	RS.	RS.
1. Balances—				
(a.) Road Fund	11,050		9,560	...
(b.) Endowment Fund	580		120	...
(c.) General Fund...	—7,520		640	...
		4,110		
2. Allotments from General Revenue—				
(a.) Provincial Funds. { For Roads	18,060		21,500	62,590
{ For General purposes ...	18,610		3,500	2,440
(b.) Special Funds—				
Surplus Pound Fund	50		200	65
		36,720		
3. Rates and Taxes—				
(a.) Cess on Land	3,600		3,500	3,116
(b.) Tolls	37,000		33,000	27,484
		40,600		
4. Fees in Schools and Training Institutions...	...		...	...
5. Contributions from other Circles and Municipalities—				
(a.) From Ootacamund for Educational Inspection	240		240	240
Do. for Local Fund Board's Engineering Establishment	2,400		2,000	...
Do. Rent and Repair of Building occupied by Municipality	120		120	...
From Coonoor for Educational Inspection	100		100	...
Do. Supervision of Municipal works.	1,200		...	...
(b.) From Coimbatore Circle for 2 miles of Kotagiri Ghât Road	220		220	940
		4,280		
6. Receipts from Endowments, Contributions, and Donations—				
(a.) For Pilloor Road	...		330	...
(b.) Education	...		...	...
(c.) Hospitals and Dispensaries—				
Sale of Medicines	100		...	250
(d.) Choultries	460		650	477
Rents of escheated lands of Nadgany Chattram	60		...	180
Burliar Chattram Rent	60		...	...
Private Contribution from Mr. C. M. Grant	160		...	116
(e.) Market Rents	100		100	121
(f.) Miscellaneous (Sale of Avenues) ...	...		...	5
		940		
7. Miscellaneous—				
(a.) Sale of Materials	100		...	...
(b.) Sale of other Property (manure Gúdalúr Bandy-stand)	100		120	106
(c.) Bungalows	600		600	590
Advances Recoverable	...		...	18
Refund of Expenditure	...		...	6,057
Suspense Account	...		...	4,132
		800		
Total ...		87,450	76,500	1,09,032

LAND CESS.

Demand. Arrears.	Current.	Total.	*Anticipated Collections.* Arrears.	Current.	Total.
1,355	3,900	5,255	1,000	2,600	3,600

B.—*Expenditure.*

	By P. W. D.	By L. F. Board Engineering Establishment.	Estimate, 1881-82. Detail (Minor Heads).	Estimate, 1881-82. Total (Major Heads).	Estimate, 1880-81.	Actuals, 1879-80.
	RS.	RS.	RS.	RS.	RS.	RS.
GRANT I.—*Public Works.*						
(a.) New Works—						
Communications ...	...	...	...		1,330	2,960
Civil Buildings ...	...	4,300	4,300		1,000	...
Miscellaneous Public Improvements.	...	...	...		...	...
				4 300		
(b.) Repairs—						
Communications ...	...	47,340	47,340		46,510	48,554
Civil Buildings	...	870	870		570	102
Miscellaneous Public Improvements.	...	...	...		...	...
				48,210		
Total ...	...	52,510				
(c.) Establishments—						
Cost of Local Fund Board's Engineering Establishment			...	15,740	13,584	12,842
(d.) Tolls and Ferries				...	...	18
(e.) Tools and Plant				1,310	1,240	1,284
(f.) Contingencies				250	216	...
(g.) Road Fund Reserve				6,180	4,900	...
(h.) Contributions to						
1. Provincial Services (cost of old Jail building)			1,000		...	23,584
2. Other Circles			...		...	...
3. Municipalities			...		...	...
				1,000		
Total Grant I ...				76,990	69,350	89,348
GRANT II.—*Education.*						
(a.) Payment for Inspection			480		480	74
Travelling Allowances			100		100	...
				580		
(b.) Training Schools—						
Salaries (two Normal School fees at 30 rupees each per year)			60		...	...
Stipends of Students (Scholarships for two boys at 8 rupees each per month).			190		...	...
				250		
(c.) Local Fund Schools—						
(d.) Grants-in-Aid—						
Salary Grants			410		600	180
Result do.			200		...	...
Miscellaneous			30		20	...
				640		
Total Grant II ...				1,470	1,200	254

B.—*Expenditure*—(Continued).

	Estimate, 1881-82. Detail (Minor Heads).	Estimate, 1881-82. Total (Major Heads).	Estimate, 1880-81.	Actuals, 1879-80.
	RS.	RS.	RS.	RS.
GRANT III.—*Sanitation, Medical Services, Public and Charitable Institutions.*				
(a.) Hospitals and Dispensaries—	...		...	...
Salaries of Medical Subordinates ...	490		410	472
Clerks and Servants	1,800		1,000	1,829
Diet of Patients	300		300	574
Medicines and Surgical Apparatus ...	200		200	200
Supplies	100		100	765
Contingencies	...		...	...
Miscellaneous—Rent, Furniture, &c. ...		2,890		
(b.) Cost of Vaccine Establishment	830		550	524
Batta to Mothers of Vaccinated Children	150		180	81
Batta to Vaccinators	150		...	...
		1,130		
(c.) Employment of Medical Practitioners ...		...	...	...
(d.) Sanitary Establishment (Scavengering Establishment for cleaning Coonoor Ghât)		410	...	429
		...	...	...
(e.) Markets		620	590	489
(f.) Choultries—				
Establishment		420	420	471
(g.) Travellers' Bungalows—				
Bungalow Establishment				
(h.) Contributions—				
1. Provincial Services—	..		...	...
(a.) Medical College	410		380	...
(b.) Vaccination	...		...	...
2. Other Circles	...	410	...	...
3. Municipalities				
Total Grant III ...		5,880	4,120	5,834
GRANT IV.—*Miscellaneous.*				
(a.) Contribution for Controlling Establishment at the Presidency...		560	290	165
(b.) Do. do. in Collector's Office		...	...	...
(c.) Establishment of the Local Fund Board's Office		580	580	576
		600	...	...
(d.) Local Fund Audit Establishment ...	100		300	1
(e.) Contingencies	300		...	...
(f.) Stationery	400		...	...
(g.) Printing	250		...	...
(h.) Stamps				
(i.) Travelling Allowance (Batta) to Non-Official Members of the Local Fund Board	150		150	112
			360	...
(j.) Rent of Offices	...	1,200		
Total Grant IV ...		2,940	1,680	854

B.—*Expenditure*—(Continued).

	Estimate, 1881-82.		Estimate, 1880-81.	Actuals, 1879-80.
	Detail (Minor Heads).	Total (Major Heads).		
	Rs.	Rs.	Rs.	Rs.
Advances Recoverable	...	...	...	34
General Reserve	...	...	...	...
Suspense Account	...	...	...	1,309
Total Expenditure ...		87,280	76,360	1,343
Balances.				
Road Fund	...	...	...	12,540
General Fund	...	...	...	—1,934
Endowment Fund	170	170	140	792
Total ...		87,450	76,500	1,09,032

II.—Estimate of Receipts and Expenditure of the Road Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1881-82.

Receipts.	Estimate, 1881-82. Detail (Minor Heads).	Estimate, 1881-82. Total (Major Heads).	Estimate, 1880-81.	Actuals, 1879-80.
	Rs.	Rs.	Rs.	Rs.
1. Balances	..	11,050	9,560	12,540
2. Two-thirds of the collections of Land-cess within the year	..	2,400	2,330	2,076
3. Additional Appropriation from the Land-cess by the Local Fund Board	..	..	..	..
4. Grant from Government—				
(a.) Provincial Funds	18,060		21,500	62,590
(b.) Special Funds, Surplus Pound Fund ..	50		200	65
		18,110		
5. Tolls	..	37,000	33,000	27,484
6. Contribution from funds of other Circles and Donations for Roads	..	3,940	2,670	940
7. Miscellaneous—				
(a.) Sale of Materials (Tools and Plant) ..	..	100	..	5
(b.) Refunds advised by the Accountant-General	..	..	..	6,075
(c.) Suspense Account	..	..	..	4,132
Total ..		72,600	69,260	1,15,907

Expenditure.	By P. W. D.	By L. F. Engineer.	Estimate, 1881-82. Detail (Minor Heads).	Estimate, 1881-82. Total (Major Heads).	Estimate, 1880-81.	Actuals, 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works	..	..	..		1,330	2,964
2. Repairs	..	47,340	47,340		46,510	48,554
Total ..	..	47,340		47,340		
3. Establishment—						
(a.) Share of cost of Local Fund Board's Engineering Establishment chargeable to the Road Fund .. .. .. Local Fund Engineer's Travelling Allowance			14,190		13,800	12,842
(b.) Charges in connection with Tolls and Ferries			..		..	18
(c.) Share of cost of general management chargeable to Road Fund			2,460		1,520	769
(d.) Contingencies			250		..	..
				16,900		
4. Tools and Plant				1,180	1,200	1,284
5. Reserve				6,180	4,900	..
6. Advances Recoverable				..	..	34
7. Contribution from Local to Provincial				1,000	..	23,584
8. Suspense Account				..	..	1,309
Total ..				72,600	69,260	91,458
Balance ..				..	..	..
Total ..				72,600	69,260	91,458

II-A.—Detail of Allotments for Public Works in the Nílgiri Circle, Nílgiri District, for the Official Year 1881-82.

PART I.—*New Works.*

No.	Public Works Executive Division or Range.	Project. Description.	Amount of Estimate.	Computed Expenditure to 31st March 1881.	Expenditure in 1881-82. By P. W. D.	By Other Agency.	Total.	Remarks and References.
		I.—COMMUNICATIONS.—*Nil.*	RS.	RS.	RS.	RS.	RS.	
		II.—CIVIL BUILDINGS.						
1	.....	Converting the old Subsidiary Jail Buildings into a Local Fund Office.	4,300	...	...	4,300	4,300	Board's Proceedings, dated 29th September 1880, No. 1,420.
		III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.—*Nil.*						
		Total ...	...	...	...	4,300	4,300	

PART II.—*Repairs.*

No.	Public Works Executive Division or Range.	Description of Work.	Amount proposed for Expenditure. By P. W. D.	By L. F. Engineering Establishment.	Total.	Remarks and References.
		I.—COMMUNICATIONS.	RS.	RS.	RS.	
		Roads.				
1	.....	Repairing Kótagiri Ghât road, 20 miles, at Rs. 110 per mile... ...	...	2,200	2,200	Item No. 1 in Part II of the Budget of 1880-81.
2	.....	Repairs to new road from Ootacamund to Coonoor, 8 miles, at Rs. 275 per mile.	...	2,200	2,200	Do. No. 2 in do.
3	.....	Repairing road from Ootacamund by Sígúr to Kukanullah, 24 miles, at Rs. 110 per mile.	...	2,640	2,640	Do. No. 3 in do.
4	.....	Do. from Ootacamund to Gúdalúr, 28 miles, at Rs. 110 per mile.	...	3,080	3,080	Do. No. 4 in do.
5	.....	Do. new Coonoor Ghât road, 16 miles, at Rs 605 per mile ...	...	9,680	9,680	Do. No. 5 in do.
6	.....	Do. road between Coonoor to Kótagiri, 12 miles, at Rs. 55 per mile.	...	660	660	Do. No. 6 in do.
7	.....	Do. road from Kukanullah bridge to 11th mile post on the Karkur road, 25 miles, at Rs. 314-12-0 per mile.	...	7,870	7,870	Do. No. 7 in do.
8	.....	Do. road from Sultan's Battery to Gúdalúr, 17 miles, at Rs. 140 per mile.	...	2,520	2,520	Do. No. 8 in do.
9	.....	Do. road from Nadgani to Cherambady, 27 miles, at Rs. 148 per mile.	...	3,990	3,990	Do. No. 9 in do.
10	.....	Petty Repairs	...	12,500	12,500	
		Total ...	...	47,340	47,340	
		II.—CIVIL BUILDINGS.				
11	.....	1. Hospitals and Dispensaries	...	50	50	
12	.....	2. Chattrams and Travellers' Bungalows	...	820	820	
		Total ...	...	870	870	
		Grand Total ...	...	48,210	48,210	

No.	Public Works Executive Division or Range.	Description of Work.	Amount proposed for Expenditure. By P. W. D.	By L. F. Engineering Establishment.	Total.	Remarks and References.
		I.—COMMUNICATIONS.	RS.	RS.	RS.	
1	.....	Repairing road from Coonoor to Craigmore toll gate, 8 miles, at Rs. 55 per mile.	...	440	440	Item No. 1. in Appendix to Part II. of the Budget of 1880-81.
2	.....	Do. road from Kartairy to Colocumbay, 6 miles, at Rs. 110 per mile.	...	660	660	Do. No. 2 in do.
3	.....	Do. road from Kartairy to Ootacamund, 5 miles, at Rs. 27½ per mile.	...	140	140	Do. No. 3 in do.
4	.....	Do. road from Ootacamund to Avalanche, 14 miles, at Rs. 55 per mile.	...	770	770	Do. No. 4 in do.
5	.....	Do. old Coonoor Ghât road, 9 miles, at Rs 110 per mile ...	...	990	990	Do. No. 5 in do.
6	.....	Do. road from Kótagiri to Kodanad, 5½ miles, at Rs. 110 per mile.	...	600	600	Do. No. 6 in do.
7	.....	Do. road from Coonoor to Kartairy, 4 miles, at Rs. 110 per mile.	...	440	440	Do. No. 7 in do.
8	.....	Do. road from Ootacamund to Kótagiri, 12 miles, at Rs. 55 per mile.	...	660	660	Do. No. 8 in do.
9	.....	Do. road from Ootacamund to Devasholah *viâ* Lawrence Asylum, 9½ miles, at Rs. 55 per mile.	...	530	530	Do. No. 9 in do.
10	.....	Do. Kótagiri station roads, 2½ miles, at Rs. 137½ per mile ..	...	340	340	Do. No. 10 in do.
11	.....	Do. road from Kaity to old Coonoor road, 1 mile, at Rs. 55 per mile.	...	50	50	Do. No. 11 in do.
12	.....	Do. road from Coonoor Ghât to Hodlicul, 2 miles, at Rs. 110 per mile.	...	220	220	Do. No. 12 in do.
13	.....	Do. Bridle-paths, Ootacamund, ... Rs. 700 Do. do. Coonoor ... ... „ 500 Do. do. Kótagiri ... ... „ 300	...	1,500	1,500	Do. No. 13 in do.
14	.....	Do. road from Tiger Hill road, 3 miles, at Rs. 110 per mile ..	...	330	330	Do. No. 14 in do.
15	.....	Do. road from Bleak House to Peat Bog road, 2 miles, at Rs. 110 per mile.	...	220	220	Do. No. 15 in do.
16	.....	Do. road from Devasholah to Kartairy, 9 miles, at Rs. 55 per mile.	...	490	490	Do. No. 16 in do.
17	.....	Do. road from Yellunhully Chattram to Kartairy Junction with Mailur and Devasholah road, 5 miles, at Rs. 110 per mile.	...	550	550	Do. No. 17 in do.
18	.....	Repairs from Coonoor to Lamb's Rock and Dolphin's Nose, 4 miles, at Rs. 200 per mile.	...	800	800	Do. No. 18 in do.
19	.....	Repairing Pykara Falls road, 6 miles, at Rs. 27½ per mile	...	165	165	Do. No. 19 in do.
20	.....	Do. road between Neddivuttum and Gúdalúr, about 5 miles, at Rs. 30 per mile.	...	150	150	Do. No. 20 in do.
21	.....	Do. road from Craigmore toll bar to the Lawrence Asylum and to the St. Lawrence Bund, 2⅔ miles, at Rs. 110 per mile.	...	275	275	Do. No. 21 in do.
22	.....	Do. road from Theasholah to McIvor's Bund and from thence to Junction Mailkondah road, 2½ miles, at Rs. 110 per mile.	...	250	250	Do. No. 22 in do.
23	.....	Do. road between Cherambody and Sholoor stream, 7 miles ...	...	600	600	Do. No. 23 in do.
24	.....	Do. road from Ouchterlony Valley to Nadgani	...	660	660	Do. No. 24 in do.
25	.....	Do. road from Devasholah to Colocumbay *viâ* Mailoor and Thiamalay, 8 miles, at Rs. 55 per mile.	..	440	440	
			...	12,270	12,270	
26	.....	Repairs to Toll Houses	...	230	230	
		Total ...	...	12,500	12,500	
		II.—CIVIL BUILDINGS.				
27		1. Hospitals and Dispensaries	...	50	50	
		2. Repairs to School Houses.—Nil.				
		3. *Chattrams and Travellers' Bungalows.*				
28	.....	Repairs to Pykara Bungalow	...	70	70	
29	.....	Do. to Kulhutty do.	...	70	70	
30	.....	Do. to Avelanche do.	...	70	70	
31	.....	Do. to Neddivuttum Bungalow	...	70	70	
32	.....	Do. to Nadgani do.	...	70	70	
33	.....	Do. to Tippacadu do.	...	70	70	
		Do. to fourteen Chattrams	...	400	400	
34	.....	Total ...	...	870	870	
		III —MISCELLANEOUS PUBLIC IMPROVEMENTS.—Nil.	...	13,370	13,370	

Statement II-B.—Nil.

II-C.—Detail of Charges incurred in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District, for the Official Year 1881-82.

Names of Rate or Ferry.	Superintendent.		Toll Collectors.		Contingencies.	Total.
	1881-82.	1880-81.	1881-82.	1880-81.		
	Number.	Amount.	Number.	Amount.		
		Rs.		Rs.	Rs.	Rs.
Karkur Ghât Toll	...	...	...	...	...	280
Total ...	...	...	...	2 260	...	280

Statement III.—*Nil.*

III-A.—List of Salary Grants provided for in the Budget Assignment of the Nilgiri Circle, Nilgiri District, for the Official Year 1881-82.

Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their Qualifications.	Gross Salary.	Grant-in-aid sanctioned.	Remarks.
				Rs.	Rs.	
Kaity ..	Basel Evangelical Mission.	Solomon ..	Fit for elementary schools and know Tamil and Canarese.	..	120	
Nerecombe ..	Local Fund Board.	Isaac ..		..	* 70	* The grant is reduced to Rs. 6 per mensem.
Wellington ..	Church Mission ..	Not known.		..	+ 100	+ The grant of the Kótagiri school is transferred to Wellington and reduced to Rs. 8 per mensem.
Gúdalúr ..	Do. ..	Do. ..		Total ..	120	
					410	

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nílgiri Circle, Nílgiri District, for the Official Year 1881-82.

Designation of Endowment.	Receipts.						Expenditure.						Balance.	Allotment for other purposes.	Remarks.
	Balance.	Interest.	Rents and Produce of Lands.	Allotment from Capital.	Contribution, Sale of Medicines.	Total.	Fixed Charges.	Contingent Charges.	Allotment for Public Works Department.	Public Works Supervision.	Allotment for Education.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*). Hospitals and Dispensaries.—*Nil.*															
(*b*). Chattrams	...	...	...	...	...	...	...	...	400	130	...	530	...	...	
1. Yellunhully Chattram ...		...	...	...	30	30	30	...	...	...	...	30		...	
2. Craigmore do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
3. Aravenghat do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
4. Kótagiri do. ...		...	...	...	30	130	30	...	...	...	...	30		...	
5. Sandynullah do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
6. Nunganad do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
7. Pykara do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
8. Neddivuttum do. ...	580	...	...	...	30	30	30	...	...	...	...	30	170	...	
9. Ouchterlony do. ..		...	...	...	30	30	30	...	...	...	...	30		...	
10. Burliar do. ...		...	60	...	30	90	30	...	...	...	...	30		...	
11. New do. ...		...	...	...	160	160	160	...	...	...	...	160		...	
12. Seegur do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
13. Nadgani do. ...		...	60	...	70	130	70	...	...	...	...	70		...	
14. Gúdalúr do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
15. Devalah do. ...		...	...	...	30	30	30	...	...	...	...	30		...	
Total ...	580	...	120	...	620	1,320	620	...	400	130	...	1,150	170	...	

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nílgiri Circle, Nílgiri District, for the Official Year 1881-82.

Institutions.	FIXED CHARGES.																CONTINGENT CHARGES.											
	Medical Subordinates.				Superintendents.				Clerks.				Servants.				Medicines and Apparatus.		Supplies.		Diet of Patients.		Rents.		Furniture.		Total.	
	1880-81.		1881-82.		1880-81.		1881-82.		1880-81.		1881-82.		1880-81.		1881-82.													
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries ..	..	..	..	..	..	..	..	..	..	..	..	..	3	410	5	490	300	300	200	200	1,000	1,800	..	..	100	100	2,010	2,890
(*b.*) Chattrams—																												
1. Yellunhully Chattram.	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
2. Craigmore do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
3. Aravenghat do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
4. Kótagiri do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
5. Sandynullah do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
6. Nunganad do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
7. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
8. Neddivuttum do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
9. Ouchterlony do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
10. Burliar do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
11. New Chattram ..	..	..	..	..	..	..	..	..	..	..	..	..	2	30	2	30	..	..	..	..	..	..	..	..	..	..	..	30
12. Seegur do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	30
13. Nadgani do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70	..	..	..	..	..	..	..	..	..	..	..	30
14. Gúdalúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	..	..	..	70
15. Devalah do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	..	..	..	..	..	..	..	..	..	..	..	30
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	15	590	16	620	..	..	..	..	..	..	..	..	..	..	..	30
																												620
(*c.*) Traveller's Bungalows—																												
1. Avalanche Bungalow.	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144	..	..	..	..	..	..	..	..	..	..	..	144
2. Kulhutty do. ..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132	..	..	..	..	..	..	..	..	..	..	..	132
3. Neddivuttum do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Leased.	
5. Nadgani do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72	..	..	..	..	..	..	..	..	..	..	..	72
6. Tippacadoo do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72	..	..	..	..	..	..	..	..	..	..	..	72
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	6	420	6	420	..	..	..	..	..	..	..	..	..	..	420	420

IV-B.—Detail of Miscellaneous Sanitary, &c., Expenditure in the Nílgiri Circle, Nílgiri District, for the Official Year 1881-82.

Locality.	Maistries.	Scavenger.	Miscellaneous.	Total.	Remarks.
				Rs.	
Coonoor Ghât ...	1 on Rs. 10 per month.	3 on Rs. 8 each per month.	...	410	G.O., No. 502, dated 14th April 1877.

Abstract of the Budget for 1881-82.

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

Revenue Board Office,
Madras,
June, 1881.

(Signed) C. D. MACLEAN,
Acting Sub-Secretary.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th June 1881.

No. 978.

Read—the following Board's Govt. Received Register No. 1,676 of 1881—Proceedings of the Madras Government, dated Financial Department.

Read the following papers :—

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

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

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

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

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

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

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

I HAVE the honor to report, for the information of the Board of Revenue, that the Local Fund Board, Nílgiri Circle, have made ample provision both for sanitation and vaccination for the year 1881-82. For the former Rs. 410, or 34·1 per cent. of income, have been allotted, and for the latter Rs. 1,130 have been set apart.

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

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

	Rs.
* Kaity School	120
Nerecumbi School	70
Wellington „	100
Gúdulúr ... „	100
Total ...	390

2. A sum of Rs. 200 is allotted for results grants, but it is not likely that any indigenous school will apply for such aid. I would prefer the utilization of any available funds in the establishment of a Local

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

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

Resolution—The Local Fund Budget of the Nílgiri Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1880-81.

2. The opening balances of the Regular Estimate as given by the President amount to Rs. 11,398 as shown in the margin. This corresponds substantially with the total actual balance, viz., Rs. 11,396, recently reported by the Account-ant-General. A sum of Rs. 11,350 is entered under "Provincial grant for general purposes" against Rs. 3,500 in the budget. The increase is due to credit having been taken for a grant-in-aid of Rs. 7,850 sanctioned by Government in their Order dated 20th July 1880, No. 1,394, from Provincial Funds on account of repairs and improvements to the Gúdalúr hospital buildings. The income from tolls is put down at Rs. 40,999, or Rs. 7,999 more than the estimate, owing mainly to the enhanced price at which the tolls were sold as well as to the collection of past arrears. Rs. 1,010 are entered as a contribution for the Devasholah road, being the amount paid by the planters towards the repair of that road. Credit has also been taken for a sum of Rs. 800 contributed by private individuals who are interested in the work of constructing the Gúdalúr and Devalah Chattroms.

Receipts.

	Rs.
Road Fund	12,540
Endowment Fund	792
General Fund	—1,934
	11,398

3. The total receipts are —

	Rs.
Road Fund	81,182
Endowment Fund	1,502
General Fund	12,563
	95,247

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

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

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

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

* *Vide* Board's Proceedings, dated 11th February 1881, Miscellaneous No. 1,444.

G.O., Financial Department, dated 11th September 1880, No. 1,764.

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

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

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

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

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

BUDGET FOR 1881-82.

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

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

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

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

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

10. The total receipts are —

	Rs.
Road Fund	72,600
Endowment Fund	1,320
General Fund	13,530
	87,450

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

12. Statement II, Road Fund Receipts and Charges.—The share of the cost of the Local Fund Engineering establishment and of general management chargeable to the Road Fund should be Rs. 14,190 and 2,460 respectively. The provision for tools and plant should be Rs. 1,180. The Road Fund Reserve calculated at 10 per

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

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

* Item No. 9, Part II.

† Item No. 25 in the Appendix.

14. Grant I is—

	Rs.
Road Fund	70,140
Endowment Fund	530
General Fund	6,320
	76,990

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

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

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

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

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

20. Grant III is—

	Rs.
Endowment Fund	620
General Fund	5,260
Total ...	5,880

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

22. Grant IV is—

	Rs.
Road Fund	2,460
General Fund	480
Total ...	2,940

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

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

(True Copies and Extract.)

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

Order thereon, 9th May 1881, No. 805.

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

Receipts.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	Rs.	Rs.	Rs.
Balances—			
Road Fund	9,560	12,540	11,050
Endowment Fund	120	790	580
General Fund	640	—1,930	—7,520
Allotments from General Revenue—			
Provincial Funds—			
For Roads	21,500	21,500	18,060
For General Purposes	3,500	11,350	18,610
Special Funds	200	..	50
Cess on Land	3,500	3,500	3,600
Tolls	33,000	41,000	37,000
Fees in Schools	..	10	..
Contributions from other Circles, &c.	2,680	2,810	4,280
Receipts from Endowments, &c.	1,080	2,960	940
Miscellaneous	720	720	800
Total ..	76,500	95,250	87,450

Charges.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Estimate, 1881-82.
	Rs.	Rs.	Rs.
Grant I.			
New Works—			
Communications	1,330	1,870	..
Civil Buildings	1,000	9,320	4,300
Repairs—			
Communications	46,510	48,510	47,340
Civil Buildings	570	1,870	870
Local Fund Board's Engineering Establishment	13,580	13,580	15,740
Tolls and Ferries	..	280	..
Tools and Plant	1,240	1,540	1,310
Road Fund Reserve	4,900	2,000	6,180
Contributions to other Circles, &c.	..	..	1,000
Miscellaneous	220	220	250
Grant II.			
Inspection	580	580	580
Training Schools	..	..	250
Salary Grants	600	600	410
Results Grants	..	..	200
Miscellaneous	20	20	30
Grant III.			
Hospitals and Dispensaries	2,010	2,870	2,890
Vaccination	730	770	1,130
Sanitation	..	410	410
Choultries	590	590	620
Travellers' Bungalows	420	420	420
Miscellaneous	380	380	410
Grant IV.			
Establishment	1,680	2,490	2,940
Suspense Account	..	2,820	..
Balances—			
Road Fund	..	11,050	..
Endowment Fund	..	580	..
General Fund	140	—7,520	170
Total ..	76,500	95,250	87,450

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

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

G.O., 20th July 1880, No. 1,394.

3. In the estimated receipts for 1881-82, the Board of Revenue take credit in the Road Fund account for a Provincial grant of Rs. 18,060 only out of Rs. 30,470 sanctioned by Government for the maintenance of the ghât roads, the appropriation being reduced, as directed, by the amount of the surplus left with the fund. To maintain equilibrium the General Fund requires not only the balance of the grant thus left unappropriated, but also a further grant of Rs. 6,200, or a total grant Rs. 18,610. The Government sanction the supplemental grant as proposed in consideration of the extreme necessity for it, which, however, it is noted, has arisen mainly by reason of the excess expenditure in 1880-81, notwithstanding the large grant from Provincial Funds in that year. The Land Cess estimate, though slightly in excess of last year, is less than what may fairly be expected, as it assumes that a third of the current demand will remain uncollected at the close of the year. The Commissioner will take steps to render the collections more satisfactory.

G.O., 23rd October 1880, No. 2,443, A.W.

4. Under Charges the provision for the Engineering Establishment is in excess of the last year's Budget grant by Rs. 2,160 in consequence of the proposal to allow a fixed travelling allowance of Rs. 150 a-month to the Local Fund Engineer in addition to his pay for supervising Public Works in the Municipalities of Ootacamund and Coonoor, and to entertain an Overseer on Rs. 50 per mensem for Coonoor. It is observed that by this arrangement the Local Fund Board save from the amount contributed by the Municipalities a sum of Rs. 1,440 per annum. It is noted that the amount of Rs. 13,800, set down in the Board's figures as cost of Engineering Establishment in 1880-81, includes Rs. 220 for "Contingencies" or "Miscellaneous" (*vide* G.O., 12th January 1880, No. 69, Financial), which should have been shown separately. The enhanced provision for education is passed subject to the report called for regarding the suggestion of the Director of Public Instruction to establish a Local Fund School on the combined system. The Government note that the services of a vaccinator on Rs. 23 per mensem will be secured to the South-East Wynaad.

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

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

Resolution—

THE Local Fund Budget of the Nílgiri Circle for 1881-82 is herewith circulated to all officers concerned.

2. PARAGRAPH 2 OF THE GOVERNMENT ORDER.—As presumed by Government, the errors in the credit of Provincial grants noticed last year have since been rectified.

3. The President is requested to explain what is the nature of the item of Rs. 2,823 shown under the sub-head "Suspense Account" and when it is likely to be adjusted.

4. PARAGRAPH 3 OF THE GOVERNMENT ORDER.—The attention of the President is drawn to the remarks of Government regarding the unsatisfactory collections of Land Cess.

5. As regards the suggestion of Government for exhibiting in the budget as a separate item, the contingent charges of the Local Fund Board's Engineering Establishment, the Board are inclined to think that the charge should continue to be included in the total cost of the establishment as has been done in the budgets of the other Circles.

(A true Copy and Extract.)

Acting Sub-Secretary.

To the President of the Local Fund Board, Nílgiri Circle,
with budget and copy of Government Order.
" Director of Public Instruction, with Budget.
" Sanitary Commissioner, with do.
" Surgeon-General with the Government of Madras, with do.
" Accountant-General, with do.
" Chief Secretary to Government, Financial Department, with do.
" Secretary to Government, Public Works Department, with do.

Exd. A. Grubert.

B No 1661 W a/5th July/81

Recorded in Continuation of G.O. No 1400 W dt 6 June 1881.

CR 2.7.81

P. W. C. No 3820

1881.

Board of Revenue,

MADRAS.

To

THE PRESIDENT OF THE
LOCAL FUND BOARD,
Nilgiri Circle,
&c., &c., &c.

Printed June th.

Received

E-1 (2.7.81)
S.S.C

PROCEEDINGS, 4TH JUNE 1881, No. 978.

B No 1661 W a/5th July 1881

Local Fund Budget — of Nilgiri Circle for 1881-82. — Circulating to officers concerned copies of —, and requesting President, Local Fund Board, to furnish explanation regarding certain item.

S.E. 2 Circle ✓
Gen P. Wks ✓ Desd 5-7-81

Wr Thorder