# PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from R. W. BARLOW, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 17th October 1882, No. 25 :—

I have the honor to lay before the Board of Revenue the regular estimate for the current year 1882-83 and the budget for the next year 1883-84.

Regular Estimate, 1882-83.

2. *Balance.*—The year opened with a balance of Rs. 32,939 against the estimated balance of Rs. 2,380. The large increase of Rs. 30,559 is principally due to the Provincial Grants, Rs. 20,000 and Rs. 4,500 given in G.Os., Nos. 204 and 2,821 W., dated 4th February 1882 and 14th November 1881, for the reformation of the Naduvatam road and for the repairs of communications leading to Wynaad gold fields, not being fully expended during the year (1881-82) owing to the lateness of the grants received, and the latter sum, Rs. 4,500, being twice credited to the Circle fund, *i.e.*, both by the Accountant-General and the Executive Engineer, West Coast Division.

3. *Receipts.*—This increase of the opening balance, an increase of Rs. 5,100 by the yield of tolls, a supplemental grant of Rs. 10,000 given in G.O., No. 2,255 W, dated 1st September 1882, for the repairs of the Kótagiri Ghât, are the principal items which combine to increase the total of receipts from Rs. 1,21,330 to Rs. 1,65,022. This total of Rs. 1,65,022 does not include Rs. 4,500, amount of contributions budgeted for, from the Coonoor and Ootacamund Municipalities in the current year, as the Municipal Public Works have not been supervised by the Circle Board's Engineer since the 1st of April 1882.

4. *Expenditure.*—The budgeted amount is Rs. 1,21,330, while as much as Rs. 1,48,574 will have been spent at the expiration of the year. There is a large increase of Rs. 52,773 under Grant I, Public Works. It is chiefly due to the following items: Rs. 10,000 entered for the repairs of the Kótagiri Ghât Road, given in G.O., No. 2255, dated 1st September 1882, and not taken credit for in the budget; Rupees 7,000 entered for the repairs of the road from Nadgani *viâ* Devála to Choladi Bridge, *vide* G.O., No. 790, dated 26th July 1882; Rs. 10,500 entered for the repairs of damage caused to the roads in the district by the recent heavy storms for which the sanction of the Board and Government will be solicited in a separate communication on receipt of detailed estimates from the Engineer; and Rs. 24,273 entered for expenditure on the reformation of the Naduvatam Road, out of Rs. 50,000 provided for in the budget from the Provincial Funds for the communications of the district generally.

5. The variations of other minor items being of little importance are explained in the remark columns of the statements.

BUDGET ESTIMATE FOR 1883-84.

6. *Statement I-A, Revenue and Receipts.*—The revised receipts for 1882-83 being Rs. 1,65,022 and expenditure Rs. 1,49,564, the opening balance will be Rs. 15,458 as below :—

| | RS. |
|---|---|
| Road Fund ... ... .. ... ... ... ... | 2,821 |
| Endowment Fund ... ... ... ... ... ... ... | 2,133 |
| General Fund ... ... ... ... ... ... ... | 10,504 |
| Total ... | 15,458 |

7. Credit is taken for Rs. 30,470 from Provincial Funds for roads—*vide* Board's Proceedings, Miscellaneous No. 7,617, dated 3rd October 1882. A sum of Rs. 42,000 is entered under "Tolls," being Rs. 2,000 in excess of the amount (Rs. 40,000) budgeted for in 1882-83, as it is hoped that they will realize this further sum.

8. *Statement I-B, Expenditure—Grant I, Public Works—New Works.*—The only new work under communications will be the construction of the Pillúr Road sanctioned in G.O., No. 825, dated 10th May 1878, for which the same sum (Rs. 1,500) as in the current year has been entered.

9. *Civil Buildings.*—The necessity for a halting place in the important rising station, Pundalur, in South-east Wynaad, having been greatly felt, it is proposed, on representation being made by the residents of that place, to erect a chattram there for the convenience of travellers, similar to those lately built at Gúdalúr and Devala, and a sum of Rs. 1,000 is entered for this purpose.

10. *Repairs.*—The figures entered under "Communications" and "Civil Buildings" are the same as in the current year. Rs. 16,360 are provided against the budget grant of Rs. 18,300 for Engineer Establishment with reference to its actual cost. The decrease under this item is caused by the withdrawal of the Municipal contributions. The contribution of Rs. 1,000 towards Provincial Fund is entered in obedience to G.O., No. 75, dated 18th May 1880, for the purchase of the Local Fund Engineer's office and workshops. The sum of Rs. 820 for tools and plant is calculated at $1\frac{1}{2}$ per cent—*vide* G.O., No. 1,398 W, dated 5th June 1882. The "Road Fund Reserve" ought to be Rs. 7,570 at 10 per cent. on the Road Fund receipts, but Rs. 6,270 only is available, after meeting the wants of the circle.

11. The total expenditure under Grant I will therefore be Rs. 79,220.

12. *Grant II, Education.*—There has been no provision made for stipends of students and for school fees, as there is no one available to be sent to the Normal Schools as desired by the Circle Board in the two previous years. Rs. 100 are entered under result grants and Rs. 120 for salary grants for two new schools opened lately under the supervision of the Kaity Mission at Nunjanad and Manihutti; the sanction for the new schools was duly obtained, *vide* Board's Proceedings, No. 5281, dated 11th September 1882. The total expenditure under Grant II will be Rs. 2,550, or nearly the same as in the current year.

13. *Grant III, Sanitation and Medical.*—The allotments are the same as in the current year, and a sum of Rs. 290 is entered under "General Reserve."

14. *Grant IV, Miscellaneous.*—The provisions made under this grant remain the same as in the current year and call for no remark.

15. The total expenditure under all the heads will be Rs. 92,710 and the receipts Rs. 96,940, thus leaving a balance of Rs. 4,230 at the close of the year as follows :—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... ... | 90 |
| Endowment Fund ... ... ... ... ... ... ... ... | 420 |
| General Fund ... ... ... ... ... ... ... ... | 3,720 |
| Total ... | 4,230 |



ENCLOSURE No. 1.—Regular Estimate of Revenue and Receipts.

ENCLOSURE No. 2.—Statement showing the Demand, Collection, and Balance of Land Cess during 1882-83.

ENCLOSURE No. 3.—Budget Estimate for 1883-84.

ENCLOSURE No. 4.—Statement of Demand, Collection, and Balance of Land Cess for 1883-84.

ENCLOSURE No. 5.—Estimate of Receipts and Expenditure of Road Fund for 1883-84.

ENCLOSURE No. 6.—Detail of allotments for Public Works for 1883-84.

ENCLOSURE No. 7.—Talukwar Statement showing allotments of Road Fund for Expenditure for 1883-84.

ENCLOSURE No. 8.—Detail of Charges in connection with Tolls and Ferries for 1883-84.

ENCLOSURE No. 9.—Estimated Receipts and Expenditure from Minor Funds and Educational Foundations for 1883-84.

ENCLOSURE No. 10.—Statement showing Receipts and Charges of Local Fund Schools for 1883-84.

ENCLOSURE No. 11.—Detail Charges in Local Fund Schools for 1883-84.

ENCLOSURE No. 12.—List of Salary Grants provided for in the Budget assignment for 1883-84.

ENCLOSURE No. 13.—Estimate of Receipts and Expenditure of Endowment Funds for 1883-84.

ENCLOSURE No. 14.—Detail of Charges in Public and Charitable Institutions for 1883-84.

ENCLOSURE No. 15.—Detail of Miscellaneous Sanitary, &c., Expenditure for 1883-84.

ENCLOSURE No. 16.—Estimate of Receipts and Expenditure of General Fund for 1883-84.

ENCLOSURE No. 17.—Abstract of Budget for 1883-84.

ENCLOSURE No. 18.—List showing Budget Grants, &c., for 1882-83.

ENCLOSURE No. 19.—List of Fixed Establishment.

ENCLOSURE No. 20.—Road Map.

READ—the following letter from A. J. B. ATKINSON, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 29th November 1882, No. 28 :—

I HAVE the honor to forward, for the information of the Board and of Government, the regular estimate of the Local Funds of this circle for the current official year 1882-83.

2. The accounts of the year opened with a credit balance of Rs. 32,939 against the budgeted balance of Rs. 2,380. The excess difference, Rs. 30,559, is made up of the following items :—

| | RS. |
|---|---|
| Provincial grant for the road from Ootacamund to Naduvatam—*vide* G.O., No. 204, dated 4th February 1882 ... ... ... ... | 20,000 |
| Portion assigned to this district of the Rs. 10,000 granted for the repair of the road from the head of the Támrachéri Ghât to head of the Karkur Ghât—*vide* G.O., No. 2821 W, dated 14th November 1881 ... ... ... ... ... ... ... ... | 4,500 |
| The same assignment credited by mistake a second time to this district by the Executive Engineer, Public Works Department, West Coast Division ... ... ... ... ... ... ... ... | 4,500 |
| Contributions from the Forest Department for certain Forest roads—*vide* G.O., No. 728, dated 3rd March 1882 ... ... ... | 800 |
| Small items of savings of grants by less expenditure ... ... | 759 |
| Total Difference ... | 30,552 |

3. *Receipts.*—The receipts for the year amount to Rs. 1,95,492 against Rs. 1,21,330 provided in the budget estimate, giving an increase of Rs. 74,162 which is made up as follows :—

| | RS. | RS. |
|---|---|---|
| Increased balance at commencement of year as explained above ... | | 30,559 |
| Provincial grant allotted in G.O., dated 11th November 1881, No. 2197 F, communicated with Board's Proceedings, dated 23rd November 1881, No. 10122, Miscellaneous ... ... | | 30,470 |
| Provincial grant for the improvement of the Kótagiri Ghât—*vide* G.O., dated 1st September 1882, No. 2255 W ... ... ... | | 10,000 |
| Incomplete Provincial works of 1881-82, sanctioned in Board's Proceedings, dated 13th September 1882, No. 2273 ... ... | | 341 |
| Increase in collection of Land Cess ... ... ... ... ... | | 1,500 |
| Do. do. in Tolls ... ... ... ... ... | | 5,100 |
| Private contributions for roads ... ... ... ... ... | | 900 |
| Miscellaneous ... ... ... ... ... ... ... ... | | 107 |
| Bungalows ... ... ... ... ... ... ... ... | | 100 |
| Refunds ... ... ... ... ... ... ... ... | | 5 |
| Total increased Receipts ... | | 79,082 |
| From which must be deducted contributions by the Ootacamund and Coonoor Municipalities towards the cost of the Local Fund Engineer Establishment, which has been withdrawn from the management of Municipal works ... | 4,500 | |
| Less receipts from rent of Chattrams ... ... ... | 20 | |
| Do. from Markets ... ... ... ... | 300 | |
| Do. from sale of Materials ... ... ... | 100 | |
| | | 4,920 |
| Leaving a net Increase of ... | | 74,162 |

as shown above.



4. *Expenditure.*—The proposed expenditure amounts to Rs. 1,85,824 and the balances to Rs. 9,668—total Rs. 1,95,492—as follows :—

| | RS. | RS. |
|---|---|---|
| Grant I— | | |
| Road Fund ... ... ... ... ... | 1,67,058 | |
| General Fund ... ... ... ... ... | 5,615 | |
| Endowment Fund ... ... ... ... | 560 | |
| | | 1,73,233 |
| Grant II— | | |
| General Fund ... ... ... ... ... ... | | 1,711 |
| Grant III— | | |
| General Fund ... ... ... ... ... | 6,210 | |
| Endowment Fund ... ... ... ... ... | 790 | |
| | | 7,000 |
| Grant IV— | | |
| Road Fund ... ... ... ... ... ... | 2,540 | |
| General Fund ... ... ... ... ... | 350 | |
| | | 2,890 |
| General Reserve ... ... ... ... ... ... | | 990 |
| Total ... | | 1,85,824 |
| Balances— | | |
| Road Fund ... ... ... ... ... | 1,911 | |
| General Fund ... ... ... ... ... | 6,184 | |
| Endowment Fund ... ... ... ... ... | 1,573 | |
| | | 9,668 |
| Grand Total ... | | 1,95,492 |

5. Statements of demand, collection, and balance of subsequent allotments and transfers and of sanctioned establishments, in the forms prescribed in Board's Proceedings, dated 21st August 1882, No. 2905, are attached to this report.

6. The formation of the road from Ootacamund to Naduvatam and Gúdalúr is now, in reference to G.O., dated 6th June 1882, No. 1416 W., and G.O., dated 31st July 1882, No. 1,928 W., entered under the head of New Works, with an allotment of Rs. 64,122 for expenditure in the current year ; this amount being made up by the special allotment of Rs. 50,000 granted to this work in the orders just quoted and the unexpended balance of the previous year's allotment which amounted to Rs. 14,122.

7. The completion of the Kótagiri Ghât for which Rs. 10,000 were transferred for expenditure to the Local Fund Board in G.O., dated 1st September 1882, No. 2255 W., is now included under the head of "New Works" also, as the nature of the work is similar to that of the road from Ootacamund to Gúdalúr. A special estimate for the completion of the last-mentioned road is ready and will be submitted immediately, and a special estimate for the completion of the Kótagiri Ghât will be prepared at once and submitted for sanction at an early date.

8. The following works not included in the budget estimate are now provided for under the head "New Works" :—

| | RS. |
|---|---|
| Additional grant to the Pillúr Road ... ... ... ... ... | 1,300 |
| And under the head "Repairs"— | |
| Keet Kótagiri Road ... ... ... ... ... ... | 1,200 |
| Thia Sholah do. ... ... ... ... ... ... ... | 1,000 |
| Hulli Kary do. ... ... ... ... ... ... ... | 1,000 |
| Pundalur do. ... ... ... ... ... ... ... | 7,500 |
| Storm repairs to different roads ... ... ... ... ... | 5,000 |
| Storm repairs to Bungalows ... ... ... ... ... ... | 3,500 |
| Total ... | 19,200 |

9. Contributions amounting to Rs. 900 of which Rs. 600 are from planters and Rs. 300 from the Coimbatore Circle, have been received towards the cost of the Keel Kótagiri Road.

10. Of the amount allotted to the Pundalur Road, Rs. 6,912 were sanctioned in G.O., dated 26th July 1882, No. 790 F.

11. The expenditure on storm repairs to roads and buildings rendered necessary by the great severity of the late south-west monsoon has been already ordered by the President in anticipation of sanction.

12. The allotments to the Thia Sholah and Hulli Kary Roads have been sanctioned by the Local Fund Board, copy of whose resolution on the subject is enclosed.

13. The cost of the permanent Engineer Establishment is only Rs. 16,000 per annum, and has amounted to only about 16 per cent. of expenditure during each of the past two years. The amount entered in the budget estimate, Rs. 18,300, is however now provided, in order to meet the cost of a Second Engineer entertained by the President to carry on Mr. O'Shaughnessy's duties while on privilege leave.

14. The small differences between the amounts entered in the budget estimate and the amounts now entered for expenditure under Grants II, III, and IV are explained in the accompanying variation statement.

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ENCLOSURE No. 1.—Extract from Proceedings of a Special Meeting of the Nílgiri Circle Board on 20th November 1882.

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ENCLOSURE No. 2.—Regular Estimate.

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ENCLOSURE No. 3.—Statement showing the Demand, Collection, and Balance of Land Cess for 1882-83.

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ENCLOSURE No. 4.—Statement of probable Receipts and Expenditure of Road Fund for 1882-83.

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ENCLOSURE No. 5.—Statement of probable Receipts and Expenditure of Endowment Fund for 1882-83.

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ENCLOSURE No. 6.—Statement of probable Receipts and Expenditure of General Fund for 1882-83.

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ENCLOSURE No. 7.—List showing Budget Grants, &c.

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READ—the following letter from A. J. B. ATKINSON, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 16th March 1883, No. 4 :—

In reference to Board's Memorandum, No. 1448, Routine, dated 23rd February 1883, calling the submission of the Nílgiri Local Fund Board's revised budget for 1883-84, I have the honor to submit the original budget returned with Board's Proceedings, No. 6448, R.S. dated 9th November 1882, as well as the revised budget, as directed by the Local Fund Board in a resolution (copy enclosed) passed at its meeting held on the 16th March 1883.

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ENCLOSURE No. 1.—Extract from Proceedings of a Meeting of Nílgiri Circle Board on 16th March 1883.



ENCLOSURE No. 2.

Proceedings of a Meeting of the Committee appointed by the Local Fund Board in their Resolution, No. 2, dated 6th November 1882, to revise the budget estimate for 1883-84 in accordance with G.O., dated 13th October 1882, No. 1463, Miscellaneous, which directs that the budget should be prepared without anticipating the ordinary grant-in-aid of Rs. 30,470 from Provincial Funds for the upkeep of certain roads in the Nílgiri District.

The Committee have come to the conclusion that there is nothing to be done but to reduce the annual allotments for the repair of the different roads in proportion to the reduction which Government now propose to make in the Board's annual receipts.

They have accordingly gone carefully over the list of the different roads in the district, and apportioned the estimated amount available as fairly as possible in proportion to the amount of traffic and the general importance of each road.

The Committee fear and, in fact, feel certain that some of the roads must deteriorate under these arrangements, but the Board will no doubt do its utmost to keep the principal lines of communication in as good order as they possibly can under their altered circumstances and the Committee have assigned to these roads as liberal allotments as possible in this view.

The Committee observe that by the Proceedings of the Board of Revenue (No. 2095, dated 21st August 1882), the maximum cost of the Engineer establishment is limited to 23 per cent. of the amount available for expenditure on works, or in the present instance to Rs. 7,390 per annum, against Rs. 16,270, the amount now provided for this purpose.

The present establishment has the supervision of special grants, which in the present year amount to the large sum of over Rs. 70,000 as well as of the repair grant of Rs. 30,470 which it is now proposed to withdraw, and although its cost is double the amount that will be available for this purpose in the ensuing year, its incidence is only 15 per cent. of the proposed expenditure against the 23 per cent. which the reduced amount has now allotted in the budget for 1883-84.

The Committee would bring to the notice of the Circle Board that it will be impossible to organize an efficient establishment for the amount allotted to this purpose in the budget for the ensuing year; and, considering that the organization of the present establishment was undertaken on condition that the grants now in question were to be continued to the Board, they are of opinion that Government might with propriety be requested to reconsider the order under reference and allow the business of the circle to be carried on as at present.

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ENCLOSURE No. 3.—Statement showing the Demand, Collection, and Balance of Land Cess for 1882-83.

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ENCLOSURE No. 4.—Estimate of Demand, Collection, and Balance of Land Cess for 1883-84.

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READ—the following letter from Deputy Surgeon-General M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Secretary to the Board of Revenue, dated Madras, 9th April 1883, No. 515 :—

I have the honor to report, for the information of the Board of Revenue, that the sanitary and vaccine allotments of the Nílgiri Circle for 1883-84 is the same as those for 1882-83, viz., Rs. 1,050 and Rs. 1,130, respectively. They may be accepted.

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READ—the following letter from Surgeon A. J. STURMER, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 9th April 1883, No. 1941 :—

I have the honor, by order, to state that the Surgeon-General has no remarks to offer on Grant III of the 1883-84 Local Fund budget estimate of the Nílgiri Circle.

RESOLUTION—dated 16th April 1883, No. 1065.

The Local Fund Board of the Nílgiri Circle originally framed their budget for 1883-84 on the assumption that the usual annual grant of Rs. 30,470 for the maintenance of the five main ghât roads in the circle will be made from Provincial Funds, and submitted the same to the Board in October last. Owing, however, to the contemplated transfer of the maintenance of certain main lines of communication to the Public Works Department, Government in their Order, dated 13th October 1882, No. 1463, Miscellaneous, directed that the budget should be prepared without anticipating any grants from Provincial Funds, remarking at the same time that, in the event of the existing arrangements being allowed to continue, the usual grant will be made on application. The budget was accordingly returned for revision to the Circle Board who have forwarded a revised as well as the original budget. Both are submitted to Government as desired by the Circle Board, but the Board's remarks will be confined to the revised budget.

REGULAR ESTIMATE FOR 1882-83.

2. *Statement I-A, Receipts.*—The opening balance adopted by the Circle Board agrees with the closing balance of 1881-82 advised by the Accountant-General and is distributed among the minor funds as shown below :—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 30,657 |
| Endowment Fund ... ... ... ... ... ... ... ... | 1,933 |
| General Fund ... ... ... ... ... ... ... ... | 349 |
| Total ... | 32,939 |

Compared with the budget estimate, the increase in the opening balance is mainly due to the additional grant sanctioned by Government from Provincial Funds. In the regular estimate for 1882-83 under "Allotment from General Revenues for roads" the President has taken credit for Rs. 40,470 in excess of the amount entered in the budget. Of this, Rs. 10,000 were allotted for the improvement of the Kótagiri Ghât in G.O., Public Works Department, dated 1st September 1882, No. 2255 W. The balance, Rs. 30,470, will be struck out, this amount having been erroneously included by the President as pointed out in G.Os., dated 11th August 1882, No. 917, Miscellaneous, and 25th January 1883, No. 164, Miscellaneous. The grant for general purposes should be Rs. 17,300, as only Rs. 300 were sanctioned in G.O., Financial Department, dated 16th October 1882, No. 1488, Miscellaneous, on account of excess expenditure over the estimate incurred on the repair of the Gúdalúr Hospital buildings. Cess on land is estimated to yield Rs. 6,000, or Rs. 1,500 more than the amount entered in the budget. The increase is satisfactory, though there is room for further improvement, the collections being only 65 per cent. of the total demand including current and arrears. The increase of Rs. 5,100 under Tolls is not explained. The contributions of the Ootacamund and Coonoor Municipalities towards the cost of the Engineering Establishment are left out, as the Local Fund Engineer has been relieved from 1st April last of the duty of supervising their works. The sum of Rs. 900 entered under "Other Contributions" consists of Rs. 600 paid by the Planters, and Rs. 300 paid by the Coimbatore Circle Board towards the cost of the Keilkótagiri Road. The other items of receipt do not call for remark. The total assets are—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 1,41,039 |
| Endowment Fund ... ... ... ... ... ... ... ... | 2,923 |
| General Fund ... ... ... ... ... ... ... ... | 21,019 |
| Total ... | 1,64,981 |



3. *Statement I-B, Expenditure.*—The probable outlay on "New Works—Communications" is put down as Rs. 76,922 against the budget sanction of Rs. 1,500. The excess is stated to arise from the anticipated expenditure on the undermentioned works :—

| | RS. |
|---|---|
| (1) Ootacamund and Naduvatam Road ... ... ... ... | 64,122 |
| (2) Kótagiri Ghât Road ... ... ... ... ... ... | 10,000 |
| (3) Additional grant to Pilloor Road... ... ... ... ... | 1,300 |
| Total ... | 75,422 |

Rs. 66,850 are assigned for Repairs—Communications against Rs. 51,150 sanctioned in the budget. The increase is due to the provision of Rs. 15,700 made for repairing the roads specified in paragraph 8 of the President's letter. It is stated that the President has ordered the execution of these repairs in anticipation of sanction. He is requested to state why application for allotment was not made to the Board in the form prescribed in their Proceedings, dated 24th April 1882, No. 1130. It is also noted that, though in G.O., dated 26th July 1882, No. 790, Financial Department, the sum of Rs. 6,912 was ordered to be appropriated to the Vundalúr Road from the Original Provincial Grant of Rs. 50,000, the President has taken credit for an allotment of Rs. 7,500 for this road in excess of the above grant. In paragraph 12 of his letter, the President states that the Local Fund Board have sanctioned the allotments required for the Thiah Shalah and Hallikarai Roads, but it is observed that only the latter is sanctioned in the resolution which accompanies the letter. The provision for repairing Civil Buildings is raised from Rs. 1,120 to Rs. 4,620 on account of storm repairs to bungalows, and the assignment for Tools and Plant has been increased to Rs. 2,200. In neither case was application made to the Board for additional allotment. The President has omitted to provide for the payment of the Rs. 4,500 erroneously credited to this circle in 1881-82 as noted in paragraph 2 of his letter, but no money is available for refunding this amount which, if shown as a charge, will only go to swell the deficit. The entry against Vaccine Inspecting Agency will be removed, as the charge will be incurred only from the current year. The Road and General Fund Reserves will be struck out, as the year has come to a close. The other items of expenditure do not call for remark. The following is an abstract of the regular estimate for charges :—

| Items. | Road Fund. | Endowment Fund. | General Fund. | Total. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| New Works— | | | | |
| Communications .. .. .. .. | 76,922 | .. | .. | 76,922 |
| Civil Buildings .. .. .. .. | .. | .. | 341 | 341 |
| Repairs— | | | | |
| Communications .. .. .. .. | 66,850 | .. | .. | 66,850 |
| Civil Buildings .. .. .. .. | .. | 450 | 4,170 | 4,620 |
| Local Fund Engineering Establishment .. | 17,690 | 55 | 555 | 18,300 |
| Tools and Plant .. .. .. .. | 2,126 | 7 | 67 | 2,200 |
| Contribution to Provincial Funds .. .. | 1,000 | .. | .. | 1,000 |
| Grant I .. .. .. .. | 1,64,588 | 512 | 5,133 | 1,70,233 |
| Do. II .. .. .. .. | .. | .. | 1,711 | 1,711 |
| Do. III .. .. .. .. | .. | 790 | 5,720 | 6,510 |
| Do. IV .. .. .. .. | 2,471 | .. | 419 | 2,890 |
| Total Expenditure .. | 1,67,059 | 1,302 | 12,983 | 1,81,344 |
| Receipts .. | 1,41,039 | 2,923 | 21,019 | 1,64,981 |
| Balance .. | — 26,020 | 1,621 | 8,036 | — 16,363 |

It is observed from the above that the Road Fund closes with a deficit balance of Rs. 26,020. This has resulted from the President having misapprehended the orders of Government in regard to the Provincial Grant for roads. It will not be possible to make good the deficit from the income of future years, as the normal receipts are insufficient to meet the annual charges of the circle. There is therefore no alternative but to charge to Provincial the actual excess outlay under the Road Fund. Subject to the approval of Government, the *minus* balance under this Fund will be left out, and the Endowment and General Fund balances brought forward in the budget for 1883-84.

## BUDGET ESTIMATE FOR 1883-84.

4. *Statement I-A, Receipts.*—As directed by Government, the budget is prepared without taking credit for any grant from Provincial Funds. The Circle Board doubt whether without such aid the main lines of communication can be kept up in a satisfactory condition ; and, considering also that the present Engineering Establishment was organized on the full expectation that this aid would be continued, they request reconsideration of the matter. The sum of Rs. 50,000 set apart in the Provincial budget for 1883-84 for the road from Ootacamund to Naduvatam, for which an estimate was called for in the Memorandum from the Public Works Department recorded in G.O., Financial Department, dated 17th January 1883, No. 96, Miscellaneous, is not taken credit for in the budget under review, as the agency by which the work is to be executed remains still unsettled (*vide* paragraph 4 of G.O., Public Works Department, dated 23rd January 1883, No. 261 W.) The collections from Land cess are put down at Rs. 6,000 as in the regular estimate for 1882-83, and represent 73 per cent. of the total demand. Rs. 42,000 are expected to be realized from tolls against Rs. 40,000 entered in the budget and Rs. 45,100 in the regular estimate of 1882-83. As the Gúdalúr Dispensary is not an endowed institution, the sale-proceeds of medicines in it should be shown under "7, Miscellaneous," and not under "6, Receipts from Endowments, &c." The other items of receipt do not call for notice. The total assets are—

| | RS. |
|---|---|
| Road Fund ... ... ... ... ... ... ... ... | 46,270 |
| Endowment Fund ... ... ... ... ... ... ... ... | 2,900 |
| General Fund .. ... ... ... ... ... ... ... | 11,510 |
| Total ... | 60,680 |

5. *Statement I-B, Expenditure—Grant I, Public Works.*—No provision is made for "New Works." As regards "Repairs—Communications," Rs. 31,000 are assigned against Rs. 51,150 in the budget for 1882-83, the decrease being due to reductions made in the maintenance allotments—a course necessitated by the shortness of funds. The total of Appendix to Part II being only Rs. 7,510 instead of Rs. 8,600 as entered by the President, the grant will be reduced to Rs. 29,910. The provision for Local Fund Engineering Establishment is put down at Rs. 7,390 against Rs. 18,300 sanctioned for 1882-83. The decrease is owing to the cost being calculated at 23 per cent. of the estimated outlay on works. The President is requested to submit a revised scheme of establishment to correspond with the reduced allotment. If, however, some of the roads are to be made over to the Public Works Department, it seems to the Board that the execution of all Local Fund works might well be entrusted to the same agency subject to payment of the usual rate for supervision, &c. The Road Fund Reserve at 10 per cent. of the receipts should be Rs. 4,630. The share debitable to the Road Fund of the cost of General management, of Local Fund Engineering Establishment and of Tools and Plant should be respectively Rs. 2,460, Rs. 7,120 and Rs. 460. The total Road Fund expediture amounts to Rs. 45,580, leaving a balance of Rs. 690.

6. *Grant II, Education.*—The outlay on Education is estimated at Rs. 2,550 against Rs. 2,560 in 1882-83. Rs. 860 are assigned and shown in lump for six Local Fund schools on the combined system. The names of these schools should be specified and the particulars relating to each shown in Statement III. The increased provision under Salary Grants is due to the admission to grant of two schools opened by the Kaity Mission at the villages of Nunjanád and Manihatti. Rs. 100 are provided for Result Grants.



7. *Grant III, Medical and Sanitary.*—The provision for Hospitals and Dispensaries is put down at Rs. 3,110 against Rs. 3,020 sanctioned for 1882-83. The increase occurs under servants and is due to the enhanced rates of pay sanctioned to them in Board's Proceedings, dated 22nd June 1882, Miscellaneous No. 4707. The contribution for Vaccine Inspecting Agency should be Rs. 260, from which should be met the travelling allowance of the Zillah Surgeon. The separate entry of Rs. 100 for this purpose will therefore be struck out. The other items are repetitions of the grant for 1882-83.

8. *Grant IV, Miscellaneous.*—The entries under this grant do not call for remark. The General Reserve at 10 per cent. of the receipts is Rs. 350. The Board must remark that both the budget and regular estimates have been very carelessly prepared, neither have the statements been stitched together in book form. The following is an abstract of the budget estimate as modified by the Board :—

| Receipts. | | Charges. | | | |
|---|---|---|---|---|---|
| | RS. | | | RS. | RS. |
| Road Fund ... ... | 46,270 | Grant I ... | Road Fund ... | 43,120 | |
| Endowment Fund ... | 2,900 | | Endowment Fund... | 570 | |
| General Fund ... | 11,510 | | General Fund ... | 840 | |
| | | | | | 44,530 |
| | | Do. II ... | General Fund ... | | 2,550 |
| | | Do. III ... | Endowment Fund... | 1,190 | |
| | | | General Fund ... | 5,970 | |
| | | | | | 7,160 |
| | | Do. IV ... | Road Fund .. | 2,460 | |
| | | | General Fund ... | 790 | |
| | | | | | 3,250 |
| | | General Reserve ... ... ... | | | 350 |
| | | *Balances.* | | | |
| | | Road Fund ... ... ... ... | | 690 | |
| | | Endowment Fund ... ... ... | | 1,140 | |
| | | General Fund ... ... ... | | 1,010 | |
| | | | | | 2,840 |
| Total ... | 60,680 | | Total ... | | 60,680 |

## APPENDIX.

I.—Budget Estimate of the Local Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1883-84.

*A.—Revenue and Receipts.*

| Items. | Estimate, 1883-84. Detail (Minor Heads). | Estimate, 1883-84. Total (Major Heads). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| 1. Balances— | | | | |
| (*a*) Road Fund ... ... ... ... | ... | | 9,840 | 22,228 |
| (*b*) Endowment Fund ... ... ... | 1,620 | | 1,280 | 1,599 |
| (*c*) General Fund ... ... ... ... | 8,040 | | — 8,740 | — 10,535 |
| | | 9,660 | | |
| 2. Allotments from General Revenue— | | | | |
| (*a*) Provincial } For Roads ... ... | ... | | 50,000 | 58,090 |
| Funds. } „ General Purposes ... | ... | | 17,000 | 18,610 |
| (*b*) Special Funds— | | | | |
| Surplus Pound Fund ... ... | 50 | | 50 | 60 |
| | | 50 | | |
| 3. Rates and Taxes— | | | | |
| (*a*) Cess on Lands ... ... ... | *6,000 | | 4,500 | 4,368 |
| (*b*) Tolls ... ... ... ... .. | 42,000 | | 40,000 | 39,603 |
| | | 48,000 | | |
| 4. Fees in Schools and Training Institutions... | | ... | ... | ... |
| 5. Contributions from other Circles and Municipalities— | | | | |
| (*a*) From Ootacamund for Educational Inspection ... ... ... ... | 300 | | 300 | 240 |
| Do. for Local Fund Board's Engineering Establishments ... | ... | | 3,000 | 3,000 |
| From Coonoor for Educational Inspection ... ... ... ... | 120 | | 120 | 105 |
| Do. Supervision for Municipal Public Works ... ... ... | ... | | 1,500 | 1,500 |
| (*b*) Coimbatore Circle for two miles of Kótágiri Ghat ... ... ... | 220 | | 220 | 220 |
| | | 640 | | |
| 6. Receipts from Endowments, Contributions, and Donations ... ... ... ... | ... | | ... | 800 |
| (*a*) Education ... ... ... ... | ... | | ... | ... |
| (*b*) Hospitals and Dispensaries ... ... | ... | | ... | ... |
| (*c*) Choultries ... ... ... ... | 490 | | 490 | 538 |
| Rents of escheated lands of Nadgani Chattram ... ... ... ... | 60 | | 60 | |
| Burliar Chattram rent ... ... | 30 | | 60 | 168 |
| (*d*) Market rents ... ... ... ... | 700 | | 700 | 104 |
| | | 1,280 | | |
| 7. Miscellaneous— | | | | |
| (*a*) Sale of Materials ... ... ... | ... | | 100 | ... |
| (*b*) Sale of other Property (manure Gúdalúr Bandy-stand) .. ... ... | 50 | | 50 | 77 |
| (*c*) Bungalows ... ... ... ... | 800 | | 700 | 672 |
| (*d*) Sale of Medicines ... ... ... | 200 | | 100 | 211 |
| | | 1,050 | | |
| Advances Recoverable ... ... ... | | ... | | ... |
| Refund of Expenditure ... ... ... | | ... | | ... |
| Suspense Account .. ... ... ... | | ... | | ... |
| Cheques payable ... ... ... ... | | ... | | 367 |
| Total ... | | 60,680 | 1,21,330 | 1,42,025 |

| | Demand. | Collection. | Balance. |
|---|---|---|---|
| | RS. | RS. | RS. |
| * Arrears .. .. .. .. .. .. | 3,235 | 2,000 | 1,235 |
| Current .. .. .. .. .. .. | 5,000 | 4,000 | 1,000 |
| Total .. | 8,235 | 6,000 | 2,235 |



*B.—Expenditure.*

| Items. | Estimate, 1883-84. Detail (Minor Heads). | Estimate, 1883-84. Total (Major Heads). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|
| GRANT I.—*Public Works.* | RS. | RS. | RS. | RS. |
| (*a*) New Works— | | | | |
| Communications ... ... ... .. | ... | | 1,500 | 1,253 |
| Civil Buildings .. .. ... ... | ... | | ... | 3,208 |
| Miscellaneous Public Improvements ... | ... | | ... | ... |
| | | ... | | |
| (*b*) Repairs— | | | | |
| Communications ... ... ... ... | 29,910 | | 51,150 | 73,515 |
| Civil Buildings ... ... ... ... | 1,120 | | 1,120 | 1,617 |
| | | 31,030 | | |
| (*c*) Establishment— | | | | |
| Cost of Local Fund Board's Engineering Establishment ... ... ... | | 7,390 | 18,300 | 17,227 |
| Tolls and Ferries ... ... ... ... | | 480 | ... | 58 |
| (*d*) Tools and Plant ... ... ... ... | | | 1,340 | 1,741 |
| (*e*) Contingencies ... ... ... ... | | | ... | ... |
| (*f*) Road Fund Reserve ... ... ... | | 4,630 | 9,790 | ... |
| (*g*) Contributions to Provincial Services (cost of old Jail buildings) ... ... ... | | 1,000 | 1,000 | ... |
| Total, Grant I ... | | 44,530 | 84,200 | 98,619 |
| GRANT II.—*Education.* | | | | |
| (*a*) Payment for Inspection including Travelling Allowance .. ... ... ... | | 840 | 840 | 596 |
| (*b*) Training Schools— | | | | |
| Salaries (two Normal School fees at Rs. 30 each per year) ... ... ... | ... | | 60 | ... |
| Stipends of Students ... ... ... | ... | | 190 | ... |
| | | ... | | |
| (*c*) Local Fund Schools— | | | | |
| Six Board Schools on Combined System. | | 860 | 860 | ... |
| (*d*) Grant-in-aid— | | | | |
| Salary Grants ... ... ... ... | 630 | | 510 | 358 |
| Result Grants ... ... ... ... | 100 | | ... | ... |
| Miscellaneous ... ... .. ... | 120 | | 100 | ... |
| | | 850 | | |
| Total, Grant II ... | | 2,550 | 2,560 | 954 |
| GRANT III.—*Sanitation, Medical Services, &c.* | | | | |
| (*a*) Hospitals and Dispensaries— | | | | |
| Salaries of Medical Subordinates ... | ... | | ... | ... |
| Clerks and Servants ... ... ... | 580 | | 490 | 499 |
| Diet of Patients ... ... ... ... | 1,800 | | 1,800 | 633 |
| Medicines and Surgical Apparatus ... | 300 | | 300 | 150 |
| Supplies ... ... ... ... ... | 200 | | 200 | |
| Contingencies ... ... ... ... | 130 | | 130 | 723 |
| Miscellaneous, rent, furniture, &c. ... | 100 | | 100 | |
| | | 3,110 | | |
| (*b*) Cost of Vaccine Establishment ... ... | 830 | | 830 | |
| Batta to mothers of vaccinated children ... | 150 | | 150 | 799 |
| Batta to Vaccinators ... ... ... | 150 | | 150 | |
| | | 1,130 | | |
| (*c*) Employment of Medical Practitioners ... | | ... | ... | ... |

B.—*Expenditure*—(Continued).

| Items. | ESTIMATE, 1883-84. Detail (Minor Heads). | ESTIMATE, 1883-84. Total (Major Heads). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| (*d*) Sanitary Establishment— | | | | |
| Scavengering Establishment for clearing | | | | |
| Coonoor Ghát ... ... ... | 410 | | 410 | 68 |
| Do. Gúdalúr town ... ... | 220 | | 220 | ... |
| Digging wells and cleaning tanks and wells ... ... ... | 200 | | 200 | ... |
| Clearing village sites ... ... | 120 | | 120 | ... |
| Miscellaneous Sanitary operations ... | 100 | | 100 | ... |
| | | 1,050 | 700 | ... |
| (*e*) Markets ... ... ... ... | | 700 | 490 | 477 |
| (*f*) Choultries ... ... ... ... | | 490 | 420 | 405 |
| (*g*) Bungalow Establishment ... ... ... | | 420 | | |
| (*h*) Contributions— | | | | |
| 1. Provincial Services— | | | | |
| (*a*) Medical College ... ... ... | | ... | 490 | ... |
| (*b*) Vaccination (Inspecting Agency). | 260 | | | ... |
| (*c*) Travelling Allowances to Medical Officers ... ... ... | ... | 260 | 100 | 72 |
| Total, Grant III ... | | 7,160 | 7,400 | 3,826 |
| GRANT IV.—*Miscellaneous.* | | | | |
| (*a*) Contribution for Controlling Establishment at the Presidency ... ... | 750 | | 570 | 684 |
| Pensionary Contributions ... ... ... | ... | | ... | 10 |
| | | 750 | | |
| (*b*) Establishment of the Local Fund Board's Office ... ... ... | | 580 | 580 | 573 |
| (*c*) Local Fund Audit Establishment ... ... | | 720 | 720 | 225 |
| (*d*) Miscellaneous— | | | | |
| Contingencies ... ... ... | 100 | | 100 | |
| Stationery ... ... ... ... | 300 | | 300 | 475 |
| Printing ... ... ... ... | 400 | | 400 | |
| Stamps ... ... ... ... | 250 | | 250 | |
| | | 1,050 | | |
| Travelling Allowance (batta) to Non-official Members of the Local Fund Board ... | | 150 | 150 | 128 |
| Total, Grant IV ... | | 3,250 | 3,070 | 2,095 |
| Miscellaneous Debt Accounts— | | | | |
| Refund of Cess ... ... ... | | ... | ... | 10 |
| Suspense Account ... ... ... | | ... | ... | 3,582 |
| Cheques payable ... ... ... | | ... | ... | ... |
| Total Expenditure ... | | 57,490 | 97,230 | 1,09,086 |
| General Reserve... ... ... ... | | 350 | 990 | ... |
| *Balances.* | | | | |
| Road Fund ... ... ... | 690 | | ... | 30,657 |
| Endowment Fund ... ... ... | 1,140 | | ... | 1,933 |
| General Fund ... ... ... | 1,010 | | ... | 349 |
| | | 2,840 | 23,110 | ... |
| Total ... | | 60,680 | 1,21,330 | 1,42,025 |

II.—Estimate of Receipts and Expenditure of the Road Fund of the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Receipts. | ESTIMATE, 1883-84. Detail (Minor Heads). | ESTIMATE, 1883-84. Total (Major Heads). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| 1. Balance .. .. .. .. | | .. | 9,840 | 22,228 |
| 2. Two-thirds of the collection of Land-cess within the year .. .. | | 4,000 | 3,000 | 2,912 |
| 3. Additional appropriation from the Land-cess by the Local Fund Board .. .. .. .. | | | .. | .. |
| 4. Grants from Government— | | | | |
| (*a*) Provincial Funds .. .. | .. | | 50,000 | 58,090 |
| (*b*) Special Funds .. .. | | | .. | .. |
| Surplus Pound Fund .. | 50 | | | |
| | | 50 | 50 | 60 |
| 5. Tolls .. .. .. .. .. | | 42,000 | 40,000 | 39,603 |
| 6. Contributions from Funds of other Circles and Donations for Roads .. | | 220 | 4,720 | 5,520 |
| 7. Miscellaneous— | | | | |
| Sale of Materials (Tools and Plant). | | .. | 100 | .. |
| 8. Cheques payable .. .. .. | | .. | .. | 367 |
| Total .. | | 46,270 | 1,07,710 | 1,28,780 |

| Expenditure. | ESTIMATE, 1883-84. Detail (Minor Heads). | ESTIMATE, 1883-84. Total (Major Heads). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| 1. New Works— | | | | |
| Communications .. .. .. .. | | .. | 1,500 | 1,253 |
| 2. Repairs— | | | | |
| Communications .. .. .. .. | | 29,910 | 51,150 | 73,516 |
| 3. Establishment— | | | | |
| (*a*) Petty Establishment .. .. .. | 7,120 | | 17,920 | 16,165 |
| (*b*) Share of cost of Controlling Establishment at the Presidency, those in the Collector's Office and Local Fund Office chargeable to the Road Fund.. | 2,460 | | 2,720 | 1,907 |
| (*c*) Contingencies .. .. .. .. | .. | | .. | 58 |
| | | 9,580 | | |
| 4. Tools and Plant and Stock Purchase .. | | 460 | 1,310 | 1,635 |
| 5. Reserve .. .. .. .. .. .. | | 4,630 | 9,790 | .. |
| Contribution from Local to Provincial Funds .. .. .. .. .. | | 1,000 | 1,000 | .. |
| Refunds .. .. .. .. .. | | .. | .. | 6 |
| Suspense Account .. .. .. .. | | .. | .. | 3,583 |
| Cheques payable .. .. .. .. | | .. | .. | .. |
| Total.. | | 45,580 | 85,390 | 98,123 |
| Balance .. | | 690 | 22,320 | 30,657 |
| Total .. | | 46,270 | 1,07,710 | 1,28,780 |

II.-A.—Detail of Allotments for Public Works in the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

PART I.—*New Works.*—Nil.

## PART II.—*Repairs.*

| No. | Local Fund Works Executive Range. | Description of Works. | Amount proposed for Expenditure: By Local Fund Engineer's Department. | Amount proposed for Expenditure: Total. | Remarks. |
|---|---|---|---|---|---|
| | | I.—COMMUNICATIONS. | RS. | RS. | |
| 1 | .. | Repairing Coonoor New Ghât Road, 16 miles, at Rs. 400 per mile. | 6,400 | 6,400 | Item No. 1 in Part II of the Budget for 1882-83. |
| 2 | .. | Repairing road from Coonoor to Ootacamund, 8 miles, at Rs. 200 per mile. | 1,600 | 1,600 | Do. No. 2 do. do. |
| 3 | .. | Repairing road from Coonoor to Kótagiri, 12 miles, at Rs. 50 per mile. | 600 | 600 | Do. No. 3 do. do. |
| 4 | .. | Repairing road from Kótagiri to Mettupálaiyam, 20 miles, at Rs. 80 per mile. | 1,600 | 1,600 | Do. No. 3-A do. do. |
| 5 | .. | Repairing road from Ootacamund to Naduvatam and Gúdalúr, 30 miles, at Rs. 100 per mile. | 3,000 | 3,000 | Do. No. 4 do. do. |
| 6 | .. | Repairing road from Ootacamund to Tippacadu *vid* Sígúr to Kuckunulla, 24 miles, at Rs. 100 per mile. | 2,400 | 2,400 | Do. No. 5 do. do. |
| 7 | .. | Repairing road from Kuckunulla *vid* Gúdalúr to the 11th mile post on the Karkur Ghât, at Rs. 120 per mile. | 3,000 | 3,000 | Do. No. 6 do. do. |
| 8 | .. | Repairing road from Gúdalúr to Sultan's Battery, 17 miles, at Rs. 80 per mile. | 1,360 | 1,360 | Do. No. 7 do. do. |
| 9 | .. | Repairing road from Nadgani *viâ* Devala Pundalur and Cherambady to the Cholady Bridge, 27 miles, at Rs. 80 per mile. | 2,160 | 2,160 | Do. No. 8 do. do. |
| 10 | .. | Repairing road from Cherambady to Sultan's Battery, 7 miles, at Rs. 40 per mile. | 280 | 280 | Do. No. 9 do. do. |
| 11 | .. | Petty Repairs .. .. .. .. .. | 7,510 | 7,510 | |
| | | Total .. | 29,910 | 29,910 | |
| | | II.—CIVIL BUILDINGS. | | | |
| | | 1. Hospitals and Dispensaries .. .. | .. | .. | |
| | | 2. Chattrams and Travellers' Bungalows and Engineer's Office. | 1,120 | 1,120 | |
| | | III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.—*Nil.* | | | |
| | | Grand Total .. | 31,030 | 31,030 | |

## APPENDIX TO PART II.—*Repairs.*

| No. | Local Fund Works Executive Range. | Description of Works. | Amount proposed for Expenditure: By Local Fund Engineer's Department. | Amount proposed for Expenditure: Total. | Remarks. |
|---|---|---|---|---|---|
| | | I.—COMMUNICATIONS. | | | |
| 12 | .. | Repairing old road from Coonoor to Droog, 4 miles, at Rs. 40 per mile. | 160 | 160 | Item No. 14 in Appendix to Part II of the Budget for 1882-83. |
| 13 | .. | Repairing road from Coonoor to Dolphin's Nose, 5 miles, at Rs. 50 per mile. | 250 | 250 | Do. No. 15 do. do. |
| 14 | .. | Repairing road from Coonoor to Sigúr Hill Road, 3 miles, at Rs. 50 per mile. | 150 | 150 | Do. No. 16 do. do. |
| 15 | .. | Repairing road from Wellington to Peat Bag, 2 miles, at Rs. 50 per mile. | 100 | 100 | Do. No. 17 do. do. |
| 16 | .. | Repairing road from Coonoor to Hallyikarai, 3 miles, at Rs. 40 per mile. | 120 | 120 | Do. No. 18 do. do. |
| 17 | .. | Repairing road from Kótagiri to Kodanád, 6 miles, at Rs. 50 per mile. | 300 | 300 | Do. No. 19 do. do. |
| 18 | .. | Repairing road from Kótagiri to Mettupálaiyam Old Ghat. | 130 | 130 | Do. No. 20 do. do. |



## APPENDIX TO PART II.—*Repairs*—(Continued).

| No. | Local Fund Works Executive Range. | Description of Works. | Amount proposed for Expenditure: By Local Fund Engineer's Department. | Amount proposed for Expenditure: Total. | Remarks. |
|---|---|---|---|---|---|
| | | | RS. | RS. | |
| 19 | .. | Repairing road from Kótagiri to Keilkótagiri, portion from Kodanád Road, 4 miles, at Rs. 40 per mile. | 160 | 160 | Item No. 21 in Appendix to Part II of the Budget for 1882-83. |
| 20 | .. | Repairing Kótagiri Cockburn's Road, 3 miles, at Rs. 40 per mile. | 120 | 120 | Do. No. 22 do. do. |
| 21 | .. | Repairing Kótagiri Station Roads, 3 miles, at Rs. 50 per mile. | 150 | 150 | Do. No. 23 do. do. |
| 22 | .. | Repairing road from Kartairy to Pilloor, 4 miles, at Rs. 40 per mile. | 160 | 160 | Do. No. 24 do. do. |
| 23 | .. | Repairing road from Kartairy to Kolacumbay, 6 miles, at Rs. 50 per mile. | 300 | 300 | Do. No. 25 do. do. |
| 24 | .. | Repairing road from Kartairy to Devasholah, 9 miles, at Rs. 30 per mile. | 270 | 270 | Do. No. 26 do. do. |
| 25 | .. | Repairing road from Kartairy to Yellumhully, 5 miles, at Rs. 70 per mile. | 350 | 350 | Do. No. 27 do. do. |
| 26 | .. | Repairing Kaity Road, 2½ miles, at Rs. 50 per mile. | 120 | 120 | Do. No. 28 do. do. |
| 27 | .. | Repairing road from Ootacamund to Kótagiri, 12 miles, at Rs. 30 per mile. | 360 | 360 | Do. No. 29 do. do. |
| 28 | .. | Repairing road from Ootacamund to Devasholah, 9 miles, at Rs. 30 per mile. | 270 | 270 | Do. No. 30 do. do. |
| 29 | .. | Repairing road from Devasholah to Kolacumbay, 8 miles, at Rs. 40 per mile. | 320 | 320 | Do. No. 31 do. do. |
| 30 | .. | Repairing road from Ootacamund to Bellinel and Kulhutty, 4 miles, at Rs. 30 per mile. | 120 | 120 | Do. No. 32 do. do. |
| 31 | .. | Repairing road from Ootacamund to Nunjanád, 6 miles, at Rs. 75 per mile. | 450 | 450 | Do. No. 33 do. do. |
| 32 | .. | Repairing road from Nunjanád to Avalanche and Thiah Shalah, 12 miles, at Rs. 40 per mile. | 480 | 480 | Do. No. 34 do. do. |
| 33 | .. | Repairing road from Nunjanád to McIvor's Bund and Thiah Shalah, 6 miles, at Rs. 40 per mile. | 240 | 240 | Do. No. 35 do. do. |
| 34 | .. | Repairing road from Ootacamund to Mookoortu Peak *viâ* Government Sholah and Kurroomund, 12 miles, at Rs. 20 per mile. | 240 | 240 | Do. No. 36 do. do. |
| 35 | .. | Repairing road from Pykara to Pykara Falls, 4 miles, at Rs. 20 per mile. | 80 | 80 | Do. No. 37 do. do. |
| 36 | .. | Repairing old road from Ootacamund to Naduvatam, 17 miles, at Rs. 40 per mile. | 680 | 680 | Do. No. 38 do. do. |
| 37 | .. | Repairing old ghat road from Naduvatam to Gúdalúr, 5 miles, at Rs. 20 per mile. | 100 | 100 | Do. No. 39 do do. |
| 38 | .. | Repairing road from Craigmore to Nunjanád *viâ* Lawrence Asylum, 4 miles, at Rs. 30 per mile. | 120 | 120 | Do. No. 40 do. do. |
| 39 | .. | Repairing road from Nadgany to Ouchterlony Valley, 8¼ miles, at Rs. 50 per mile. | 410 | 410 | Do. No. 41 do. do. |
| 40 | .. | Repairing bridle-paths, Ootacamund Division .. .. .. .. Rs. 250 | 600 | 600 | Do. No. 42 do. do. |
| 41 | .. | Repairing bridle-paths, Coonoor do. ,, 200 | | | |
| 42 | .. | Do. do. Kótagiri do. ,, 150 | | | |
| 43 | .. | Repairing 13 Toll-gates and Toll-houses, at Rs. 15 each. | 200 | 200 | Do. No. 43 do. do. |
| | | Total .. | 7,510 | 7,510 | |
| | | II.—CIVIL BUILDINGS. | | | |
| 44 | .. | Repairing 15 Chattrams at Rs. 30 each .. | 450 | 450 | |
| 45 | .. | Do. 6 Travellers' Bungalows, at Rs. 70 each. | 420 | 420 | |
| 46 | .. | Repairing Local Fund Public Works Office and Stores. | 250 | 250 | |
| | | Total .. | 1,120 | 1,120 | |
| | | III.—MISCELLANEOUS PUBLIC IMPROVEMENTS.—*Nil.* | | | |
| | | Grand Total .. | 31,030 | 31,030 | |

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Taluks. | Portion of the Land Cess raised in the Taluk to be applied to Communications. | Amount allotted for Roads in the Taluk. | Ratio of Column 3 to Column 2 per Cent. | Remarks. |
|---|---|---|---|---|
| The whole of the amount raised will be applied in the Nílgiri Circle. There are no taluks. | | | | |

II-C.—*Nil.*

III.—*Nil.*

III-A.—List of Salary Grants provided for in the Budget Assignment of the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Names of Schools. | By whom managed. | Masters on whose accounts sanctioned. | Their Qualifications. | Gross Salary. | Grant-in-aid. | Remarks. |
|---|---|---|---|---|---|---|
| | | | | Rs. | | |
| Kaity .. .. .. .. .. | Basel Evangelistic Mission and Local Fund Board. | Not known. | Fit for Elementary School. | .. | 10 | |
| Karteri .. .. .. .. | | | | .. | 6 | |
| Adikarati .. .. .. .. | | | | .. | 6 | |
| Toonery .. .. .. .. | | | | .. | 6 | |
| Annikorai .. .. .. .. | | | | .. | 6 | |
| Nunjanád .. .. .. .. | | | | .. | 4 | |
| Monihutty .. .. .. .. | | | | .. | 8 | |
| Wellington .. .. .. .. | Chuch Mission and Local Fund Board. | | Do. | .. | | |
| Total .. | .... | | .... | .. | 52 × 12 = 624, or 630 | |
| Six Board Schools on combined system on Rs. 12 each per mensem .. | Do. | | .... | .. | 72 × 12 = 864, or 860 | |
| Total .. | .... | | .... | .. | 1,490 | |



IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Designation of Endowments. | RECEIPTS. Balance. | Interest. | Rent and Produce of Lands. | Allotment from Capital. | Contribution and Sale of Medicines. | Total. | EXPENDITURE. Fixed Charges. | Contingent Charges. | Public Works Supervision and Tools. | Allotment for Public Works. | Allotment for Education. | Total. | Balance. | Allotment for other Purposes. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| (a) Hospitals and Dispensaries .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| (b) Chattrams .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| 1. Yellanhully Chattram | .. | .. | .. | .. | 30 | 30 | .. | .. | 120 | 450 | .. | 670 | 1,140 | .. | |
| 2. Cruigmore do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 3. Aravenghat do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 4. Kótagiri do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 5. Sandynullah do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 6. Nunganad do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 7. Pykara do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 8. Naduvatam do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 9. Ouchterlony do. | .. | .. | .. | .. | 30 | 60 | 30 | .. | 30 | .. | .. | 70 | | .. | |
| 10. Burliar do. | .. | .. | 30 | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 11. New do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 12. Sigúr do. | .. | .. | .. | .. | 30 | 70 | 30 | .. | 30 | .. | .. | 70 | | .. | |
| 13. Nadgani do. | .. | .. | .. | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| 14. Gúdalúr do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | .. | |
| 15. Devála do. | .. | .. | 100 | .. | 30 | 30 | 30 | .. | 30 | .. | .. | 30 | | .. | |
| Kótagiri Market Fees | .. | .. | 60 | .. | 60 | 60 | 100 | .. | .. | .. | .. | 100 | | .. | |
| Rent of escheated Lands, Nadgani Markets. | .. | .. | 60 | .. | .. | 60 | .. | .. | .. | .. | .. | .. | | .. | |
| | 1,620 | .. | 190 | .. | 490 | 680 | 490 | 700 | 120 | 450 | .. | 1,760 | 1,140 | .. | |
| Devála and Gúdalúr Markets .. | .. | .. | 600 | .. | .. | 600 | .. | .. | .. | .. | .. | 1,060 | | .. | |
| Total .. | 1,620 | .. | 790 | .. | 490 | 2,900 | 490 | 700 | 120 | 450 | .. | 1,760 | 1,140 | .. | |

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Institutions. | FIXED CHARGES. | | | | | | | | | | | | | | CONTINGENT CHARGES. | | | | | | | | | | | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Medical Subordinates. | | | | Superintendents. | | | | Clerks. | | | | Servants. | | | | Medicines and Apparatus. | | Supplies. | | Diet of Patients. | | Furniture and Sundries. | | | | | |
| | 1882-83. | | 1883-84. | | 1882-83. | | 1883-84. | | 1882-83. | | 1883-84. | | 1882-83. | | 1883-84. | | 1882-83. | 1883-84. | 1882-83. | 1883-84. | 1882-83. | 1883-84. | 1882-83. | 1883-84. | 1882-83. | 1883-84. | | |
| | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | Number. | Amount. | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | | |
| | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| (a) Hospitals and Dispensaries | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 5 | 490 | 5 | 580 | 300 | 300 | 200 | 200 | 1,800 | 1,800 | 230 | 230 | 3,020 | 3,110 | | |
| (b) Chattrams .. .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 490 | 490 | | |
| 1. Yellunhully Chattram | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 2. Craigmore do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 3. Aravenghat do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 4. Kótagiri do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 5. Sandynullah do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 6. Nungunad do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 7. Pykara do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 8. Naduvatam do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 9. Ouchterlony do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 10. Burliar do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 11. New do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 12. Sigúr do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 70 | 1 | 70 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 13. Nadgani do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 14. G dalúr do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 15. Devála do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 30 | 1 | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| Total .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 15 | 490 | 15 | 490 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| Travellers' Bungalows— | | | | | | | | | | | | | Leased. | | | | | | | | | | | | | | | |
| 1. Avalanche Bungalow | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 144 | 2 | 144 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 2. Kullutty do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 132 | 2 | 132 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 3. Naduvatam do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 72 | 1 | 72 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 4. Pykara do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 72 | 1 | 72 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 5. Nadgani do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 6 Tippacadu do. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| Total .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 6 | 420 | 6 | 420 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |



IV-B.—Detail of Miscellaneous Sanitary, &c., Expenditure in the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Locality. | Maistries. | Scavengers. | Miscellaneous. | Total. | Remarks. |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | |
| Coonoor Ghât .. .. | One on Rs. 10 per mensem. | Three on Rs. 8 each per mensem. | .. | 410 | G.O., No. 502, dated 14th April 1877. |
| Gúdalúr Town in South-east Wynaad. | .... | Two on Rs. 6 each per mensem. | 76 | 220 | Budget for 1882-83. |
| South-east Wynaad Division. | .... | .... | 420 | 420 | Budget for 1882-83. |
| Total .. | .... | .... | .. | 1,050 | |

## V.—Estimate of Receipts and Expenditure of the General Fund of the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84.

| Receipts. | Estimate, 1883-84. Detail (Minor Head). | Estimate, 1883-84. Total (Major Head). | Estimate, 1882-83. | Actuals, 1881-82. | Expenditure. | Estimate, 1883-84. Detail (Minor Head). | Estimate, 1883-84. Total (Major Head). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | GRANT I. | RS. | RS. | RS. | RS. |
| 1. Balance .. .. .. .. .. .. | | 8,040 | — 8,740 | — 10,535 | | | | | |
| 2. One-third Land Cess .. .. .. .. | | 2,000 | 1,500 | 1,456 | 1. Appropriation to the Road Fund .. .. | | .. | .. | .. |
| 3. Provincial Grant for Schools .. .. .. | | .. | .. | .. | 2. Do. to the Educational Fund .. | | .. | .. | .. |
| 4. Do. for General Purposes .. .. | | .. | 17,000 | 18,610 | 3. Public Works— | | | | |
| 5. Avenues .. .. .. .. .. .. | | .. | .. | .. | New Works .. .. .. .. .. | .. | | .. | 3,208 |
| 6. Fees in Schools .. .. .. .. .. | | .. | .. | .. | Repairs .. .. .. .. .. .. | 670 | | 670 | 1,617 |
| 7. Educational Receipts .. .. .. .. | | .. | .. | .. | Sanitary and Miscellaneous .. .. .. | .. | | .. | .. |
| 8. Contribution on account of Educational Inspection .. .. .. .. .. .. | | .. | .. | .. | | | 670 | | |
| Contribution from Coonoor Municipality .. | 120 | | 120 | 105 | 4. Public Works Department Supervision .. | | 160 | 220 | 1,043 |
| Do. Ootacamund do. .. .. | 300 | | 300 | 240 | 5. Special Establishment Charges .. .. .. | | .. | .. | 2 |
| | | 420 | | | 6. Tools and Plant .. .. .. .. .. | | 10 | 30 | 105 |
| 9. Receipts of Unendowed Hospitals .. .. | | 200 | 100 | 210 | 7. Contribution .. .. .. .. .. | | .. | .. | .. |
| 10. Do. Choultries .. .. .. .. | | .. | .. | .. | 8. Miscellaneous .. .. .. .. .. | | .. | .. | .. |
| 11. Contribution from Private Individuals in aid of Works .. .. .. .. .. .. | | .. | .. | .. | Total, Grant I .. | | 840 | 920 | 5,975 |
| 12. Do. do. in aid of Schools .. .. .. .. .. | | .. | .. | .. | GRANT II. | | | | |
| 13. Fees from Travellers' Bungalows .. .. | | 800 | 700 | 672 | 9. Inspection (Deputy Inspector's Salary and Travelling Allowance) .. .. .. .. | | 840 | 840 | 596 |
| 14. Sale-proceeds of School Books .. .. .. | | .. | .. | .. | 10. Grants-in-aid (Salary Grants) .. .. .. | 630 | | 510 | 358 |
| 15. Do. of old Materials .. .. .. | | .. | .. | .. | Results Grants .. .. .. | 100 | | 60 | .. |
| 16. Miscellaneous (Bandy-stand Fees) .. .. | | 50 | 50 | 77 | Schoolmasters' Salaries .. .. .. | .. | | .. | .. |
| | | | | | Stipends of Students and Scholarship .. | .. | | 190 | .. |
| | | | | | | | 730 | | |
| | | | | | 11. Boards' Schools on Combined System .. .. | | 860 | 860 | .. |
| | | | | | 12. Miscellaneous .. .. .. .. .. | | 120 | 100 | .. |
| | | | | | Total, Grant II .. | | 2,550 | 2,560 | 954 |
| | | | | | GRANT III. | | | | |
| | | | | | 13. Approriation to Endowment Fund .. .. | | 3,110 | 3,020 | 2,005 |
| | | | | | 14. Unendowed Hospitals .. .. .. .. | | .. | .. | .. |
| | | | | | 15. Choultries .. .. .. .. .. .. | | .. | .. | .. |
| | | | | | 16. Vaccination .. .. .. .. .. | 830 | | 830 | 799 |
| | | | | | Batta to Vaccinated Children .. .. .. | 150 | | 150 | |
| | | | | | Do. to Vaccinators .. .. .. .. | 150 | | 150 | |
| | | | | | | | 1,130 | | |
| | | | | | 17. Sanitary Establishments .. .. .. .. | | 1,050 | 1,050 | 68 |



Estimate of Receipts and Expenditure of the General Fund of the Nílgiri Circle, Nílgiri District, for the Official Year 1883-84—(*Continued*).

| Receipts. | Estimate, 1883-84. Detail (Minor Head). | Estimate, 1883-84. Total (Major Head). | Estimate, 1882-83. | Actuals, 1881-82. | Expenditure. | Estimate, 1883-84. Detail (Minor Head). | Estimate, 1883-84. Total (Major Head). | Estimate, 1882-83. | Actuals, 1881-82. |
|---|---|---|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | | RS. | RS. | RS. | RS. |
| | | | | | 17. Bungalows .. .. .. .. .. .. | | 420 | 420 | 405 |
| | | | | | Inspecting Vaccine Agency .. .. .. | | 260 | 490 | .. |
| | | | | | 18. Miscellaneous (Travelling Allowance to Medical Officers) .. .. .. .. .. .. | | .. | 100 | 72 |
| | | | | | Total, Grant III .. | | 5,970 | 6,210 | 3,349 |
| | | | | | GRANT IV. | | | | |
| | | | | | 19. Share of the Cost of General Management chargeable to the General Fund .. .. | | 790 | 350 | 195 |
| | | | | | 20. Conservancy Charges .. .. .. .. | | .. | .. | 10 |
| | | | | | 21. General Contingencies .. .. .. .. | | .. | .. | .. |
| | | | | | 22. Other Items .. .. .. .. .. .. | | .. | .. | 3 |
| | | | | | Total, Grant IV .. | | 790 | 350 | 208 |
| | | | | | General Reserve .. .. .. .. .. .. | | 350 | 990 | .. |
| | | | | | Total .. | | 10,500 | 11,030 | 10,486 |
| | | | | | Balance .. | | 1,010 | .. | 349 |
| Total .. | .. | 11,510 | 11,030 | 10,835 | Grand Total .. | | 11,510 | 11,030 | 10,835 |

ABSTRACT OF THE BUDGET FOR 1883-84.

| Receipts. | Amount. | Expenditure. | | Amount. Minor Head. | Amount. Total Major Head. |
|---|---|---|---|---|---|
| | RS. | | | RS. | RS. |
| Road Fund .. .. | 46,270 | Grant I .. | Road Fund .. | 43,120 | |
| Endowment Fund .. | 2,900 | | Endowment Fund. | 570 | |
| General Fund .. | 11,510 | | General Fund .. | 840 | |
| | | | | | 44,530 |
| | | Do. II .. | General Fund .. | ... | 2,550 |
| | | Do. III .. | Endowment Fund. | 1,190 | |
| | | | General Fund .. | 5,970 | |
| | | | | | 7,160 |
| | | Do. IV .. | Road Fund .. | 2,460 | |
| | | | General Fund .. | 790 | |
| | | | | | 3,250 |
| | | General Reserve .. .. | | ... | 350 |
| | | *Balance.* | | | |
| | | Road Fund .. .. .. | | 690 | |
| | | Endowment Fund .. .. | | 1,140 | |
| | | General Fund .. .. .. | | 1,010 | |
| | | | | | 2,840 |
| Total .. | 60,680 | Total .. | | | 60,680 |

(True Copies and Extract.)

(Signed) J. A. DAVIES,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with
" President, Local Fund Board, Nilgiri Circle.
" Director of Public Instruction.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General with the Government of Madras.

Exd A. Raitt, A. Grubert and W. J. Lewis.

1883.

# Board of Revenue,

MADRAS.

P.W.S. I
4954/83

*Printed May 2nd.*

*Proceedings*, 16*th April* 1883, *No.* 1065.

Reviewing and submitting to Government the *Local Fund Budget* of the Nilgiri Circle for 1883-84.



GOVERNMENT OF MADRAS.

## FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 16th April 1883, No. 1065.

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Nilgiri Circle for 1883-84.

ORDER—dated 29th May 1883, No. 1068, Financial.

The estimated receipts and charges of the Nilgiri Local Fund Circle for 1883-84 as revised by Government are compared below with the regular estimate for 1882-83 and the actuals for 1881-82 :—

RECEIPTS.

| | Actuals, 1881-82. | Regular Estimate, 1882-83. | Proposed Estimate, 1883-84. |
|---|---|---|---|
| | RS. | RS. | RS. |
| Balances— | | | |
| Road Fund | 22,228 | 30,660 | — 26,020 |
| Endowment Fund | 1,599 | 1,930 | 1,620 |
| General Fund | — 10,535 | 350 | 8,040 |
| Allotments from General Revenue— | | | |
| Provincial Funds— | | | |
| For Roads | 58,090 | 60,000 | 67,000 |
| „ General Purposes | 18,610 | 17,300 | .. |
| Special Funds | 60 | 50 | 50 |
| Cess on Land | 4,368 | 6,000 | 6,000 |
| Tolls | 39,603 | 45,100 | 42,000 |
| Contributions from other Circles, &c. | 5,065 | 1,540 | 640 |
| Receipts from Endowments, &c. | 1,610 | 1,090 | 1,280 |
| Miscellaneous | 1,327 | 960 | 1,050 |
| Total | 1,42,025 | 1,64,980 | 1,01,660 |

CHARGES.

| | Actuals, 1881-82. | Regular Estimate, 1882-83. | Proposed Estimate, 1883-84. |
|---|---|---|---|
| | RS. | RS. | RS. |
| GRANT I. | | | |
| New Works— | | | |
| Communications | 1,253 | 76,920 | 1,500 |
| Buildings | 3,208 | 340 | .. |
| Repairs— | | | |
| Communications | 73,515 | 66,850 | 51,150 |
| Buildings | 1,617 | 4,620 | 1,120 |
| Engineering Establishment | 17,227 | 18,300 | 16,360 |
| Tolls and Ferries | 58 | .. | .. |
| Tools and Plant | 1,741 | 2,200 | 820 |
| Road Fund Reserve | .. | .. | 6,270 |
| Contributions to other Circles, &c. | .. | 1,000 | 1,000 |
| GRANT II. | | | |
| Inspection | 596 | 670 | 840 |
| Local Fund Schools | .. | 430 | 860 |
| Salary Grants | 358 | 510 | 630 |
| Results Grants | .. | .. | 100 |
| Miscellaneous | .. | 100 | 120 |

CHARGES—*continued.*

| | Actuals, 1881-82. | Regular Estimate, 1882-83. | Proposed Estimate, 1883-84. |
|---|---|---|---|
| GRANT III. | RS. | RS. | RS. |
| Hospitals and Dispensaries .. .. | 2,005 | 3,020 | 3,110 |
| Vaccination .. .. .. .. | 799 | 1,130 | 1,130 |
| Sanitation .. .. .. .. | 68 | 1,050 | 1,050 |
| Markets .. .. .. .. | .. | 300 | 700 |
| Choultries .. .. .. .. | 477 | 490 | 490 |
| Travellers' Bungalows .. .. .. | 405 | 420 | 420 |
| Miscellaneous .. .. .. .. | 72 | 100 | 590 |
| GRANT IV. | | | |
| Establishment .. .. .. .. | 2,095 | 2,890 | 3,250 |
| Suspense Account, &c. .. .. .. | 3,592 | .. | .. |
| General Reserve .. .. .. .. | .. | .. | 350 |
| Balances— | | | |
| Road Fund .. .. .. .. | 30,657 | — 26,020 | 7,780 |
| Endowment Fund .. .. .. | 1,933 | 1,620 | 910 |
| General Fund .. .. .. .. | 349 | 8,040 | 1,110 |
| Total .. | 1,42,025 | 1,64,980 | 1,01,660 |

2. According to the regular estimate, the Road Fund closes with a deficit of Rs. 26,020 in consequence of the late President's error in taking credit for a Provincial grant of Rs. 30,470 in addition to the special grant of Rs. 50,000 sanctioned in the budget. The Government cannot admit that their orders on this subject were susceptible of any misapprehension. So long ago as February 1882 the Board of Revenue, in submitting the Circle Budget, observed that the usual grant for Communications was presumably included in the larger special grant of Rs. 50,000, and the fact that this assumption was tacitly confirmed in the orders of Government reviewing the budget should have sufficed to warn the Circle Board of the true state of the case. The late President, however, in his letter dated the 8th August 1882 (read in G.O., dated 4th August 1882, Mis. No. 917), inquired whether the two grants were distinct or not and was informed in unmistakeable terms that they were not. Under these circumstances the inclusion of both sums in the regular estimate submitted on the 17th October 1882 was a direct contravention of the orders of Government. In other respects the remarks of the Board of Revenue on the regular estimate are generally approved, but the Government have again to remark that the land-cess collections remain unsatisfactory, the arrears expected to remain uncollected at the end of the year amounting to no less than 36·3 per cent. of the demand. In the statement appended to the regular estimate the amount of arrears outstanding at the commencement of 1882-83 is incorrectly shown (*vide* paragraph 3 of Board's Proceedings, 17th November 1882, No. 2822). The President's explanation of the irregularities pointed out in paragraph 3 of the Board's Proceedings under review will be submitted to Government with the Board's remarks.

3. The Circle Board have submitted two alternative budgets for 1883-84, in the first of which credit is taken for a Provincial grant of Rs. 30,470, while the second is prepared without reference to any such grant in accordance with G.O., 13th October 1882, No. 1463. As, however, it has since been decided by G.O., 4th May 1883, No. 941, that the special grant for Nílgiri communications shall be placed at the disposal of the President, the figures of the original budget are for the most part adopted in the abstract at the head of these Proceedings. In view, moreover, of the present disadvantageous position of the Road Fund, the Government resolve to raise the special grant to Rs. 67,000. The land-cess collections are estimated at 70 per cent. of the demand, which is an improvement on the regular estimate, but still leaves much to be desired. The net receipts will thus amount to Rs. 1,01,660 distributed as follows :—

| | RS. |
|---|---|
| Road Fund .. .. .. .. .. .. .. .. | 87,250 |
| Endowment Fund .. .. .. .. .. .. .. | 2,900 |
| General Fund .. .. .. .. .. .. .. .. | 11,510 |



4. Under Charges, Grant I, the figures of the original budget will be adopted, with the exception of "New Works, Buildings, Rs. 1,000," which will be struck out. The total Road Fund expenditure will amount to Rs. 79,470, leaving a balance of Rs. 7,780. The grant for Education is the same in both budgets and is passed pending receipt of the Director's remarks. The allotments under Grant III are for the most part the same in both budgets, but the revised budget provides Rs. 3,110 in lieu of Rs. 3,020 for Hospitals and Dispensaries in consequence of increased rates of pay sanctioned by the Board of Revenue. The former figure will accordingly be adopted. The contribution for Sanitary Inspection (as it should in future be designated) is Rs. 590 calculated at 5 per cent. on the receipts of the year as now revised. Under Grant IV the figures of both budgets are the same and call for no remark. As the budget now stands, the Endowment and General Funds will close with balances of Rs. 910 and Rs. 1,110 respectively.

5. With these remarks the Right Honorable the Governor in Council passes the budget estimates of the Nílgiri Local Fund Circle for 1883-84.

(True Extract.)

*Acting Under Secy. to Govt.*

To the Board of Revenue.
" Revenue Department,
" Public Works Department, } with copy of Board's Procs., No. 1065 of 1883.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President, Municipal Commissions, Nílgiri District, with copy of Board's Procs., No. 1065 of 1883.

Copy to the President, Local Fund Board, Nílgiris.

Exd. J. W. Fischer.

P. W. Cho. 4754

B No 1625 & 994 June/83.

Communicated to the Supdg Engr Fourth Circle & the Govt Nova.

Govt. of {1883} Madras.

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G.O., 29th May 1883, No. 1068.

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Local Funds—Budgets.

Reviewing the Budget Estimates of the Nilgiri Local Fund Circle for 1883-84.

1 Copy sent to Sy 13-6/83

With the order
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