Judicial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

from the Collector of Malabar, dated 7th January 1884, No. 31.

With reference to the concluding portion of G.O dated 11th December last, No. 3270, Judicial, I have the honor to state that the building at Kadirur alluded to in para 3 of the Registrar's letter, recorded in G.O No 3071, dated 21st November last, is not required by the Revenue Department.

Orders thereon 21st January 1884, No. 183 Jud.

The Public Works Department will be requested to take charge of the building which is not required now by the Judicial Department in view to its eventual sale.

True Extract

Chief Secretary

To

The P. W. D. with copies of G.O. 3270 dated 11th December 1883 and 3071 dated 21st November 1883

S.D.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following papers:—

From J. A. DAVIES, Esq., Acting Registrar of the High Court of Judicature at Madras, Appellate Side, to the Chief Secretary to Government, dated Madras, 27th October 1883, No. 3383.

In the papers read in G.O., dated 24th April 1882, No. 298, Judicial, it was proposed to establish two additional munsifs' courts in the district of North Malabar, in order to keep pace with the heavy and increasing work of that district, and the proposal was submitted for the sanction of the Government of India. But on the 9th July last, Mr. Hardinge, the acting District Judge, submitted to the High court a scheme for the rearrangement of the local jurisdiction of the district munsifs, based on the assumption that only one additional munsif would be appointed to the district, and the scheme has been approved by the revenue authorities, who consider that no better arrangement could be made. The main features of the proposals are to locate the new munsif's court at Nadapuram and to transfer the Chavacherry munsif's court, now held at Kadirur, close to the existing court at Tellicherry, to Chowa, a town situated three miles south of Cannanore, and to alter its designation to that of Cannanore munsif's court. Houses are available both at Nadapuram and Chowa at rents of Rs. 25 and Rs. 20, respectively, the owners undertaking to make the necessary alterations to render the buildings fit for occupation as court-houses.

2. The High court approves of the proposed arrangements which are in accordance with the views of the committee on the redistribution of the judicial staff (*vide* page 32 of their report), and I have now the honor to request that the sanction of Government may be obtained for the establishment of a new munsif's court at Nadapuram and for the renting of the house there and the one at Chowa for court-houses, this sanction to take effect from the 1st January 1884, the date fixed for the transfer of the six southern amshoms of North Malabar to South Malabar by G.O., dated 11th October 1883, Mis. No. 2700, which arrangement forms part of the scheme.

3. The present building at Kadirur can be retransferred to the Revenue department, from whom it is reported to have been obtained under a G.O., in the Revenue department, dated 8th October 1869, or it can be sold by auction.

4. Very early orders are requested in order that the necessary alterations to the two buildings may be completed by the 1st January.

From the Acting Registrar of the High Court of Judicature at Madras, Appellate Side, dated Madras, 16th November 1883, No. 3591.

Abstract.—Forwarding the proposition statement for the new district munsif's court proposed to be established at Nadapuram in the district of North Malabar.

Order—dated 21st November 1883, No. 3071, Judicial.

The Government note that the report of the committee which met recently to consider the whole question of judicial reorganization is at present before the Honorable the Judges of the High court for their opinion. Until that report, which

recommends a *reduction* of eight or nine in the number of district munsifs, has been finally reviewed by the Government, they are unwilling to sanction any permanent increase to the existing staff of district munsifs. Having in view, however, the heavy work existing in the district of North Malabar, the Government resolve to request the sanction of the Government of India to the *temporary* establishment of a new munsif's court at Nadapuram, North Malabar, pending any final arrangement which may be subsequently deemed necessary. It is observed that the Government of India have already expressed, in their marginally-noted letter, their opinion that the proposed increase in the number of district munsifs was necessary.

Letter, dated 30th January 1883, No. 537, Finance and Commerce.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Honorable the Judges of the High Court, with C. L.

Exd. T. O'Connor.

Govt. of {1883} Madras.

JUDICIAL.

Issued

Recd. Encl.

G.O., 21st November 1883, No. 3071.

NOVEMBER.

Munsifs' Courts.

Directing that the sanction of the Government of India be requested to the temporary establishment of a new munsif's court at Nadapuram, North Malabar.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—again the following paper:—

From the Registrar of the High Court, dated 27th October 1883, No. 3383, recorded in G.O., No. 3071, dated 21st November 1883.

ORDER—dated 11th December 1883, No. 3270, Judicial.

In continuation of G.O., No. 3071, Judicial, dated 21st November 1883, His Excellency in Council sanctions the proposals of the High Court with regard to the renting of houses at Nadapuram and Chowa; paragraph 3 of this letter will be referred to the Collector of Malabar for report.

(True Extract.)

E. F. WEBSTER,
Offg. Chief Secretary.

To the Honorable the Judges of the High Court, with C.L.
„ Collector of Malabar, with copy of G.O., No. 3071 of 1883.

Exd. J. Wright.

Govt. of {1883} Madras.

JUDICIAL.

Issued

Read. *Encl.*

G.O., 11th December 1883, No. 3270.

DECEMBER.

Munsifs' Courts.

Sanctioning, in continuation of G.O , No. 3071 of 1883, the proposals of the High Court with regard to the renting of houses at Nadapuram and Chowa, North Malabar, for Court-houses.

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from F. BRANDT, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 5th November 1883, No. 39 :—

I have the honor to submit the regular estimate for 1883-84 and the budget estimate for 1884-85, as approved by the Local Fund Board, Nílgiri Circle, at meeting held on the 30th October 1883.

Regular Estimate, 1883-84.

2. *Receipts.*—The receipts will be Rs. 1,80,880 against the budget estimate of Rs. 1,01,660, showing an increase of Rs. 79,220.

A list showing the budget grants with subsequent addition and deduction contains explanations in detail of the variations. The principal feature is the grant of Rs. 50,000 for the Ootacamund-Gúdalúr road sanctioned in G.O., No. 2016-W., dated 23rd July 1883. With this sum, in addition to the Provincial grant of Rs. 67,000 originally sanctioned, the deficit at the commencement of 1883-84 was wiped off, and the Board enabled to carry on the important work of completing the road from Ootacamund to Gúdalúr, and, while completing all the works budgeted for, to close with a probable balance of Rs. 36,930. It was not known that the Government grant of Rs. 50,000 would be obtained until too late to submit a supplemental estimate of expenditure for the current year. Hence the large balance.

3. *Expenditure.*—The budget estimate was Rs. 9,1620 ; the actual expenditure may be taken as Rs. 1,43,950 or Rs. 52,330 over the budget grant. This expenditure is accounted for above in referring to increase in receipts.

Budget Estimate for 1884-85.

4. *Statement I-A, Revenue and Receipts.*—The year will commence with a balance of Rs. 36,930 to the credit of the Board. Credit has been taken in the budget for 1884-85 for a grant of Rs. 60,000 from "Provincial Funds" to the Road Fund in addition to the balance of Rs. 38,460.

The following works provided for account for the necessity of applying for such a grant :—

I.—The new road from Ootacamund to Gúdalúr : the necessity of completing this work and of continuing the annual grant has been recognized in former years as well as in the current year. Credit has accordingly been taken for Rs. 50,000 for this purpose.

II.—The annual grant of Rs. 30,470 for the maintenance and upkeep of what are called the five ghât roads has been assumed.

III.—A sum of Rs. 10,000 to be expended on the Kótagiri-Mettupálaiyam ghât has been entered. The completion of this work has been apparently decided on by Government (G.O., 1st September 1882, No. 2255-W, Public Works Department), and it would be a great pity to leave it incomplete as at present.

5. The peculiar circumstances of this Local Fund Circle are well known to the Board of Revenue. The ordinary assets of the Road Fund may be estimated at not more than Rs. 52,170, of which Rs. 43,000 are realized by means of tolls. It is quite evident that, without very considerable, regular, and systematic assistance from Provincial Funds, this Board would be utterly unable to make or keep up the roads required for the district.

6. It is necessary to notice some instances in which charges have been made in respect of allotment of funds for different roads, and in respect of mileage and designation of roads, of omission of a road previously included in the budget.

7. The allotment for road No. 2 (repairs) has been found altogether insufficient. The traffic on the road from Coonoor to Ooty is almost as great, and the repairs required not much less than those on the ghât from Kullar to Coonoor. The allotment has accordingly been raised from Rs. 275 to Rs. 500 per mile.

A slight increase has been allowed for road No. 4, Mettupálaiyam-Kótagiri ghât road: Rs. 115 instead of Rs. 110. The traffic is increasing.

The allotment for repair of the Ootacamund-Gúdalúr road, No. 5, has been slightly diminished by reason of this work being at the same time carried on as a new work. Road No. 7 (from Maisúr frontier to head of Karkúr ghât) is a most important line on which the traffic is great, and which has not been sufficiently kept up of late years. The allotment has been raised from Rs. 175 to Rs. 225.

Road No. 9 (Devála and Cherambádi road) is in urgent want of thorough repair: an allotment of Rs. 225 against Rs. 150 last year has been given.

Road No. 10 is a mere cross-country road, very little used for cart traffic: the allotment has been reduced from Rs. 131 to Rs. 50 per mile.

The allotment for the Kótagiri station roads (No. 22) was thought more than necessary; it has been reduced from Rs. 100 to Rs. 60 a mile.

The Ootacamund-Billical road (No. 31) is a mere bridle-path, and is in good order: an allotment of Rs. 30 instead of Rs. 50 per mile will suffice.

For No. 34, Ootacamund-Governor's shola road, if it is to be kept up as a cart-road, at least Rs. 100 a mile is required: during 1882-83 Rs. 800 were paid by the Forest Department for the use of this road, which is used almost exclusively by that department. A similar payment should be again asked for.

8. The mileage of road No. 20 in this year's list, Kótagiri-kil-Kótagiri road, has been altered because this road has now been extended beyond Kil-kótagiri through Pomanu to the frontier of the district where it joins the line for which maintenance is given by the Coimbatore Local Fund Board.

No. 32 in this year's list (No. 34 in the last year's list) does not go anywhere near Thiashôla. It is now properly described and correct mileage given.

So too the next road on the list is from Nanjanád to McIvor's bund: it is not continued to Avalanche at all, as described in last year's list.

No. 34 in this year's list, Ootacamund to Mukûrti Peak *viâ* Krûemund is not, and never has been, more than a bridle-path beyond Governor's shola. It is therefore treated and described as a road only up to Governor's shola (4 miles); the remainder will be treated under "Bridle-paths."

Road No. 9, Devála and Cherambádi road. The mileage is now correctly given from the point from which this road branches off from road No. 7: formerly seven miles of the latter were wrongly included in the mileage of No. 9.

9. As to description and nomenclature of roads, it is believed that improvements have been effected in this respect. Many of the minor roads especially were in former years wrongly described as "old ghât roads," being no "ghât" roads at all.

The road-map has been sent to the Local Fund engineer for correction and will be submitted to the Board when received.

To the Kótagiri-Mettupálaiyam road no number was assigned in the printed budget for last year. It should have been numbered "4," and is so now.

No. 16 in last year's list has been found to be entirely within the municipal limits of Coonoor; it is resolved, then, to exclude this road from the Local Fund budget.

10. No. 40 in last year's list it has been decided to abandon.

This road takes off from Nádgáni and goes some six miles into the Ouchterlony valley. Some 30,000 rupees were spent by Government on this road as a famine work in 1877-78. It is a road that is, as Mr. Wedderburn, who has lately inspected it, states, very little used indeed. Mr. Wapshare of Ouchterlony valley is very much opposed to its being kept up. He says those principally interested in the valley have no intention whatever of spending money on the continuation of the road; that it is not wanted; that all the produce and traffic goes round by another road to Gúdalúr. The road might benefit two or three small estates at that end of the valley, but the principal estate near there is "Montrose," which belongs to Mr. Wapshare. The matter would certainly not have been decided with reference to what Mr. Wapshare alone wished; and here I have to record that Mr. Wapshare asserted in distinct terms that he and other proprietors in the valley deny that any one has any right to use any road in the valley without permission of the proprietors of the lands in the valley. I, of course, stated that such a claim could not be admitted, and it may be necessary to try the question. But the only question immediately before the Local Fund Board was whether they would be justified in incurring the necessary expenditure for repair and upkeep of these six miles of road. The road is one subject to constant landslips. There is an estimate for over Rs. 1,000 to repair breaches and landslips which occurred this year. To make the road of any use the bridge near Nádgáni must be repaired; this would cost at least Rs. 1,000 more, and there is the annual upkeep. The Board resolved unanimously that it does not appear that the road is used to such an extent as to justify the expenditure required. It has, therefore, been struck out of the list.

11. Provision has been made for building three substantial toll-houses at a cost of Rs. 900. Great complaints have been made as to the accommodation now provided and not without just cause. The miserable sheds now provided are not fit for habitation in the monsoon in the exposed places in which they are situated, and it is only proper that proper huts should be provided for the toll-keepers. The annual repairs to existing huts are of little use and not economical in the long run. But to build three new houses during the year is as much as can be attempted.

12. *General Fund.*—The General Fund will open with a deficit of Rs. 2,470. This is accounted for by no grant having been made from Provincial Funds for 1883-84, and by provision having to be made for payment in 1884-85 for incomplete works of 1882-83, which it has been impossible to provide for in 1883-84. In 1881-82 a grant of Rs. 18,610 was made from Provincial Funds towards the General Fund of this district, and in 1882-83 a grant of Rs. 17,000 was given.

As in the case of the Road Fund, unless the meagre receipts of the circle are supplemented by Provincial grants it will be simply impossible for this Board to do anything like what is required of it in the way of education and sanitation; in fact, there will be no General Fund at all. The total available assets for 1884-85 will not, without a grant, amount to more than Rs. 1,300, while expenditure absolutely indispensable must be estimated at Rs. 15,940, or in round figures 16,000. A grant then of Rs. 15,000 is asked for and credit is taken for this in the budget.

13. *General Fund Receipts.*—Besides the grant of Rs. 15,000 from Government, credit has been taken for Rs. 240 as contributions from the two municipalities on account of salary of Deputy Inspector of Vaccination proposed to be newly entertained, and also for Rs. 150 as likely to be realized by fines collected under the Police Act in towns not being municipalities, which fines are under G.O., dated 3rd July 1883, No. 1368, now to be credited to Local Funds.

The other items do not call for remark, save that the receipts from travellers' bungalows have been calculated with reference to actuals, while in 1883-84 there is no doubt that the contractor for the Pykara and Naduvatam bungalows agreed to give more than he could expect to realize.

14. *General Fund Expenditure—Grant I.*—The sum of Rs. 3,000 is provided under "New Works—Civil Buildings" for re-roofing the Apothecary's quarters at

Gúdalúr. This building was completed at the cost of Government in 1881, but it has never been inhabited: in consequence of the roof having been laid on bamboo reepers and mats used under the tiles, white-ants have got at the roof and this is falling in. It is lamentable to have to incur further expenditure, but it is simply a question of saving the building and making it habitable. If a substantial zinc roof with good rafters be not provided the building will surely before long go to pieces without ever having been used.

Again, Rs. 1,200 is provided for repairs of the Gúdalúr hospital; these are imperatively required; one end of the building has subsided, and it is not safe to occupy.

15. *Grant II.*—A sum of Rs. 210 in excess of the sum provided for 1883-84 is budgeted for to meet salary grants for three additional schools, the particulars of which are given in the accompanying statement. No provision has been made for Board schools on the combined system, but Rs. 40 per mensem are provided for a teacher for the proposed Normal school, and Rs. 150 have been provided under "Miscellaneous" for furniture, &c., for the Normal school. The particulars of these have been already reported to the Board through the Director of Public Instruction in letter No. 36, dated 23rd October 1883.

16. *Grant III.*—Under "Diet of patients" only Rs. 1,200 against Rs. 1,800 for 1883-84 have been provided: this reduction is made with reference to the actuals of 1883-84.

Rs. 40 per mensem have been provided for a Deputy Inspector of Vaccination. The necessity for the appointment of such Deputy Inspector has been explained in my letter No. 31, dated 25th September 1883, recorded in Board's Proceedings, Mis. No. 6563, dated 12th October 1883. Provision has also been made for travelling allowance for the Deputy Inspector of Vaccination. The pay of two peons to be in charge of the travellers' bungalows at Pykara and Naduvatam has also been budgeted for. This is the result of these bungalows being no longer let out on contract. It has also been thought necessary to allot Rs. 200 for purchase of furniture for the travellers' bungalows.

No provision was made under this head for 1883-84, but some furniture is much needed for some of the bungalows. It is true that these bungalows are worked at a loss on the whole, but they cannot well be given up, and while they are in part furnished, it is desirable to have in them what is actually necessary, unless travellers are expected to take everything with them.

Instead of entering in Statement IV-B details of sanitary expenditure, it has been thought desirable to enter a lump sum only.

It is extremely doubtful whether the arrangements for keeping the Coonoor ghât clean are either necessary or economical; and if the details are once given in the budget, there is great difficulty in making transfers. It is hoped that the Local Fund Board will be trusted to make the very best use they can of the sum budgeted for both in the way of conservancy and sinking wells, and sanitary improvements generally. The total amount is only Rs. 1,050, and the Board trust that discretion will be given to them to allot this as may seem best.

17. The Endowment Fund calls for no remark, save that a mistake in the entries of last year as to "rents of escheated lands, *markets*" (explained to the Board in my letter, No. 33, dated 28th September 1883, recorded in Board's Proceedings, Mis. No. 6678, dated 22nd September 1883) has been corrected, and that no mention is made of markets at Devála and Gúdalúr, as it has not been found possible to acquire land at those places whereon to establish markets.

18. *Grant IV.*—An increase of Rs. 5 per mensem for the Local Fund auditor's salary has been provided for in accordance with G.O., dated 20th October 1881, No. 2021, and Rs. 1,200 have been entered on account of travelling allowances to non-official members of the Local Fund Board against Rs. 150 entered for the current year.

I have already addressed the Board (letter No. 35, dated 20th October 1883) on this subject. The non-official members present at the last two or three meetings have expressed themselves very strongly on this subject; they say that they would not care to serve on the Board unless their right to receive travelling allowance is recognized.

I refrain from saying anything on this aspect of the matter. If it be held that under the Act travelling allowances can be paid to them, then *sufficient* provision must be made.

It is no use providing only Rs. 150: I have made a calculation that if the average number of non-officials attend, and if all of them claim the allowances not less than Rs. 100 per mensem will suffice. As it is, there is a demand for payment as long as the sum provided in the budget is available; but this is already exhausted for the current year.

The other items do not call for special remark.

19. The year will close with a balance of Rs. 2,550. Of this, there will be balances under—

	Rs.
Road Fund	1,550
Endowment Fund	640
General Fund	360
Total ...	2,550

ENCLOSURE.

EXTRACT from the Proceedings of a meeting of the Nilgiri Local Fund Board held on the 30th October 1883.

* * * * * *

3. Read Local Fund budget for 1884-85.

Resolved.—(1) that the Local Fund Board spend no more money on the Coonoor Tiger Hill road, the said road being within Coonoor Municipal limits;

(2) that the 3½ miles between Kil-Kótagiri and the district frontier be taken over and maintained by the Local Fund Board;

(3) that the Nádgáni-Ouchterlony valley road be abandoned.

* * * * * * *

READ—the following letter from F. BRANDT, Esq., President of the Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 20th November 1883, No. 41:—

With reference to Board's memorandum, No. 7125, Routine, dated 14th instant, I have the honor to submit the road map of this district, prepared in accordance with the Circle budget for 1884-85, submitted to the Board of Revenue with my letter No. 39, dated 5th November 1883.

READ—the following letter from A. J. STURMER, Surgeon, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 5th December 1883, No. 6213:—

I have the honor, by desire of the Surgeon-General, to state that the provision made in Grant III of the 1884-85 Local Fund budget estimate of the Nílgiri Circle is adequate, and calls for no remarks.

2. A sum of Rs. 530 is entered as contribution towards expenses of the sanitary inspection.

Resolution—dated 19th December 1883, No. 3850.

The Local Fund budget estimate of the Nílgiri Circle for 1884-85 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Statement I-A, Revenue and Receipts.*—The opening balance adopted by the Circle Board differs from the closing balance of 1882-83 according to the accounts since furnished by the Accountant-General. The latter, which is as follows, will be adopted by the Board for the regular estimate :—

	Rs.
Road Fund	— 79
Endowment Fund	2,079
General Fund	5,468
Total ...	7,468

According to the budget, the Road Fund opened with a *minus* balance of Rs. 26,020, but, owing to the actual expenditure on "New Works—Communications" having fallen short of the amount anticipated in the last year's regular estimate by about Rs. 24,000, the deficit was not as large as was estimated. Under "Allotment from General Revenues," credit has been taken for a sum of Rs. 1,17,000 from Provincial Funds. The amount was sanctioned in G.O., dated 29th May 1883, No. 1068, Financial Department, and G.O., dated 23rd July 1883, No. 2016-W. With reference to G.O., Financial Department, dated 29th November 1883, No. 2705, Rs. 2,500 will be entered as Provincial grant for general purposes. The omission of the sum of Rs. 50, anticipated in the budget as contribution from the Pound Fund, is not explained. Land-cess is estimated to yield Rs. 6,500 against Rs. 6,000 entered in the budget. The estimate is about 80 per cent. of the total demand and may be accepted. It is, however, observed that in the demand, collection and balance statement attached to the regular estimate, the arrear demand is given as Rs. 3,235; whereas, according to the statement printed at page 14 of Board's Proceedings, dated 17th October 1883, No. 3122, the arrears outstanding at the end of 1882-83 were Rs. 3,838. The President is requested to explain the difference. The estimated income from tolls shows an increase of Rs. 2,180 over the budget figure. It is stated that the lease of the tolls sold for a higher sum than was anticipated. Rs 2,497 entered under "Refund of Expenditure" and Rs. 16 under "Miscellaneous" are stated to have been advised by the Accountant-General. He is requested to state the nature of the receipts. It is desirable that the details of the adjustments should be intimated to the Presidents when they are carried out. The other items of receipt do not call for remark. The total assets are Rs. 1,82,618 made up of—

	Rs.
Road Fund	1,68,019
Endowment Fund	2,972
General Fund	11,627
Total ...	1,82,618

3. *Statement I-B, Expenditure.*—The probable outlay on "New Works—Communications" is put down as Rs. 53,970 against Rs. 1,500 sanctioned in the budget. Of the difference, Rs. 2,470 were allotted by the Board for expenditure on the Kótagiri ghât road and the balance Rs. 50,000 was sanctioned by Government for outlay on the Ootacamund-Gúdalúr road. The provision for road repairs has been raised from Rs. 51,150 to Rs. 55,790, and that for the repair of civil buildings from Rs. 1,120 to Rs. 3,715, the excess in both cases having been allotted by the Board for certain incomplete works of 1882-83. The entries under Grants II and IV do not call for remark. Under Grant III, the provision for bungalow establishment will be raised by Rs. 138 transferred from the allotment for "Diet of patients" in Board's Proceedings, dated 13th November 1883, Mis. No. 9382; and the assignment for sanitary inspection will be omitted, as no Assistant Surgeon has been appointed for the Nílgiri

district—*vide* paragraph 3 of G.O., dated 22nd February 1883, No. 391, Public. The President has failed to append to the regular estimate a statement showing the distribution of the receipts and charges among the minor funds as directed in paragraph 2 of Board's Proceedings, dated 21st August 1882, No. 2095. The statement of subsequent allotments also has not been prepared in the form appended to those Proceedings. The following is an abstract of the regular estimate :—

Receipts.

—	Road Fund.	Endowment Fund.	General Fund	Total.
	Rs.	Rs.	Rs.	Rs.
Balance	— 79	2,079	5,468	7,468
Provincial Grants	1,17,000	...	2,500	1,19,500
Land-cess	4,333	...	2,167	6,500
Tolls	44,180	...	...	44,180
Contributions	440	...	360	800
Endowments	...	805	...	805
Bungalows	...	...	480	480
Sale of Medicines	...	...	250	250
Fees and Fines	...	...	54	54
Bandypeta	...	...	50	50
Miscellaneous	2,145	88	298	2,531
Total ..	1,68,019	2,972	11,627	1,82,618

Charges.

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	53,970	...	...	53,970
Repairs—				
Communications	55,790	...	...	55,790
Civil Buildings	...	1,000	2,715	3,715
Local Fund Engineering Establishment ...	15,824	144	392	16,360
Tools and Plant	1,106	10	27	1,143
Contributions to Provincial Funds	1,000	...	...	1,000
Grant I	1,27,690	1,154	3,134	1,31,978
Do. II	...	...	2,310	2,310
Do. III	...	1,190	4,770	5,960
Do. IV	2,990	...	260	3,250
Total Charges ...	1,30,680	2,344	10,474	1,43,498
Total Receipts ...	1,68,019	2,972	11,627	1,82,618
Balance ..	37,339	628	1,153	39,120
or in round numbers ...	37,340	630	1,150	39,120

These balances will be brought forward in the budget estimate of 1884-85.

BUDGET ESTIMATE OF 1884-85.

4. *Statement I-A, Receipts.*—Under Allotment from General Revenues, Rs. 75,000 are taken credit for from Provincial Funds. Of this amount, Rs. 50,000 are proposed to be spent on the Ootacamund-Gúdalúr road and Rs. 10,000 on the Kótagiri ghât road. It has already been intimated to Government in the Public Works Department in Board's Proceedings, dated 26th November 1883, Mis. No. 9852, that credit would

be taken for these amounts in the Local Fund budget. Owing to paucity of funds under the General Fund, Rs. 15,000 are taken credit for for general purposes. In the circumstances explained at paragraph 12 of the President's letter, the Board recommend that the grant applied for be sanctioned. In clause II, paragraph 4 of the President's letter, it is stated that the annual grant of Rs. 30,470 for the maintenance and upkeep of the five ghât roads has been assumed, but no credit has been taken for this amount in the budget. As in the regular estimate, land-cess is estimated at Rs. 6,500, the estimated collections being about 80 per cent. of the total demand. The current demand of 1884-85 is fixed at Rs. 6,500 against Rs. 5,000 in the current year. The President is requested to state his reasons for anticipating such a large increase. Tolls are expected to yield Rs. 43,000 against Rs. 42,000 entered in the current year's budget, and Rs. 44,286, the actuals of 1882-83. Credit has been taken for a contribution of Rs. 240 from the Ootacamund and Coonoor municipalities on account of the salary of the Deputy Inspector of Vaccination proposed to be appointed by the Circle Board with effect from 1st April 1884, and recommended for the sanction of Government in Board's Proceedings, dated 16th November 1883, Mis. No. 9539. The other items of receipt do not call for notice. The assets are—

	RS.
Road Fund	1,44,990
Endowment Fund	1,380
General Fund	19,920
Total ...	1,66,290

5. *Statement I-B, Expenditure—Grant I., Public Works.*—For "New Works—Communications," Rs. 63,900 are assigned, Rs. 50,000 for the Ootacamund-Gúdalúr road, Rs. 10,000 for the Kótagiri ghât road, Rs. 3,000 for reconstructing the Choladi bridge, and Rs. 900 for building three toll-houses. In the remark column of Statement No. II-A, Part I, it is stated that the bridge is to be constructed by the Malabar Local Fund Board, the Nílgiri Board contributing Rs. 3,000 for the purpose. No explanation is furnished why the work is proposed to be executed by the Malabar Board, nor why this Board should contribute for its construction. The President is requested to report on the matter. For road repairs, Rs. 53,380 are assigned against Rs. 51,150 in the current year. The requirements of each road have been carefully considered and provision for its proper maintenance has been made. The maintenance allowance of the road from Mysore frontier at Kaka nullah to head of Karkar ghât has been raised from Rs. 275 to Rs. 350 and not from Rs. 175 to Rs. 225 a mile as stated by the President. As regards item 34 in the appendix, it is not understood why a contribution of Rs. 800 is required from the Forest Department, the proposed expenditure being only Rs. 400. Under Civil Buildings, Rs. 3,000 are allotted for re-roofing the Apothecary's quarters at Gúdalúr, and Rs. 2,320 are provided for repairing the buildings in charge of the Circle Board. An estimate for the former should be submitted through the Superintending Engineer for the sanction of the Board. The cost of the Local Fund Engineering establishment is put down at Rs. 17,200 against Rs. 16,360 sanctioned for the current year. The increase is not explained, but it is presumed to be due to the revised scheme of establishment sanctioned in G.O., Financial Department, dated 14th September 1883, Mis. No. 2033, and G.O., dated 1st December 1883, Mis. No. 2728. The Road Fund reserve at 10 per cent. of the receipts is Rs. 10,760, but only Rs. 4,630 are available. The share chargeable to the Road Fund, of the cost of general management and of Local Fund Engineering establishment should be, respectively, Rs. 3,870 and Rs. 16,450.

6. *Grant II, Education.*—The Circle Board have allotted Rs. 2,280 for education against Rs. 2,310 in the current year. For inspection the current year's grant is repeated. Rs. 750 are assigned for a Normal School at Yeddapalle. The President states that the particulars of this have been reported to the Board through the Director of Public Instruction in his letter, dated 23rd October 1883, No. 36.

The letter has not yet been received in this office, nor have the Director's remarks on the budget. The allotment for salary grants schools shows an increase of Rs. 200 (not Rs. 210 as stated by the President), due to provision made to meet the grants of three new schools. Rs. 100 are provided for result-grant schools.

7. *Grant III, Medical and Sanitary—"Hospitals and Dispensaries."*—There is only one dispensary maintained by the Local Fund Board, viz., that at Gúdalúr. The pay of the medical subordinate in charge of it is, however, wholly paid from Provincial Funds. Rs. 2,510 are provided for the other charges of the institution against Rs. 3,110 in the current year. The reduction has been made under "Diet of patients" with reference to last year's actual expenditure. The Surgeon-General thinks that the allotment is adequate. Under Vaccination, increased provision is made owing to the proposal to employ a second-class Deputy Inspector of Vaccination for the district. The current year's grant for sanitation is repeated. Rs. 490 are provided for expenditure on choultries on account of establishment. In Statement IV, all the 15 choultries are shown as endowed institutions, but in the President's letter printed in Board's Proceedings, dated 6th December 1883, No. 3689, only 12 of these are said to be endowed. The President is requested to explain the difference and to state the sources from which the income of Rs. 490 entered in column 6 of Statement IV is derived. It is noted that receipts are shown even against the three unendowed choultries. As in the regular estimate the grant for sanitary inspection will be struck out. The other items under this grant do not call for remark.

8. *Grant IV, Miscellaneous.*—The provision for the controlling establishment at the presidency should be Rs. 830, the actuals of 1882-83. The assignment for travelling allowance to non-official members has been raised from Rs. 150 to Rs. 1,200 owing, it is stated, to the current year's provision having been found inadequate to meet the claims preferred by the members. It is noted that the reference quoted by the President in paragraph 18 of his letter was disposed of in Board's Proceedings, dated 7th November 1883, Mis. No. 9196. The general reserve at 10 per cent. of the receipts is Rs. 1,880.

The following is an abstract of the budget as modified by the Board of Revenue :—

Receipts.		Charges.			
	RS.			RS.	RS.
Road Fund	1,44,990	Grant I ...	Road Fund ...	1,41,120	
Endowment Fund ...	1,380		Endowment Fund.	520	
General Fund ...	19,920		General Fund ...	5,630	
					1,47,270
		Grant II ...	General Fund ...		2,280
		Grant III ...	Endowment Fund.	490	
			General Fund ...	6,220	
					6,710
		Grant IV ...	Road Fund ...	3,870	
			General Fund ...	570	
					4,440
		General Reserve			1,880
		Balances—			
		Road Fund		...	
		Endowment Fund		370	
		General Fund		3,340	
					3,710
Total ...	1,66,290	Total ...			1,66,290

BUDGET Estimate of the Local Funds of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head.)	ESTIMATE, 1884-85. Total (Major Head.)	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	37,340		— 26,020	30,518
(*b*) Endowment Fund	630		1,620	1,933
(*c*) General Fund	1,150		8,040	4,131
		39,120		
2. Allotments from General Revenues—				
(*a*) Provincial Funds. { For Roads	60,000		67,000	60,000
„ General purposes ...	15,000		...	17,000
		75,000		
(*b*) Special Funds—				
Surplus Pound Fund	...		50	...
3. Rates and Taxes—				
(*a*) Cess on Land	6,500		6,000	5,885
(*b*) Tolls	43,000		42,000	44,286
		49,500		
4. Fees in Schools and Training Institutions...		...	...	...
5. Contributions from other Circles and Municipalities—				
(*a*) Ooty for Educational Inspection ...	240		300	240
Do. for Vaccine Establishment ...	120		...	...
Coonoor for Educational Inspection ...	120		120	120
Do. for Vaccine Establishment ...	120		...	...
(*b*) Coimbatore Circle for 2 miles of Kótagiri ghât	220		220	300
		820		
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Education	...		...	...
(*b*) Hospitals and Dispensaries	...		...	...
(*c*) Choultries	490		490	526
Rents of Escheated Lands of Nadgani Chattram	60		60	...
Burliar Chattram Rent	...		30	...
(*d*) Market Rents	200		700	100
		750		
7. Miscellaneous—				
(*a*) Sale of Medicines	200		200	...
(*b*) Sale of Materials	100		...	161
(*c*) Sale of other Property (Manure, Gúdalúr Bandy-stand)	50		50	67
(*d*) Bungalows	600		800	116
(*e*) Private Contributions...	...		...	545
(*f*) Miscellaneous	150		...	1,133
		1,100		
Refund of Expenditure		...	...	4
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Demand, Collection and Balance of Land-cess for the Official Year 1884-85.

—	Demand for 1884-85.	Collections in 1884-85.	Balance at the end of March 1885.
	RS.	RS.	RS.
Arrears	1,735	1,200	535
Current	6,500	5,300	1,200
Total ..	8,235	6,500	1,735

I-B.—*Expenditure.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head).	ESTIMATE, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(*a*) New Works—				
Communications	63,900		1,500	52,649
Civil Buildings	3,000		...	341
Miscellaneous Public Improvements ...	...		...	793
		66,900		
(*b*) Repairs—				
Communications	53,380		51,150	65,169
Civil Buildings	2,320		1,120	6,233
Miscellaneous Public Improvements ...	...		...	...
		55,700		
(*c*) Establishment—				
Cost of Local Fund Board Engineering Establishment		17,200	16,360	18,801
(*d*) Tolls and Ferries		...	...	...
(*e*) Tools and Plant		1,840	820	456
Profit and Loss		...	...	205
(*f*) Contingencies		...	...	...
(*g*) Road Fund Reserve		4,630	6,270	...
(*h*) Contribution—				
Provincial Services (cost of old jail building)		1,000	1,000	1,000
Total, Grant I ...		1,47,270	78,220	1,45,647
GRANT II.—*Education.*				
(*a*) Payment for Inspection, including Travelling Allowance		600	600	600
(*b*) Normal School		750	120	...
(*c*) Local Fund Schools		...	860	...
(*d*) Grant-in-aid—				
Salary Grants	830		630	520
Result Grant	100		100	97
		930		
Total, Grant II ...		2,280	2,310	1,217
GRANT III.—*Sanitation, Medical Services, &c.*				
(*a*) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	...		...	...
Clerks and Servants	580		580	513
Diet of Patients	1,200		1,800	607
Medicines and Surgical Apparatus ...	300		300	162
Supplies	200		200	40
Contingencies	130		130	462
Miscellaneous Rent, Furniture, &c. ...	100		100	...
		2,510		
(*b*) Vaccination—				
Pay of Establishment	1,310		830	630
Batta to Mothers of vaccinated children	150		150	146
Batta to Deputy Inspector and Vaccinators	300		150	143
		1,760		
(*c*) Employment of Medical Practitioners ...		...	...	...

I-B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
(*d*) Sanitation—				
Scavengering Establishment for cleaning Coonoor Ghât			410	
Scavengering Establishment for Gúdalúr Town			220	
Digging Wells and cleaning Tanks and Wells	1,050		200	1,200
Cleaning Village-sites			120	
Miscellaneous Sanitary operations ...			100	
		1,050		
(*e*) Markets		...	700	...
(*f*) Choultries		490	490	485
(*g*) Bungalows—				
Establishment	700		420	430
Miscellaneous	200		...	...
		900		
(*h*) Contributions—				
(1) Provincial Services—				
(*i*) Medical College	...		...	...
(*ii*) Sanitary Inspection ...	...		590	...
(*iii*) Travelling Allowance to Medical Officers	...		...	...
		...		
Total, Grant III ...		6,710	7,490	4,818
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution to Controlling Establishment at the Presidency		830	750	826
(*b*) Establishment of the Local Fund Board's Office		580	580	599
(*c*) Local Fund Audit Establishment ...		780	720	480
(*d*) Miscellaneous—				
Contingencies	100		100	
Stationery	300		300	1,234
Printing	400		400	
Stamps	250		250	
		1,050		
Law Charges		...	...	145
Travelling Allowance (Batta) to Non-official Members of Local Fund Board	1,200	1,200	150	148
Pensionary Contributions		...	...	23
Total, Grant IV ...		4,440	3,250	3,455
Advances, &c.		...	...	878
Suspense Account		...	...	3,582
Total, Expenditure ...		1,60,700	91,270	1,59,597
General Reserve		1,880	350	...
Balances.				
Road Fund	...		7,630	— 79
Endowment Fund	370		1,110	2,079
General Fund	3,340		1,300	5,468
		3,710		
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Receipts and Expenditure of the Road Fund of the Nílgirí Circle, Nílgirí District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. New Works—				
Communications		63,900	1,500	59,449
2. Repairs—				
Communications		53,380	51,750	66,169
3. Establishment—				
(*a*) Petty Establishment				
(*b*) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	16,450		16,020	17,695
(*c*) Tolls and Ferries				
(*d*) Share of cost of Controlling Establishment at the Presidency, then in the Collector's Office and Local Fund Office chargeable to the Road Fund	3,370		2,880	2,957
(*e*) Contingencies		20,320		
4. Tools and Plant and Stock Purchase ...		1,760	500	429
5. Reserve		4,630	6,270	193
6. Profit and Loss				
7. Refunds				
8. Contribution from Local to Provincial Funds ...		1,000	1,000	1,000
9. Advances				678
Total ...		1,44,990	79,920	1,40,779
Balance ...			7,630	— 79
Total ...		1,44,990	87,250	1,40,691

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance		47,340	26,020	30,511
2. Two-thirds of the collection of Land-cess within the year		4,330	4,000	3,920
3. Additional appropriation from the Land-cess by the Local Fund Board				
4. Grant from Government		60,000	67,000	60,000
(*a*) Provincial Funds				
(*b*) Special Funds			50	
Surplus Pound Fund				
		60,000		
5. Tolls		43,000	42,000	44,283
6. Contribution from Funds of other Circles and Donations for Roads		220	220	84
7. Miscellaneous				
Sale of Materials (Tools and Plant) ...		100	...	1,111
Total ...		1,44,990	87,250	1,40,691

II.A.—Detail of Allotments for Public Works in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

PART I.—*New Works.*

Project.			Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85.			
Number.	Public Works Executive Division or Range.	Description.	Amount of Estimate.	By Local Fund Engineer.	By Civil Officers.	Total.	Remarks.
		I.—*Communications.*	Rs.	Rs.	Rs.	Rs.	
1	Nilgiri Range..	Ootacamund-Gúdalúr Road..	2,10,000	1,17,940	60,000	60,000	
2	Do. ..	Reconstructing Choladi Bridge.	..	..	3,000	3,000	To be constructed by Malabar Local Fund Board, this sum being contributed by this Board.
3	Do. ..	Constructing three Toll-houses and Gates.	..	900	..	900	
4	Do. ..	Kótagiri Ghát Road	10,124	10,000	..	10,000	
		Total ..		66,900	..	63,900	
		II.—*Civil Buildings.*					
1	Do. ..	Re-roofing Apothecary's quarters at Gúdalúr.	..	3,000	..	3,000	
		Total ..		3,000	..	3,000	
		Grand Total ..		66,900	..	66,900	

PART II.—*Repairs.*

No.	Local Fund Works Executive Range.	Description of Works.	Amount proposed for Expenditure. By Local Fund Engineer's Department.	Remarks.
		I.—COMMUNICATIONS.	Rs.	
1	...	Mettupálaiyam-Coonoor ghât, 16 miles, at Rs. 600 per mile ...	9,600	Item No. 1 in Part II of the Budget of 1883-84.
2	...	Coonoor-Ootacamund road, 8 miles, at Rs. 500 per mile ...	4,000	Do. No. 2 in do. do.
3	...	Coonoor-Kótagiri road, 12 miles, at Rs. 75 per mile	900	Do. No. 3 in do. do.
4	...	Mettupálaiyam-Kótagiri ghât road, 20 miles, at Rs. 115 per mile.	2,300	
5	...	Ootacamund-Gúdálur road, 30 miles, at Rs. 140 per mile ...	4,200	Do. No. 4 in do. do.
6	...	Ootacamund-Maisúr road (Sígúr ghât), 24 miles, at Rs. 150 per mile.	3,600	Do. No. 5 in do. do.
7	...	Road from Maisúr frontier at Kakkanalla to head of Karkúr ghât, 25 miles, at Rs 350 per mile.	8,750	Do. No. 6 in do. do.
8	...	Gúdálur-Sultan's Battery road (*via* Nellakotai), 17 miles, at Rs. 140 per mile.	2,380	Do. No. 7 in do. do.
9	...	Devála and Cherambádi road, from junction near Nádgáni, with Road No. 7 to Choladi Bridge, 19 miles, at Rs. 225 per mile.	4,280	Do. No. 8 in do. do.
10	...	Cherambádi-Sultan's Battery road, 7 miles, at Rs. 50 per mile...	350	Do. No. 9 in do. do.
11	...	Petty repairs	13,020	
		Total ...	53,380	
		II.—CIVIL BUILDINGS.		
12	...	1. Hospitals and Dispensaries	1,200	
13	...	2. Chattrams, Travellers' bungalows, and Engineer's office, &c...	1,120	
		Total ...	2,320	
		Grand Total ...	55,700	

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
11	...	Coonoor old ghât, 9 miles, at Rs. 100 per mile	900	Item No. 11 in Appendix to Part II of the Budget for 1883-84.
12	...	Coonoor-Ootacamund old road, 8 miles, at Rs. 55 per mile ...	440	Do. No. 12 in do. do.
13	...	Coonoor-Karteri road, 4 miles, at Rs. 100 per mile	400	Do. No. 13 in do. do.
14	...	Coonoor-Hulical droog road, 4 miles, at Rs. 75 per mile ...	300	Do. No. 14 in do. do.
15	...	Coonoor-Dolphin's nose road, 5 miles, at Rs. 100 per mile ...	500	Do. No. 15 in do. do.
16	...	Wellington-Peatbog road, 2 miles, at Rs. 100 per mile ...	200	Do. No. 17 in do. do.
17	...	Coonoor-Hallikarai road, 3 miles, at Rs. 70 per mile	210	Do. No. 18 in do. do.
18	...	Kótageri-Kodanád road, 6 miles, at Rs. 100 per mile	600	Do. No. 19 in do. do.
19	...	Mettupálaiyam-Kótagiri old ghât	250	Do. No. 20 in do. do.
20	...	Kótagiri-kil-Kótagiri road, 7½ miles, at Rs. 70 per mile ...	530	Do. No. 21 in do. do.
21	...	Kótagiri-Cockburn's road, 3 miles, at Rs. 70 per mile	210	Do. No. 22 in do. do.
22	...	Kótagiri station roads, 5 miles, at Rs. 60 per mile	300	Do. No. 23 in do. do.
23	...	Karteri-Pillur Saddle road, 4 miles, at Rs. 70 per mile ...	280	Do. No. 24 in do. do.
24	...	Karteri-Kolakombai road, 6 miles, at Rs. 100 per mile	600	Do. No. 25 in do. do.
25	...	Karteri-Devashola road, 9 miles, at Rs. 55 per mile	500	Do. No. 26 in do. do.
26	...	Karteri-Ellanhally road, 5 miles, at Rs. 70 per mile	350	Do. No. 27 in do. do.
27	...	Kethi road, 2½ miles, at Rs. 50 per mile	130	Do. No. 28 in do. do.
28	...	Ootacamund-Kótagiri bridle road, 12 miles, at Rs 50 per mile.	600	Do. No. 29 in do. do.
29	...	Ootacamund-Devashola road, 9 miles, at Rs. 55 per mile ...	500	Do. No. 30 in do. do.
30	...	Devashola-Kolakombai road, 8 miles, at Rs. 50 per mile ...	400	Do. No. 31 in do. do.
31	...	Ootacamund-Billicul road, 4 miles, at Rs. 30 per mile	120	Do. No. 32 in do. do.
32	...	Ootacamund-Nanjanád and Avalanche road, 13 miles, at Rs. 75 per mile.	980	Do. No. 34 in do. do.
33	...	Nanjanád to McIvor's bund road, 6 miles, at Rs. 60 per mile ...	360	Do. No. 35 in do. do.
34	...	Ootacamund-Governor's Shola road, 4 miles, at Rs. 100 per mile.	400	Do. No. 36 in do. do.
35	...	Pykara Falls road, 4 miles, at Rs. 40 per mile	160	Do. No. 37 in do. do.
36	...	Ootacamund-Naduvatam old road, 17 miles, at Rs. 40 per mile.	680	Do. No. 38 in do. do.
37	...	Naduvatam-Gúdalúr old ghât, 5 miles, at Rs. 40 per mile ...	200	Do. No. 39 in do. do.

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
38	...	Craigmore-Lawrence Asylum and Nanjanád road, 4 miles, at Rs. 55 per mile.	220	Item No. 40 in Appendix to Part II of the Budget for 1883-84.
39	...	Bridle-paths, Ootacamund sub-division, Rs. 500 per mile ...	1,500	Do. No. 42 in do. do.
		Do. Coonoor do. „ 400 „ ...		
		Do. Kótagiri do. „ 300 „ ...		
		Do. Wynaad do. „ 300 „ ...		
40	...	Repairs to 10 toll-bars, at Rs. 20 each	200	Do. No. 43 in do. do.
		Total ...	13,020	
		II.—CIVIL BUILDINGS.		
41	...	Repairs to 15 chattrams, at Rs. 30 each	450	Do. No. 44 in do. do.
42	...	Do. to 6 travellers' bungalows, at Rs. 70 each	420	Do. No. 45 in do. do.
43	...	Do. to Engineer's office and Inspectors' lodges	250	Do. No. 46 in do. do.
44	...	Do. to Gúdalúr Hospital	1,200	
		Total ...	2,320	

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Taluks.	Portion of the Land-cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.
The whole of the amount raised will be applied in the Nilgiri Circle. There are no taluks.			

II-C.—Detail of Charges in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Name of Rate or Ferry.	Superintendent.				Toll Collectors.				Contingencies.		Total.	
	1884-85.		1883-84.		1884-85.		1883-84.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1883-84.	1884-85.	1883-84.
Nil.												

III-B.—List of Salary Grants provided for in the Budget of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross Salary.	Grant-in-aid sanctioned.	Remarks.
				Rs.	Rs.	
1. Kéthi School ..	Basel Evangelical Mission.	John Nercambe ..	Middle School Examination.	..	10	Budget Statement III-B of 1883-84.
2. Karteri do. ..		Solomon Beera ..	Fit for Elementary School, and know Tamil and Canarese.	..	6	
3. Adikarhatti do. ..		Nundee		..	6	
4. Tuneri do. ..		Konga		..	6	
5. Anikarai do. ..		Chinnappen Noyagum.		..	6	
6. Nanjanád do. ..		David Solomon ..		..	6	
7. Manihatti do. ..		Anuntha		..	4	
8. Sholúr do. ..		David John ..		..	6	
9. Wellington do. ..	Church Mission..	Anthonimoothoo.		..	8	
10. Naduhatti do. ..	Kótagiri Basel Mission.	Not known ..	..	..	6	New Salary Grant Schools.
11. Kunnérimukku ..		Do. ..	..	..	5	
Total ..	..	..	..	..	69 × 12 = 828 or 830	

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Designation of Endowments.	Receipts.						Expenditure.								Balance.
	Balance.	Interest.	Rent and Produce of Lands.	Allotment from Capital.	Contribution and Sale of Medicines.	Total.	Fixed Charges.	Contingent Charges, &c.	Public Works Supervision and Tools.	Allotment for Public Works.	Allotment for Education.	Total.	Allotment for other purposes.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Hospitals and Dispensaries ..	..	..	..	..	..	..	30	..	..	450	..	550	550	..	..
(b) Chattram—															
1. Ellanhalli Chattram ..	..	..	..	..	30	30	30	..	70	..	..	30	30	..	..
2 Craigmore do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
3. Aravenghat do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
4. Kótagiri do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
5. Sandynulla do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
6. Nanjanád do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
7. Tykara do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
8. Naduvetam do. ..	630	..	..	..	30	30	30	..	..	..	..	30	30	..	..
9. Ouchterlony do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
10. Burliyar do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
11. Hamilton's do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
12. Sigúr do. ..	..	..	..	..	70	70	70	..	..	..	..	70	70	..	..
13. Nádgani do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
14. Gúdalúr do. ..	..	..	..	..	30	30	30	..	..	..	..	30	30	..	..
15. Dévála do. ..	..	..	..	..	..	..	30	..	..	..	..	30	30	..	..
Rent of escheated lands forming endowment of Nádgani Chattram ..	..	..	200	..	..	200	..	..	..	..	..	..	..	..	200
Kótagiri Market Fees ..	..	..	60	..	..	60	..	..	..	..	..	..	..	..	60
Total ..	630	..	260	..	490	1,380	490	..	70	450	..	1,010	1,010	..	270

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

—	FIXED CHARGES.																CONTINGENCIES.								TOTAL.	
	Medical Subordinates.				Superintendent.				Clerks.				Servants.				Medicines and Apparatus.		Supplies.		Diet of Patients.		Furniture, Rent, and Sundries.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.											
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
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.
													5	580	5	580	300	300	200	200	1,300	1,200	230	230	3,110	2,510
(a) Hospitals and Dispensaries—																										
Gúdalúr Hospital	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
(b) Chattrams—																										
1. Ellanhalli 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. Sandynulla do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30									490	490
6. Nanjanád do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..		
7. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
8. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
9. Ouchterlony do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
10. Barliyár do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
11. Hamilton's do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70										
12. Sigúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
13. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
14. Gúdalúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..													490	490
15. Devála do. ..	..	..	..	..	..	..	..	..	..	..	..	..	15	490	15	490	..	..	..	..	..	..	..	..		
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144										
Travellers' Bungalows—													2	132	2	132									420	896 or 900
1. Avalanche Bungalow ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	..	..	..	..	..	..	..	200		
2. Kálhatti do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	132										
3. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
4. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
5. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..													420	900
6. Tippakadu do. ..	..	..	..	..	..	..	..	..	..	..	..	..	6	420	10	696	..	..	..	..	..	..	..	..		
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Market—																										
1. Kótagiri Market	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note.—No. 11 used to be called "New" Chattram; this gave no idea as to where the chattram was; it is near Hamilton's hut, and is known by some as Hamilton's Chattram.

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Locality, &c.	Mistries.	Scavengers.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
Nilgiri Circle, Nilgiri District—				
Cleaning towns and villages and roads ...	...	...	630	1,050
Digging wells and cleaning tanks and wells. ...	...	...	200	
Clearing village-sites	...	...	120	
Miscellaneous sanitary operations	...	...	100	
Total ...	...	...	1,050	1,050

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Appropriation to the Road Fund	..	..	..	..
2. Public Works—				6,233
New works	3,000		..	341
Repairs	1,870		670	
		4,870	200	1,106
3. Local Fund Engineering Establishment		690	10	27
4. Tools and Plant		70	..	12
5. Profit and Loss		..	..	..
6. Miscellaneous		..	880	8,612
Total, Grant I		5,630		
7. Inspection		600	600	600
8. Grant-in-aid Salary grants	830		630	520
Result grants	100		100	97
		930	860	
Board Schools on combined system		..	..	..
9. Normal School		750	120	..
Total, Grant II		2,280	2,310	1,217
10. Appropriation to Endowment Fund		..	..	..
11. Unendowed Hospitals		2,510	3,110	1,785
12. Choultries		..	..	..
13. Vaccination—Pay of Establishment	1,310		830	630
Batta to vaccinated children	150		150	146
Do. Deputy Inspector and Vaccinators	300		150	142
		1,760	1,050	1,200
14. Sanitary Establishment		1,050	420	430
15. Bungalows { Establishment	700		590	..
{ Miscellaneous	200		..	..
16. Miscellaneous	..	900		
Total, Grant III		6,220	6,300	4,333
17. Share of cost of the general management chargeable to the General Fund		570	370	475
Supervision and Pensionary charges		..	..	24
Total, Grant IV		570	370	499
General Reserve		1,880	350	..
Total		10,580	10,210	14,561
Miscellaneous Debt Accounts		..	..	3,782
Balance		3,340	1,300	5,468
Grand Total		19,920	11,510	23,811

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance		1,150	8,040	4,131
2. One-third Land-cess		2,170	2,000	1,962
3. Provincial Grant for Schools		..	..	..
4. Do. for general purposes		15,000	..	17,000
5. Avenues		..	..	..
6. Fees in Schools		..	..	..
7. Educational Receipts		..	..	..
8. Contribution on account of Educational Inspection—				
From Coonoor Municipality	120		120	120
Do. do. Vaccine Establishment	120		..	..
Do. Ootacamund Municipality	240		300	240
Do. do. Vaccine Establishment	120		..	..
		600	200	161
9. Receipts of unendowed hospitals		200	..	..
10. Do. of choultries		..		
11. Contribution from private individuals in aid of works.				
Do. schools		..	500	116
12. Fees from Travellers' bungalows		600	..	7
13. Sale-proceeds of school books		..	..	..
14. Do. old materials, fees and fines		150	..	74
15. Miscellaneous (handy-stand fees)		50	50	
Total		19,920	11,510	23,811

ABSTRACT of the Budget for 1884-85.

Receipts.	Amount.	Expenditure.	Amount. Minor Head.	Amount. Total Major Head.
	Rs.		Rs.	Rs.
Road Fund ...	1,44,990	Grant I... Road Fund ...	1,41,120	
Endowment Fund ...	1,380	Endowment Fund...	520	
General Fund ...	19,920	General Fund ...	5,630	
				1,47,270
		Do. II... General Fund ...		2,280
		Do. III... Endowment Fund...	490	
		General Fund ...	6,220	
				6,710
		Do. IV... Road Fund ...	3,870	
		General Fund ...	570	
				4,440
		General Reserve		1,880
		Balance.		
		Road Fund	...	
		Endowment Fund	370	
		General Fund	3,340	
				3,710
Total ...	1,66,290	Total ...		1,66,290

(A true Copy and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

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

Exd. J. W. Fischer.

№ 225 W dy 24 Jany/84

Communicated to the Supg. Engr. IV Circle and the Examiner P. W. Accounts.

(Sgd) L. S. S.

№ 225 W dy 24 Jany/84

The Supg. Engr. IV Circle

Exr P. W. Accounts.

FINANCIAL DEPARTMENT.

1883.

Board of Revenue,

MADRAS.

Printed Jannary 19th, 1884.

Proceedings, 19*th December* 1883, *No.* 3850.

Reviewing and submitting to Government the Local Fund Budget Estimate of the Nílgiri Circle for 1884.

With disposal

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from F. BRANDT, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 5th November 1883, No. 39 :—

I have the honor to submit the regular estimate for 1883-84 and the budget estimate for 1884-85, as approved by the Local Fund Board, Nílgiri Circle, at meeting held on the 30th October 1883.

Regular Estimate, 1883-84.

2. *Receipts.*—The receipts will be Rs. 1,80,880 against the budget estimate of Rs. 1,01,660, showing an increase of Rs. 79,220.

A list showing the budget grants with subsequent addition and deduction contains explanations in detail of the variations. The principal feature is the grant of Rs. 50,000 for the Ootacamund-Gudalúr road sanctioned in G.O., No. 2016-W., dated 23rd July 1883. With this sum, in addition to the Provincial grant of Rs. 67,000 originally sanctioned, the deficit at the commencement of 1883-84 was wiped off, and the Board enabled to carry on the important work of completing the road from Ootacamund to Gúdalúr, and, while completing all the works budgeted for, to close with a probable balance of Rs. 36,930. It was not known that the Government grant of Rs. 50,000 would be obtained until too late to submit a supplemental estimate of expenditure for the current year. Hence the large balance.

3. *Expenditure.*—The budget estimate was Rs. 9,1620 ; the actual expenditure may be taken as Rs. 1,43,950 or Rs. 52,330 over the budget grant. This expenditure is accounted for above in referring to increase in receipts.

Budget Estimate for 1884-85.

4. *Statement I-A, Revenue and Receipts.*—The year will commence with a balance of Rs. 36,930 to the credit of the Board. Credit has been taken in the budget for 1884-85 for a grant of Rs. 60,000 from "Provincial Funds" to the Road Fund in addition to the balance of Rs. 38,460.

The following works provided for account for the necessity of applying for such a grant :—

I.—The new road from Ootacamund to Gúdalúr : the necessity of completing this work and of continuing the annual grant has been recognized in former years as well as in the current year. Credit has accordingly been taken for Rs. 50,000 for this purpose.

II.—The annual grant of Rs. 30,470 for the maintenance and upkeep of what are called the five ghât roads has been assumed.

III.—A sum of Rs. 10,000 to be expended on the Kótagiri-Mettupálaiyam ghât has been entered. The completion of this work has been apparently decided on by Government (G.O., 1st September 1882, No. 2255-W, Public Works Department), and it would be a great pity to leave it incomplete as at present.

5. The peculiar circumstances of this Local Fund Circle are well known to the Board of Revenue. The ordinary assets of the Road Fund may be estimated at not more than Rs. 52,170, of which Rs. 43,000 are realized by means of tolls. It is quite evident that, without very considerable, regular, and systematic assistance from Provincial Funds, this Board would be utterly unable to make or keep up the roads required for the district.

6. It is necessary to notice some instances in which charges have been made in respect of allotment of funds for different roads, and in respect of mileage and designation of roads, of omission of a road previously included in the budget.

7. The allotment for road No. 2 (repairs) has been found altogether insufficient. The traffic on the road from Coonoor to Ooty is almost as great, and the repairs required not much less than those on the ghât from Kullar to Coonoor. The allotment has accordingly been raised from Rs. 275 to Rs. 500 per mile.

A slight increase has been allowed for road No. 4, Mettupálaiyam-Kótagiri ghât road: Rs. 115 instead of Rs. 110. The traffic is increasing.

The allotment for repair of the Ootacamund-Gúdalúr road, No. 5, has been slightly diminished by reason of this work being at the same time carried on as a new work. Road No. 7 (from Maisúr frontier to head of Karkúr ghât) is a most important line on which the traffic is great, and which has not been sufficiently kept up of late years. The allotment has been raised from Rs. 175 to Rs. 225.

Road No. 9 (Devála and Cherambádi road) is in urgent want of thorough repair: an allotment of Rs. 225 against Rs. 150 last year has been given.

Road No. 10 is a mere cross-country road, very little used for cart traffic: the allotment has been reduced from Rs. 131 to Rs. 50 per mile.

The allotment for the Kótagiri station roads (No. 22) was thought more than necessary; it has been reduced from Rs. 100 to Rs. 60 a mile.

The Ootacamund-Billical road (No. 31) is a mere bridle-path, and is in good order: an allotment of Rs. 30 instead of Rs. 50 per mile will suffice.

For No. 34, Ootacamund-Governor's shola road, if it is to be kept up as a cart-road, at least Rs. 100 a mile is required: during 1882-83 Rs. 800 were paid by the Forest Department for the use of this road, which is used almost exclusively by that department. A similar payment should be again asked for.

8. The mileage of road No. 20 in this year's list, Kótagiri-kil-Kótagiri road, has been altered because this road has now been extended beyond Kil-kótagiri through Pomanu to the frontier of the district where it joins the line for which maintenance is given by the Coimbatore Local Fund Board.

No. 32 in this year's list (No. 34 in the last year's list) does not go anywhere near Thiashôla. It is now properly described and correct mileage given.

So too the next road on the list is from Nanjanád to McIvor's bund: it is not continued to Avalanche at all, as described in last year's list.

No. 34 in this year's list, Ootacamund to Mukûrti Peak *viâ* Krûemund is not, and never has been, more than a bridle-path beyond Governor's shola. It is therefore treated and described as a road only up to Governor's shola (4 miles); the remainder will be treated under "Bridle-paths."

Road No. 9, Devála and Cherambádi road. The mileage is now correctly given from the point from which this road branches off from road No. 7: formerly seven miles of the latter were wrongly included in the mileage of No. 9.

9. As to description and nomenclature of roads, it is believed that improvements have been effected in this respect. Many of the minor roads especially were in former years wrongly described as "old ghât roads," being no "ghât" roads at all.

The road-map has been sent to the Local Fund engineer for correction and will be submitted to the Board when received.

To the Kótagiri-Mettupálaiyam road no number was assigned in the printed budget for last year. It should have been numbered "4," and is so now.

No. 16 in last year's list has been found to be entirely within the municipal limits of Coonoor; it is resolved, then, to exclude this road from the Local Fund budget.

10. No. 40 in last year's list it has been decided to abandon.

This road takes off from Nádgáni and goes some six miles into the Ouchterlony valley. Some 30,000 rupees were spent by Government on this road as a famine work in 1877-78. It is a road that is, as Mr. Wedderburn, who has lately inspected it, states, very little used indeed. Mr. Wapshare of Ouchterlony valley is very much opposed to its being kept up. He says those principally interested in the valley have no intention whatever of spending money on the continuation of the road; that it is not wanted; that all the produce and traffic goes round by another road to Gúdalúr. The road might benefit two or three small estates at that end of the valley, but the principal estate near there is "Montrose," which belongs to Mr. Wapshare. The matter would certainly not have been decided with reference to what Mr. Wapshare alone wished; and here I have to record that Mr. Wapshare asserted in distinct terms that he and other proprietors in the valley deny that any one has any right to use any road in the valley without permission of the proprietors of the lands in the valley. I, of course, stated that such a claim could not be admitted, and it may be necessary to try the question. But the only question immediately before the Local Fund Board was whether they would be justified in incurring the necessary expenditure for repair and upkeep of these six miles of road. The road is one subject to constant landslips. There is an estimate for over Rs. 1,000 to repair breaches and landslips which occurred this year. To make the road of any use the bridge near Nádgáni must be repaired; this would cost at least Rs. 1,000 more, and there is the annual upkeep. The Board resolved unanimously that it does not appear that the road is used to such an extent as to justify the expenditure required. It has, therefore, been struck out of the list.

11. Provision has been made for building three substantial toll-houses at a cost of Rs. 900. Great complaints have been made as to the accommodation now provided and not without just cause. The miserable sheds now provided are not fit for habitation in the monsoon in the exposed places in which they are situated, and it is only proper that proper huts should be provided for the toll-keepers. The annual repairs to existing huts are of little use and not economical in the long run. But to build three new houses during the year is as much as can be attempted.

12. *General Fund.*—The General Fund will open with a deficit of Rs. 2,470. This is accounted for by no grant having been made from Provincial Funds for 1883-84, and by provision having to be made for payment in 1884-85 for incomplete works of 1882-83, which it has been impossible to provide for in 1883-84. In 1881-82 a grant of Rs. 18,610 was made from Provincial Funds towards the General Fund of this district, and in 1882-83 a grant of Rs. 17,000 was given.

As in the case of the Road Fund, unless the meagre receipts of the circle are supplemented by Provincial grants it will be simply impossible for this Board to do anything like what is required of it in the way of education and sanitation; in fact, there will be no General Fund at all. The total available assets for 1884-85 will not, without a grant, amount to more than Rs. 1,300, while expenditure absolutely indispensable must be estimated at Rs. 15,940, or in round figures 16,000. A grant then of Rs. 15,000 is asked for and credit is taken for this in the budget.

13. *General Fund Receipts.*—Besides the grant of Rs. 15,000 from Government, credit has been taken for Rs. 240 as contributions from the two municipalities on account of salary of Deputy Inspector of Vaccination proposed to be newly entertained, and also for Rs. 150 as likely to be realized by fines collected under the Police Act in towns not being municipalities, which fines are under G.O., dated 3rd July 1883, No. 1368, now to be credited to Local Funds.

The other items do not call for remark, save that the receipts from travellers' bungalows have been calculated with reference to actuals, while in 1883-84 there is no doubt that the contractor for the Pykara and Naduvatam bungalows agreed to give more than he could expect to realize.

14. *General Fund Expenditure—Grant I.*—The sum of Rs. 3,000 is provided under "New Works—Civil Buildings" for re-roofing the Apothecary's quarters at

Gúdalúr. This building was completed at the cost of Government in 1881, but it has never been inhabited: in consequence of the roof having been laid on bamboo reepers and mats used under the tiles, white-ants have got at the roof and this is falling in. It is lamentable to have to incur further expenditure, but it is simply a question of saving the building and making it habitable. If a substantial zinc roof with good rafters be not provided the building will surely before long go to pieces without ever having been used.

Again, Rs. 1,200 is provided for repairs of the Gúdalúr hospital; these are imperatively required; one end of the building has subsided, and it is not safe to occupy.

15. *Grant II.*—A sum of Rs. 210 in excess of the sum provided for 1883-84 is budgeted for to meet salary grants for three additional schools, the particulars of which are given in the accompanying statement. No provision has been made for Board schools on the combined system, but Rs. 40 per mensem are provided for a teacher for the proposed Normal school, and Rs. 150 have been provided under "Miscellaneous" for furniture, &c., for the Normal school. The particulars of these have been already reported to the Board through the Director of Public Instruction in letter No. 36, dated 23rd October 1883.

16. *Grant III.*—Under "Diet of patients" only Rs. 1,200 against Rs. 1,800 for 1883-84 have been provided: this reduction is made with reference to the actuals of 1883-84.

Rs. 40 per mensem have been provided for a Deputy Inspector of Vaccination. The necessity for the appointment of such Deputy Inspector has been explained in my letter No. 31, dated 25th September 1883, recorded in Board's Proceedings, Mis. No. 6563, dated 12th October 1883. Provision has also been made for travelling allowance for the Deputy Inspector of Vaccination. The pay of two peons to be in charge of the travellers' bungalows at Pykara and Naduvatam has also been budgeted for. This is the result of these bungalows being no longer let out on contract. It has also been thought necessary to allot Rs. 200 for purchase of furniture for the travellers' bungalows.

No provision was made under this head for 1883-84, but some furniture is much needed for some of the bungalows. It is true that these bungalows are worked at a loss on the whole, but they cannot well be given up, and while they are in part furnished, it is desirable to have in them what is actually necessary, unless travellers are expected to take everything with them.

Instead of entering in Statement IV-B details of sanitary expenditure, it has been thought desirable to enter a lump sum only.

It is extremely doubtful whether the arrangements for keeping the Coonoor ghât clean are either necessary or economical; and if the details are once given in the budget, there is great difficulty in making transfers. It is hoped that the Local Fund Board will be trusted to make the very best use they can of the sum budgeted for both in the way of conservancy and sinking wells, and sanitary improvements generally. The total amount is only Rs. 1,050, and the Board trust that discretion will be given to them to allot this as may seem best.

17. The Endowment Fund calls for no remark, save that a mistake in the entries of last year as to "rents of escheated lands, *markets*" (explained to the Board in my letter, No. 33, dated 28th September 1883, recorded in Board's Proceedings, Mis. No. 6678, dated 22nd September 1883) has been corrected, and that no mention is made of markets at Devála and Gúdalúr, as it has not been found possible to acquire land at those places whereon to establish markets.

18. *Grant IV.*—An increase of Rs. 5 per mensem for the Local Fund auditor's salary has been provided for in accordance with G.O., dated 20th October 1881, No. 2021, and Rs. 1,200 have been entered on account of travelling allowances to non-official members of the Local Fund Board against Rs. 150 entered for the current year.

I have already addressed the Board (letter No. 35, dated 20th October 1883) on this subject. The non-official members present at the last two or three meetings have expressed themselves very strongly on this subject; they say that they would not care to serve on the Board unless their right to receive travelling allowance is recognized.

I refrain from saying anything on this aspect of the matter. If it be held that under the Act travelling allowances can be paid to them, then *sufficient* provision must be made.

It is no use providing only Rs. 150: I have made a calculation that if the average number of non-officials attend, and if all of them claim the allowances not less than Rs. 100 per mensem will suffice. As it is, there is a demand for payment as long as the sum provided in the budget is available; but this is already exhausted for the current year.

The other items do not call for special remark.

19. The year will close with a balance of Rs. 2,550. Of this, there will be balances under—

	Rs.
Road Fund	1,550
Endowment Fund	640
General Fund	360
Total ...	2,550

ENCLOSURE.

EXTRACT from the Proceedings of a meeting of the Nílgiri Local Fund Board held on the 30th October 1883.

* * * * * *

3. Read Local Fund budget for 1884-85.

Resolved.—(1) that the Local Fund Board spend no more money on the Coonoor Tiger Hill road, the said road being within Coonoor Municipal limits;

(2) that the 3½ miles between Kil-Kótagiri and the district frontier be taken over and maintained by the Local Fund Board;

(3) that the Nádgáni-Ouchterlony valley road be abandoned.

* * * * * * *

READ—the following letter from F. BRANDT, Esq., President of the Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 20th November 1883, No. 41:—

With reference to Board's memorandum, No. 7125, Routine, dated 14th instant, I have the honor to submit the road map of this district, prepared in accordance with the Circle budget for 1884-85, submitted to the Board of Revenue with my letter No. 39, dated 5th November 1883.

READ—the following letter from A. J. STURMER, Surgeon, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 5th December 1883, No. 6213:—

I have the honor, by desire of the Surgeon-General, to state that the provision made in Grant III of the 1884-85 Local Fund budget estimate of the Nílgiri Circle is adequate, and calls for no remarks.

2. A sum of Rs. 590 is entered as contribution towards expenses of the sanitary inspection.

Resolution—dated 19th December 1883, No. 3850.

The Local Fund budget estimate of the Nílgiri Circle for 1884-85 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Statement I-A, Revenue and Receipts.*—The opening balance adopted by the Circle Board differs from the closing balance of 1882-83 according to the accounts since furnished by the Accountant-General. The latter, which is as follows, will be adopted by the Board for the regular estimate :—

	Rs.
Road Fund	—79
Endowment Fund	2,079
General Fund	5,468
Total ...	7,468

According to the budget, the Road Fund opened with a *minus* balance of Rs. 26,020, but, owing to the actual expenditure on "New Works—Communications" having fallen short of the amount anticipated in the last year's regular estimate by about Rs. 24,000, the deficit was not as large as was estimated. Under "Allotment from General Revenues," credit has been taken for a sum of Rs. 1,17,000 from Provincial Funds. The amount was sanctioned in G.O., dated 29th May 1883, No. 1068, Financial Department, and G.O., dated 23rd July 1883, No. 2016-W. With reference to G.O., Financial Department, dated 29th November 1883, No. 2705, Rs. 2,500 will be entered as Provincial grant for general purposes. The omission of the sum of Rs. 50, anticipated in the budget as contribution from the Pound Fund, is not explained. Land-cess is estimated to yield Rs. 6,500 against Rs. 6,000 entered in the budget. The estimate is about 80 per cent. of the total demand and may be accepted. It is, however, observed that in the demand, collection and balance statement attached to the regular estimate, the arrear demand is given as Rs. 3,235, whereas, according to the statement printed at page 14 of Board's Proceedings, dated 17th October 1883, No. 3122, the arrears outstanding at the end of 1882-83 were Rs. 3,838. The President is requested to explain the difference. The estimated income from tolls shows an increase of Rs. 2,180 over the budget figure. It is stated that the lease of the tolls sold for a higher sum than was anticipated. Rs 2,497 entered under "Refund of Expenditure" and Rs. 16 under "Miscellaneous" are stated to have been advised by the Accountant-General. He is requested to state the nature of the receipts. It is desirable that the details of the adjustments should be intimated to the Presidents when they are carried out. The other items of receipt do not call for remark. The total assets are Rs. 1,82,618 made up of—

	Rs.
Road Fund	1,68,019
Endowment Fund	2,972
General Fund	11,627
Total ...	1,82,618

3. *Statement I-B, Expenditure.*—The probable outlay on "New Works—Communications" is put down as Rs. 53,970 against Rs. 1,500 sanctioned in the budget. Of the difference, Rs. 2,470 were allotted by the Board for expenditure on the Kótagiri ghât road and the balance Rs. 50,000 was sanctioned by Government for outlay on the Ootacamund-Gúdalúr road. The provision for road repairs has been raised from Rs. 51,150 to Rs. 55,790, and that for the repair of civil buildings from Rs. 1,120 to Rs. 3,715, the excess in both cases having been allotted by the Board for certain incomplete works of 1882-83. The entries under Grants II and IV do not call for remark. Under Grant III, the provision for bungalow establishment will be raised by Rs. 138 transferred from the allotment for "Diet of patients" in Board's Proceedings, dated 13th November 1883, Mis. No. 9382; and the assignment for sanitary inspection will be omitted, as no Assistant Surgeon has been appointed for the Nílgiri

district—*vide* paragraph 3 of G.O., dated 22nd February 1883, No. 391, Public. The President has failed to append to the regular estimate a statement showing the distribution of the receipts and charges among the minor funds as directed in paragraph 2 of Board's Proceedings, dated 21st August 1882, No. 2095. The statement of subsequent allotments also has not been prepared in the form appended to those Proceedings. The following is an abstract of the regular estimate :—

Receipts.

—	Road Fund.	Endowment Fund.	General Fund	Total.
	Rs.	Rs.	Rs.	Rs.
Balance	— 79	2,079	5,468	7,468
Provincial Grants	1,17,000	...	2,500	1,19,500
Land-cess	4,333	...	2,167	6,500
Tolls	44,180	...	...	44,180
Contributions	440	...	360	800
Endowments	...	805	...	805
Bungalows	...	...	480	480
Sale of Medicines	...	...	250	250
Fees and Fines	...	...	54	54
Bandypeta	...	...	50	50
Miscellaneous	2,145	88	298	2,531
Total ...	1,68,019	2,972	11,627	1,82,618

Charges.

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	53,970	...	...	53,970
Repairs—				
Communications	55,790	...	...	55,790
Civil Buildings	...	1,000	2,715	3,715
Local Fund Engineering Establishment ...	15,824	144	392	16,360
Tools and Plant	1,106	10	27	1,143
Contributions to Provincial Funds	1,000	...	...	1,000
	1,27,690	1,154	3,134	1,31,978
Grant I	...	...	2,310	2,310
Do. II	...	1,190	4,770	5,960
Do. III	...	...	260	3,250
Do. IV	2,990	...		
Total Charges ...	1,30,680	2,344	10,474	1,43,498
Total Receipts ...	1,68,019	2,972	11,627	1,82,618
Balance ...	37,339	628	1,153	39,120
or in round numbers ...	37,340	630	1,150	39,120

These balances will be brought forward in the budget estimate of 1884-85.

BUDGET ESTIMATE OF 1884-85.

4. *Statement I-A, Receipts.*—Under Allotment from General Revenues, Rs. 75,000 are taken credit for from Provincial Funds. Of this amount, Rs. 50,000 are proposed to be spent on the Ootacamund-Gúdalúr road and Rs. 10,000 on the Kótagiri ghât road. It has already been intimated to Government in the Public Works Department in Board's Proceedings, dated 26th November 1883, Mis. No. 9852, that credit would

be taken for these amounts in the Local Fund budget. Owing to paucity of funds under the General Fund, Rs. 15,000 are taken credit for for general purposes. In the circumstances explained at paragraph 12 of the President's letter, the Board recommend that the grant applied for be sanctioned. In clause II, paragraph 4 of the President's letter, it is stated that the annual grant of Rs. 30,470 for the maintenance and upkeep of the five ghât roads has been assumed, but no credit has been taken for this amount in the budget. As in the regular estimate, land-cess is estimated at Rs. 6,500, the estimated collections being about 80 per cent. of the total demand. The current demand of 1884-85 is fixed at Rs. 6,500 against Rs. 5,000 in the current year. The President is requested to state his reasons for anticipating such a large increase. Tolls are expected to yield Rs. 43,000 against Rs. 42,000 entered in the current year's budget, and Rs. 44,286, the actuals of 1882-83. Credit has been taken for a contribution of Rs. 240 from the Ootacamund and Coonoor municipalities on account of the salary of the Deputy Inspector of Vaccination proposed to be appointed by the Circle Board with effect from 1st April 1884, and recommended for the sanction of Government in Board's Proceedings, dated 16th November 1883, Mis. No. 9539. The other items of receipt do not call for notice. The assets are—

	Rs.
Road Fund	1,44,990
Endowment Fund	1,380
General Fund	19,920
Total ...	1,66,290

5. *Statement I-B, Expenditure—Grant I., Public Works.*—For "New Works—Communications," Rs. 63,900 are assigned, Rs. 50,000 for the Ootacamund-Gúdalúr road, Rs. 10,000 for the Kótagiri ghât road, Rs. 3,000 for reconstructing the Choladi bridge, and Rs. 900 for building three toll-houses. In the remark column of Statement No. II-A, Part I, it is stated that the bridge is to be constructed by the Malabar Local Fund Board, the Nílgiri Board contributing Rs. 3,000 for the purpose. No explanation is furnished why the work is proposed to be executed by the Malabar Board, nor why this Board should contribute for its construction. The President is requested to report on the matter. For road repairs, Rs. 53,380 are assigned against Rs. 51,150 in the current year. The requirements of each road have been carefully considered and provision for its proper maintenance has been made. The maintenance allowance of the road from Mysore frontier at Kaka nullah to head of Karkar ghât has been raised from Rs. 275 to Rs. 350 and not from Rs. 175 to Rs. 225 a mile as stated by the President. As regards item 34 in the appendix, it is not understood why a contribution of Rs. 800 is required from the Forest Department, the proposed expenditure being only Rs. 400. Under Civil Buildings, Rs. 3,000 are allotted for re-roofing the Apothecary's quarters at Gúdalúr, and Rs. 2,320 are provided for repairing the buildings in charge of the Circle Board. An estimate for the former should be submitted through the Superintending Engineer for the sanction of the Board. The cost of the Local Fund Engineering establishment is put down at Rs. 17,200 against Rs. 16,360 sanctioned for the current year. The increase is not explained, but it is presumed to be due to the revised scheme of establishment sanctioned in G.O., Financial Department, dated 14th September 1883, Mis. No. 2033, and G.O., dated 1st December 1883, Mis. No. 2728. The Road Fund reserve at 10 per cent. of the receipts is Rs. 10,760, but only Rs. 4,630 are available. The share chargeable to the Road Fund, of the cost of general management and of Local Fund Engineering establishment should be, respectively, Rs. 3,870 and Rs. 16,450.

6. *Grant II, Education.*—The Circle Board have allotted Rs. 2,280 for education against Rs. 2,310 in the current year. For inspection the current year's grant is repeated. Rs. 750 are assigned for a Normal School at Yeddapalle. The President states that the particulars of this have been reported to the Board through the Director of Public Instruction in his letter, dated 23rd October 1883, No. 36.

The letter has not yet been received in this office, nor have the Director's remarks on the budget. The allotment for salary grants schools shows an increase of Rs. 200 (not Rs. 210 as stated by the President), due to provision made to meet the grants of three new schools. Rs. 100 are provided for result-grant schools.

7. *Grant III, Medical and Sanitary—"Hospitals and Dispensaries."*—There is only one dispensary maintained by the Local Fund Board, viz., that at Gúdalúr. The pay of the medical subordinate in charge of it is, however, wholly paid from Provincial Funds. Rs. 2,510 are provided for the other charges of the institution against Rs. 3,110 in the current year. The reduction has been made under "Diet of patients" with reference to last year's actual expenditure. The Surgeon-General thinks that the allotment is adequate. Under Vaccination, increased provision is made owing to the proposal to employ a second-class Deputy Inspector of Vaccination for the district. The current year's grant for sanitation is repeated. Rs. 490 are provided for expenditure on choultries on account of establishment. In Statement IV, all the 15 choultries are shown as endowed institutions, but in the President's letter printed in Board's Proceedings, dated 6th December 1883, No. 3689, only 12 of these are said to be endowed. The President is requested to explain the difference and to state the sources from which the income of Rs. 490 entered in column 6 of Statement IV is derived. It is noted that receipts are shown even against the three unendowed choultries. As in the regular estimate the grant for sanitary inspection will be struck out. The other items under this grant do not call for remark.

8. *Grant IV, Miscellaneous.*—The provision for the controlling establishment at the presidency should be Rs. 830, the actuals of 1882-83. The assignment for travelling allowance to non-official members has been raised from Rs. 150 to Rs. 1,200 owing, it is stated, to the current year's provision having been found inadequate to meet the claims preferred by the members. It is noted that the reference quoted by the President in paragraph 18 of his letter was disposed of in Board's Proceedings, dated 7th November 1883, Mis. No. 9196. The general reserve at 10 per cent. of the receipts is Rs. 1,880.

The following is an abstract of the budget as modified by the Board of Revenue :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund	1,44,990	Grant I ...	Road Fund ...	1,41,120	
Endowment Fund ...	1,380		Endowment Fund.	520	
General Fund ...	19,920		General Fund ...	5,630	
					1,47,270
		Grant II ...	General Fund ...		2,280
		Grant III ...	Endowment Fund.	490	
			General Fund ...	6,220	
					6,710
		Grant IV ...	Road Fund ...	3,870	
			General Fund ...	570	
					4,440
		General Reserve			1,880
		Balances—			
		Road Fund		...	
		Endowment Fund		370	
		General Fund		3,340	
					3,710
Total ...	1,66,290	Total ...			1,66,290

BUDGET Estimate of the Local Funds of the Nílgiri Circle, Nílgiri District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head.)	ESTIMATE, 1884-85. Total (Major Head.)	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	37,340		— 26,020	30,518
(*b*) Endowment Fund	630		1,620	1,933
(*c*) General Fund	1,150		8,040	4,131
		39,120		
2. Allotments from General Revenues—				
(*a*) Provincial Funds. { For Roads	60,000		67,000	60,000
„ General purposes ...	15,000		...	17,000
		75,000		
(*b*) Special Funds—				
Surplus Pound Fund	...		50	...
3. Rates and Taxes—				
(*a*) Cess on Land	6,500		6,000	5,885
(*b*) Tolls	43,000		42,000	44,286
		49,500		
4. Fees in Schools and Training Institutions...		...	...	...
5. Contributions from other Circles and Municipalities—				
(*a*) Ooty for Educational Inspection ...	240		300	240
Do. for Vaccine Establishment ...	120		...	...
Coonoor for Educational Inspection ...	120		120	120
Do. for Vaccine Establishment ...	120		...	...
(*b*) Coimbatore Circle for 2 miles of Kótagiri ghât	220		220	300
		820		
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Education	...		...	...
(*b*) Hospitals and Dispensaries	...		...	...
(*c*) Choultries	490		490	526
Rents of Escheated Lands of Nadgani Chattram	60		60	...
Burliar Chattram Rent	...		30	...
(*d*) Market Rents	200		700	100
		750		
7. Miscellaneous—				
(*a*) Sale of Medicines	200		200	...
(*b*) Sale of Materials	100		...	161
(*c*) Sale of other Property (Manure, Gúdalúr Bandy-stand)	50		50	67
(*d*) Bungalows	600		800	116
(*e*) Private Contributions...	...		...	545
(*f*) Miscellaneous	150		...	1,133
		1,100		
Refund of Expenditure		...	...	4
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Demand, Collection and Balance of Land-cess for the Official Year 1884-85.

—	Demand for 1884-85.	Collections in 1884-85.	Balance at the end of March 1885.
	RS.	RS.	RS.
Arrears	1,735	1,200	535
Current	6,500	5,300	1,200
Total ..	8,235	6,600	1,735

I-B.—*Expenditure.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head).	ESTIMATE, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(*a*) New Works—				
Communications	63,900		1,500	52,649
Civil Buildings	3,000		...	341
Miscellaneous Public Improvements ...	...		...	793
		66,900		
(*b*) Repairs—				
Communications	53,380		51,150	65,169
Civil Buildings	2,320		1,120	6,233
Miscellaneous Public Improvements ...	...		...	...
		55,700		
(*c*) Establishment—				
Cost of Local Fund Board Engineering Establishment		17,200	16,360	18,801
(*d*) Tolls and Ferries		...	...	...
(*e*) Tools and Plant		1,840	820	456
Profit and Loss		...	...	205
(*f*) Contingencies		...	...	...
(*g*) Road Fund Reserve		4,630	6,270	...
(*h*) Contribution—				
Provincial Services (cost of old jail building)		1,000	1,000	1,000
Total, Grant I ...		1,47,270	78,220	1,45,647
GRANT II.—*Education.*				
(*a*) Payment for Inspection, including Travelling Allowance		600	600	600
(*b*) Normal School		750	120	...
(*c*) Local Fund Schools		...	860	...
(*d*) Grant-in-aid—				
Salary Grants	830		630	520
Result Grant	100		100	97
		930		
Total, Grant II ...		2,280	2,310	1,217
GRANT III.—*Sanitation, Medical Services, &c.*				
(*a*) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	...		...	...
Clerks and Servants	580		580	513
Diet of Patients	1,200		1,800	607
Medicines and Surgical Apparatus ...	300		300	162
Supplies	200		200	40
Contingencies	130		130	462
Miscellaneous Rent, Furniture, &c. ...	100		100	...
		2,510		
(*b*) Vaccination—				
Pay of Establishment	1,310		830	630
Batta to Mothers of vaccinated children	150		150	146
Batta to Deputy Inspector and Vaccinators	300		150	143
		1,760		
(*c*) Employment of Medical Practitioners ...		...	...	...

I-B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
(*d*) Sanitation—				
Scavengering Establishment for cleaning Coonoor Ghât			410	
Scavengering Establishment for Gûdalûr Town			220	
Digging Wells and cleaning Tanks and Wells	1,050		200	1,200
Cleaning Village-sites			120	
Miscellaneous Sanitary operations ...			100	
		1,050		
(*e*) Markets		...	700	...
(*f*) Choultries		490	490	485
(*g*) Bungalows—				
Establishment	700		420	430
Miscellaneous	200		...	...
		900		
(*h*) Contributions—				
(1) Provincial Services—				
(*i*) Medical College	...		...	...
(*ii*) Sanitary Inspection ...	...		590	...
(*iii*) Travelling Allowance to Medical Officers	...		...	...
		...		
Total, Grant III ...		6,710	7,490	4,818
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution to Controlling Establishment at the Presidency		830	750	826
(*b*) Establishment of the Local Fund Board's Office		580	580	599
(*c*) Local Fund Audit Establishment ...		780	720	480
(*d*) Miscellaneous—				
Contingencies	100		100	
Stationery	300		300	
Printing	400		400	1,234
Stamps	250		250	
		1,050		
Law Charges		...	...	145
Travelling Allowance (Batta) to Non-official Members of Local Fund Board	1,200	1,200	150	148
Pensionary Contributions		...	...	23
Total, Grant IV ...		4,440	3,250	3,455
Advances, &c.		...	...	878
Suspense Account		...	...	3,582
Total, Expenditure ...		1,60,700	91,270	1,59,597
General Reserve		1,880	350	...
Balances.				
Road Fund	...		7,630	— 79
Endowment Fund	370		1,110	2,079
General Fund	3,340		1,300	5,468
		3,710		
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Receipts and Expenditure of the Road Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance		27,340	26,020	30,918
2. Two-thirds of the collection of Land-cess within the year		4,330	4,000	3,923
3. Additional appropriation from the Land-cess by the Local Fund Board		...	...	...
4. Grant from Government	60,000		67,000	60,000
(*a*) Provincial Funds	...		...	...
(*b*) Special Funds	...		50	...
Surplus Pound Fund		60,000	42,000	44,236
		43,000		
5. Tolls			220	845
6. Contribution from Funds of other Circles and Donations for Roads				
7. Miscellaneous	100		...	1,119
Sale of Materials (Tools and Plant) ...		100		
Total ...		1,44,990	87,250	1,40,691

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. New Works—				
Communications		63,990	1,500	52,649
2. Repairs—				
Communications		53,380	51,150	66,169
3. Establishment—				
(*a*) Petty Establishment			...	...
(*b*) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	16,460		16,020	17,696
(*c*) Tolls and Ferries			...	...
(*d*) Share of cost of Controlling Establishment at the Presidency, those in the Collector's Office and Local Fund Office chargeable to the Road Fund	3,870		2,880	2,997
(*e*) Contingencies			...	...
		20,320	800	429
4. Tools and Plant and Stock Purchase ...		1,760	6,270	...
5. Reserve		4,630	...	193
6. Profit and Loss			...	...
7. Refunds			1,000	1,000
8. Contribution from Local to Provincial Funds			...	678
9. Advances			...	...
Total ...		1,44,990	79,620	1,40,779
Balance ...		...	7,630	— 79
Total ...		1,44,990	87,250	1,40,691

II-A.—Detail of Allotments for Public Works in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

PART I.—*New Works.*

Number.	Public Works Executive Division or Range.	Description.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By Local Fund Engineer.	By Civil Officers.	Total.	Remarks.
		I.—*Communications.*	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Nílgiri Range..	Ootacamund-Gúdalúr Road..	2,10,000	1,17,949	50,000	..	50,000	
2	Do. ..	Reconstructing Choladi Bridge.	..	..	3,000	..	3,000	To be constructed by Malabar Local Fund Board, this sum being contributed by this Board.
3	Do. ..	Constructing three Toll-houses and Gates.	..	..	900	..	900	
4	Do. ..	Kotagiri Ghát Road	..	10,124	10,000	..	10,000	
		Total ..			63,900	..	63,900	
		II.—*Civil Buildings.*						
1	Do. ..	Re-roofing Apothecary's quarters at Gúdalúr.	..	..	3,000	..	3,000	
		Total ..			3,000	..	3,000	
		Grand Total ..			66,900	..	66,900	

PART II.—*Repairs.*

No.	Local Fund Works Executive Range.	Description of Works.	Amount proposed for Expenditure. By Local Fund Engineer's Department.	Remarks.
		I.—COMMUNICATIONS.		
1	...	Mettupálaiyam-Coonoor ghát, 16 miles, at Rs. 600 per mile ...	Rs. 9,600	Item No. 1 in Part II of the Budget of 1883-84.
2	...	Coonoor-Ootacamund road, 8 miles, at Rs. 500 per mile ...	4,000	Do. No. 2 in do.
3	...	Coonoor-Kótagiri road, 12 miles, at Rs. 75 per mile ...	900	Do. No. 3 in do.
4	...	Mettupálaiyam-Kótagiri ghát road, 20 miles, at Rs. 115 per mile.	2,300	Do. No. 4 in do.
5	...	Ootacamund-Gúdalúr road, 30 miles, at Rs. 140 per mile ...	4,200	Do. No. 5 in do.
6	...	Ootacamund-Maisúr road (Sigúr ghát), 24 miles, at Rs. 150 per mile.	3,600	Do. No. 6 in do.
7	...	Road from Maisúr frontier at Kakkanalla to Gúdalúr-Sultan's Battery road (*viâ* Nellakotai ghát, 25 miles, at Rs 350 per mile.	8,750	Do. No. 7 in do.
8	...	Devála and Cherambádi road, from junction near Nádgáni, with Road No. 7 to Choladi Bridge, 19 miles, at Rs. 225 per mile.	2,380	Do. No. 8 in do.
9	...	Cherambádi-Sultan's Battery road, 7 miles, at Rs. 50 per mile...	4,280	Do. No. 9 in do.
10	...	Petty repairs	350	
11	...		13,020	
		Total ...	53,380	
		II.—CIVIL BUILDINGS.		
12	...	1. Hospitals and Dispensaries	1,200	
13	...	2. Chattrams, Travellers' bungalows, and Engineer's office, &c...	1,120	
		Total ...	2,320	
		Grand Total ...	55,700	

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
11	...	Coonoor old ghât, 9 miles, at Rs. 100 per mile	900	Item No. 11 in Appendix to Part II of the Budget for 1883-84.
12	...	Coonoor-Ootacamund old road, 8 miles, at Rs. 55 per mile ...	440	Do. No. 12 in do. do.
13	...	Coonoor-Karteri road, 4 miles, at Rs. 100 per mile	400	Do. No. 13 in do. do.
14	...	Coonoor-Hulical droog road, 4 miles, at Rs. 75 per mile ...	300	Do. No. 14 in do. do.
15	...	Coonoor-Dolphin's nose road, 5 miles, at Rs. 100 per mile ...	500	Do. No. 15 in do. do.
16	...	Wellington-Peatbog road, 2 miles, at Rs. 100 per mile ...	200	Do. No. 17 in do. do.
17	...	Coonoor-Hallikarai road, 3 miles, at Rs. 70 per mile	210	Do. No. 18 in do. do.
18	...	Kótageri-Kodanád road, 6 miles, at Rs. 100 per mile	600	Do. No. 19 in do. do.
19	...	Mettupálaiyam-Kótagiri old ghât	250	Do. No. 20 in do. do.
20	...	Kótagiri-kil-Kótagiri road, 7½ miles, at Rs. 70 per mile ...	530	Do. No. 21 in do. do.
21	...	Kótagiri-Cockburn's road, 3 miles, at Rs. 70 per mile	210	Do. No. 22 in do. do.
22	...	Kótagiri station roads, 5 miles, at Rs. 60 per mile	300	Do. No. 23 in do. do.
23	...	Karteri-Pillur Saddle road, 4 miles, at Rs. 70 per mile ...	280	Do. No. 24 in do. do.
24	...	Karteri-Kolakombai road, 6 miles, at Rs. 100 per mile	600	Do. No. 25 in do. do.
25	...	Karteri-Devashola road, 9 miles, at Rs. 55 per mile	500	Do. No. 26 in do. do.
26	...	Karteri-Ellanhally road, 5 miles, at Rs. 70 per mile	350	Do. No. 27 in do. do.
27	...	Kethi road, 2½ miles, at Rs. 50 per mile	130	Do. No. 28 in do. do.
28	...	Ootacamund-Kótagiri bridle road, 12 miles, at Rs 50 per mile.	600	Do. No. 29 in do. do.
29	...	Ootacamund-Devashola road, 9 miles, at Rs. 55 per mile ...	500	Do. No. 30 in do. do.
30	...	Devashola-Kolakombai road, 8 miles, at Rs. 50 per mile ...	400	Do. No. 31 in do. do.
31	...	Ootacamund-Billicul road, 4 miles, at Rs. 30 per mile	120	Do. No. 32 in do. do.
32	...	Ootacamund-Nanjanád and Avalanche road, 13 miles, at Rs. 75 per mile.	980	Do. No. 34 in do. do.
33	...	Nanjanád to McIvor's bund road, 6 miles, at Rs. 60 per mile ...	360	Do. No. 35 in do. do.
34	...	Ootacamund-Governor's Shola road, 4 miles, at Rs. 100 per mile.	400	Do. No. 36 in do. do.
35	...	Pykara Falls road, 4 miles, at Rs. 40 per mile	160	Do. No. 37 in do. do.
36	...	Ootacamund-Naduvatam old road, 17 miles, at Rs. 40 per mile.	680	Do. No. 38 in do. do.
37	...	Naduvatam-Gúdalúr old ghât, 5 miles, at Rs. 40 per mile ...	200	Do. No. 39 in do. do.

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
38	...	Craigmore-Lawrence Asylum and Nanjanád road, 4 miles, at Rs. 55 per mile.	220	Item No. 40 in Appendix to Part II of the Budget for 1883-84.
39	...	Bridle-paths, Ootacamund sub-division, Rs. 500 per mile ...	1,500	Do. No. 42 in do. do.
		Do. Coonoor do. „ 400 „ ...		
		Do. Kótagiri do. „ 300 „ ...		
		Do. Wynaad do. „ 300 „ ...		
40	...	Repairs to 10 toll-bars, at Rs. 20 each	200	Do. No. 43 in do. do.
		Total ...	13,020	
		II.—CIVIL BUILDINGS.		
41	...	Repairs to 15 chattrams, at Rs. 30 each	450	Do. No. 44 in do. do.
42	...	Do. to 6 travellers' bungalows, at Rs. 70 each	420	Do. No. 45 in do. do.
43	...	Do. to Engineer's office and Inspectors' lodges	250	Do. No. 46 in do. do.
44	...	Do. to Gúdalúr Hospital	1,200	
		Total ...	2,320	

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Taluks.	Portion of the Land-cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.
The whole of the amount raised will be applied in the Nilgiri Circle. There are no taluks.			

II-C.—Detail of Charges in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Name of Rate or Ferry.	Superintendent.				Toll Collectors.				Contingencies.		Total.	
	1884-85.		1883-84.		1884-85.		1883-84.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1883-84.	1884-85.	1883-84.
Nil.												

III-B.—List of Salary Grants provided for in the Budget of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross Salary.	Grant-in-aid sanctioned.	Remarks.
				Rs.	Rs.	
1. Kéthi School ..	Basel Evangelical Mission.	John Nercambe ..	Middle School Examination.	..	10	Budget Statement III-B of 1883-84.
2. Karteri do. ..		Solomon Beera ..	Fit for Elementary School, and know Tamil and Canarese.	..	6	
3. Adikarhatti do. ..		Nundee		..	6	
4. Tuneri do. ..		Konga		..	6	
5. Anikarai do. ..		Chinnappen Noyagum.		..	6	
6. Nanjanád do. ..		David Solomon ..		..	6	
7. Manihatti do. ..		Anuntha		..	4	
8. Sholúr do. ..		David John ..		..	6	
9. Wellington do. ..	Church Mission.	Anthonimoothoo.		..	8	
10 Naduhatti do. ..	Kótagiri Basel Mission.	Not known ..	..	..	6	New Salary Grant Schools.
11. Kunnérimukku ..		Do. ..	..	..	5	
Total ..	..	..	..	..	69×12 = 828 or 830	

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Designation of Endowments.	Receipts.							Expenditure.								
	Balance.	Interest.	Rent and Produce of Lands.	Allotment from Capital.	Contribution and Sale of Medicines.	Total.		Fixed Charges.	Contingent Charges, &c.	Public Works Supervision and Tools.	Allotment for Public Works.	Allotment for Education.	Total.	Allotment for other purposes.	Balance.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Hospitals and Dispensaries	..	..	..	..	..	..		..	..	..	..	..	..	..	..	
(b) Chattrams—																
1. Ellanhalli Chattram	..	..	..	..	30	30		30	..	70	450	..	550	..	370	370
2 Coimbatore do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
3. Aravenghat do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
4. Kótagiri do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
5. Sandynulla do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
6. Nanjanád do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
7. Pykara do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
8. Naduvadam do.	630	..	..	..	30	30		30	..	..	..	..	30	..	..	
9. Onchterlony do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
10. Burliyár do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
11. Hamilton's do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
12. Sigúr do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
13. Nádgáni do.	..	..	..	..	70	70		70	..	..	..	..	70	..	..	
14. Gúdalúr do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
15. Devella do.	..	..	..	..	30	30		30	..	..	..	..	30	..	..	
Rent of escheated lands forming endowment of Naddgáni Chattram ..	..	..	200	..	..	200		200	..	..	..	..	200	..	..	
Kótagiri Market Fees	..	..	60	..	..	60		60	..	..	..	..	60	..	..	
Total ..	630	..	260	..	490	1,380		450	..	70	450	..	1,010	..	370	370

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

—	Fixed Charges.																Contingencies.								Total.	
	Medical Subordinates.				Superintendent.				Clerks.				Servants.				Medicines and Apparatus.		Supplies.		Diet of Patients.		Furniture, Rent, and Sundries.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.											
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
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—																										
Gúdalúr Hospital	..	..	..	..	..	..	..	..	..	..	..	..	5	580	5	580	300	300	200	200	1,800	1,200	230	230	3,110	2,510
(*b*) Chattrams—																										
1. Ellanhalli 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. Sandynulla do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
6. Nanjanád do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
7. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
8. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	490	490
9. Ouchterlony do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
10. Barliyár do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
11. Hamilton's do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
12. Sígúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
13. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70										
14. Gúdalúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
15. Devála do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	15	490	15	490	..	..	..	..	..	..	..	..	490	490
Travellers' Bungalows—																										
1. Avalanche Bungalow ..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144										
2. Kálhatti do. ..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132										
3. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	..	..	..	..	..	..	..	200	420	896 or 900
4. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	132										
5. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
6. Tippakadu do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	6	420	10	696	..	..	..	..	..	..	..	..	420	900
Market—																										
1. Kótagiri Market	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note.—No. 11 used to be called "New" Chattram; this gave no idea as to where the chattram was; it is near Hamilton's hut, and is known by some as Hamilton's Chattram.

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Locality, &c.	Mistries.	Scavengers.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
Nilgiri Circle, Nilgiri District—				
Cleaning towns and villages and roads ...	...	...	630	
Digging wells and cleaning tanks and wells. ...	...	...	200	1,050
Clearing village-sites	...	...	120	
Miscellaneous sanitary operations	...	...	100	
Total ...	...	...	1,050	1,050

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
Appropriation to the Road Fund	..	..	..	..
Public Works—				
New works	3,000		..	6,283
Repairs	1,870		670	341
Local Fund Engineering Establishment ..		4,870	200	1,106
Tools and Plant		690	10	27
Profit and Loss		70	..	12
Miscellaneous		..	..	..
Total, Grant I ..		5,630	880	8,512
Inspection		600	600	600
Grant-in-aid Salary grants	830		630	620
Result grants	100		100	97
		930		
Board Schools on combined system ..		..	880	..
Normal School		750	120	..
Total, Grant II ..		2,280	2,310	1,217
Appropriation to Endowment Fund ..		..	..	..
Unendowed Hospitals		2,510	3,110	1,785
Choultries			..	..
Vaccination—Pay of Establishment ..	1,310		830	630
Batta to vaccinated children ..	150		150	146
Do. Deputy Inspector and Vaccinators ..	300		150	142
		1,760		
Sanitary Establishment		1,050	1,050	1,200
Bungalows .. { Establishment	700		420	430
{ Miscellaneous	200		580	..
Miscellaneous		..	..	..
		900		
Total, Grant III ..		6,220	6,300	4,333
Share of cost of the general management chargeable to the General Fund.		570	370	475
Supervision and Pensionary charges ..		..	..	24
Total, Grant IV ..		570	370	499
General Reserve		1,880	350	..
Total ..		16,580	10,210	14,561
Miscellaneous Debt Accounts		..	..	3,782
Balance ..		3,340	1,300	5,468
Grand Total ..		19,920	11,510	23,811

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance	..	1,150	8,040	4,131
2. One-third Land-cess		2,170	2,000	1,962
3. Provincial Grant for Schools			..	..
Do. for general purposes		15,000	..	17,000
4. Avenues			..	..
5. Fees in Schools			..	..
6. Educational Receipts			..	..
7. Contribution on account of Educational Inspection—				
From Coonoor Municipality	120		120	120
Do. do. Vaccine Establishment ..	120		..	..
Do. Ootacamund Municipality ..	240		300	240
Do. do. Vaccine Establishment ..	120		..	..
		600		
9. Receipts of unendowed hospitals		200	200	161
10. Do. of choultries		..	..	..
11. Contribution from private individuals in aid of works.				
Do. schools			..	..
12. Fees from Travellers' bungalows			600	116
13. Sale-proceeds of school books				7
14. Do. old materials, fees and fines ..			150	..
15. Miscellaneous (bandy-stand fees)			50	74
Total ..		19,920	11,510	23,811

ABSTRACT of the Budget for 1884-85.

Receipts.	Amount.	Expenditure.	Amount. Minor Head.	Amount. Total Major Head.
	Rs.		Rs.	Rs.
Road Fund	1,44,990	Grant I... Road Fund ...	1,41,120	
Endowment Fund ...	1,380	Grant I... Endowment Fund...	520	
General Fund ...	19,920	Grant I... General Fund ...	5,630	
				1,47,270
		Do. II... General Fund ...		2,280
		Do. III... Endowment Fund...	490	
		Do. III... General Fund ...	6,220	
				6,710
		Do. IV... Road Fund ...	3,870	
		Do. IV... General Fund ...	570	
				4,440
		General Reserve		1,880
		Balance.		
		Road Fund	...	
		Endowment Fund	370	
		General Fund	3,340	
				3,710
Total ...	1,66,290	Total ...		1,66,290

(A true Copy and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department,
with map and two enclosures in original to be returned.
„ President, Local Fund Board, Nilgiri.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner.
„ Accountant-General.
„ Secretary to Government, Public Works Department.

Exd. J. W. Fischer.

№ 225 W dy 24th Jany 84

Communicated to the Supg. Engr. IV Circle and the Examiner P. W. Accounts.

(Sgd) J. S. S.

FINANCIAL DEPARTMENT.

1883.

Board of Revenue,

MADRAS.

Printed Jannary 19th, 1884.

Proceedings, 19*th December* 1883, *No.* 3850.

№ 225 W dy 24 Jany 84

The Supg. Engr. IV Circle

Ex. P. W. Accounts.

Reviewing and submitting to Government the Local Fund Budget Estimate of the Nilgiri Circle for 1884.

With disposal

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads
Civil Works.

No. 9.

Read—the following papers:—

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, Fourth Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 14th July 1882, No. 276.

In reply to your memorandum, No. 403 E, dated 12th July 1882, I have the honor to refer you to paragraph 6 of my letter, No. 273, dated 12th July 1882, in which I urge that the Kótagiri Ghât work should be under the Local Fund Board unless an extra Overseer is allowed for the Circle.

No. 9-A.

From R. W. BARLOW, Esq., President, Local Fund Board, Nílgiris, to the Secretary to Government, Public Works Department., dated Ootacamund, 25th August 1882, No. 12.

I have the honor to acknowledge your Acting Under Secretary's memorandum, No. 432-1 E, dated 22nd instant, drawing attention to your No. 432 E, dated the 17th ultimo, and beg to express my regret that the latter was not replied to sooner. Shortly after its receipt, I received confidentially a copy of G.O., No. 1928 W., (Public Works,) cancelling the proposed retransfer of the road from Kullár to Gúdalúr to the Public Works Department, which rendered transfer of the maintenance allotments unnecessary, but I overlooked that the portion regarding the expenditure of the grant of Rs. 10,000 for the Kótagiri Ghât Road still required an answer.

2. I enclose extract from a letter from the Local Fund Engineer, in which he expresses his ability to undertake the work, but a special Overseer will be needed to assist him, whose pay must be met from the special allotment. For my own part I should prefer for the reason stated in my No. 110 A., dated 1st instant, that these ghât works should be entrusted to the regular engineering establishment of the Public Works Department, but if the work is to be with the Local Fund Board I trust that the assistance promised in paragraph 2 of G.O., No. 1928 W., above quoted, may be extented to this ghât line also.

Enclosure.

Extract from the letter No. 59, *dated* 25*th ultimo, from the Local Fund Engineer, Nilgiris, to the President, Local Fund Board, Nilgiris.*

* * * * * *

In regard to the Kótagiri Ghât I am prepared to undertake the special work proposed to be executed upon it on plans and estimates which I am ready to submit for the approval of the Chief or Superintending Engineer, Public Works Department.

* * * * * *

No. 642 / A E.

To the Superintending Engineer with a request that he will state his opinion as to the desirability or otherwise of this Department undertaking the work.

Ootacamund, 25th August 1882.

(Signed) R. H. SANKEY, Colonel, R.E., Secretary to Govt., P.W.D.

No. 9-B.

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, Fourth Circle, to the Chief Engineer, Public Works Department, dated Ootacamund, 26th August 1882, No. A.

With reference to your endorsement, dated 28th May, I have the honor to return the papers and to report that I consider it is not advisable that the special work of Kótagiri Ghât should be undertaken by this department, and most certainly it cannot be undertaken unless an extra Overseer is allowed to the division.

2. The Nílgiri Division has only just been formed, there are now to be started some special and heavy works and the Executive Engineer's time is and will be fully occupied; the top of the Kótagiri Ghât is 24 miles from Ootacamund and the Executive Engineer has no work near it. I need not point out the undesirability of this department taking up a small detached portion of road to execute special repairs (reforming I suppose a portion of the road) at a distance from the Executive Engineer's head-quarters and where he can have no command of labour, &c.

No. 10.

Order—dated 1st September 1882, No. 2255 W., Public Works.

Under the circumstances represented in these papers, the appropriation of Rs. 10,000 made in paragraph 7 of G.O., No. 1416 W., dated 6th June 1882, for the Kótagiri Ghât Road will be expended by the Local Fund Board, to whom the amount will now be transferred.

2. The work will however be inspected and reported on from time to time by the officers of the Public Works Department, as required in paragraph 2 of G.O., No. 1928 W., dated 31st July 1882.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E., Secretary to Govt., P.W.D

To the Superintending Engineer, Fourth Circle.
" Examiner of Public Works Accounts.
" President, Local Fund Board, Nilgiris.
" Financial Department.

Exd. S. T. Austin.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated September, 1st.

Read. *Encl.*

G.O., 1st Sep. 1882, No. 2255 W.

SEPTEMBER.

Nos. 9-10.

Kotagiri Ghat Road.

The sum of Rs. 10,000 *appropriated for the* — transferred for expenditure by the Local Fund Board, Nilgiris, and the work executed to be inspected and reported on from time to time by officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—again—

G.O., dated 14th February 1883, No. 492 W., Public Works.

READ—also the following papers:—

Endorsement in the Public Works Department, dated 16th June 1883, No. 164 E.

Official Memorandum from the Chief Secretary to Government, Financial Department, dated 26th June 1883, No. 1211 A.

With reference to endorsement, No. 164 E., dated 16th June 1883, from the Public Works Department, the undersigned is directed to observe that it is not altogether correct to say that the Financial Department "*directed*" the withdrawal of the Public Works Grant for the road in question, the memorandum printed in G.O., dated 14th February 1883, No. 492 W., merely pointing out that the provision of Rs. 50,000 in the Public Works Budget was "apparently for the same purpose" as the Provincial grant-in-aid for Nilgiri roads generally, in order that, if this should prove to be actually the case, the question of withdrawing the Public Works Grant might receive due consideration in the Public Works Department.

2. With reference to paragraph 6 of the note in the Public Works Department, in which a large unspent balance is claimed, it would appear from the accounts furnished by the Examiner to this department that there was a saving of about one lakh of rupees under "Other Public Works," but that under "Irrigation and Navigation," on the contrary, there was an excess of Rs. 50,000, so that the whole saving under Public Works would appear to be only about Rs. 50,000. The Examiner's figures, it is true, include only eleven months' actuals, the figures for March being merely an approximation, which may eventually prove to have been slightly overestimated. Nevertheless, it seems scarcely probable that the total saving will be greatly in excess of the sum stated above, and it is observed that savings to this extent have already been taken into account in the latest order on the financial position, in which Heads of departments have been specially requested to enforce the strictest economy in the departments under their control so as to enable Government to carry out the various administrative improvements now under contemplation.

G.O., dated 20th June 1883, No. 1243, Financial.

3. Under these circumstances, and as the Government in this department do not clearly gather from the concluding sentence of paragraph 3 of the note in the Public Works Department that the Public Works Provincial Reserve has already been exhausted, the Secretary to Government, Public Works Department, is requested to be so good as to consider whether the necessary provision for the Ootacamund-Naduvatam Road cannot be made from this reserve. Even if this is impossible, funds might still perhaps be made available from the Public Works Provincial Budget by the postponement of less important works for execution in 1884-85.

Order—dated 23rd July 1883, No. 2016 W., Public Works.

An appropriation of Rs. 50,000, to be expended by the Nilgiri Local Fund Board, is now made for the road from Ootacamund to Naduvatam. The requisite funds are provided by transfer from the grant for Establishment in the Provincial Budget of the current official year.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle
,, Examiner, Public Works Accounts.
,, President, Nilgiri Local Fund Board.
,, Financial Department.

Exd. A. Aubert.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated July, 23*rd*.

Recd. *Encl.*

G.O., 23rd July 1883, No. 2016 W.

JULY.

Road from Ootacamund to Naduvatam

An appropriation of Rs. 50,000 made for the —.

BOARD OF REVENUE, 19TH DECEMBER 1883, No. 3850.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from F. BRANDT, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 5th November 1883, No. 39 :—

I have the honor to submit the regular estimate for 1883-84 and the budget estimate for 1884-85, as approved by the Local Fund Board, Nílgiri Circle, at meeting held on the 30th October 1883.

REGULAR ESTIMATE, 1883-84.

2. *Receipts.*—The receipts will be Rs. 1,80,880 against the budget estimate of Rs. 1,01,660, showing an increase of Rs. 79,220.

A list showing the budget grants with subsequent addition and deduction contains explanations in detail of the variations. The principal feature is the grant of Rs. 50,000 for the Ootacamund-Gudalúr road sanctioned in G.O., No. 2016-W., dated 23rd July 1883. With this sum, in addition to the Provincial grant of Rs. 67,000 originally sanctioned, the deficit at the commencement of 1883-84 was wiped off, and the Board enabled to carry on the important work of completing the road from Ootacamund to Gúdalúr, and, while completing all the works budgeted for, to close with a probable balance of Rs. 36,930. It was not known that the Government grant of Rs. 50,000 would be obtained until too late to submit a supplemental estimate of expenditure for the current year. Hence the large balance.

3. *Expenditure.*—The budget estimate was Rs. 9,1620 ; the actual expenditure may be taken as Rs. 1,43,950 or Rs. 52,330 over the budget grant. This expenditure is accounted for above in referring to increase in receipts.

BUDGET ESTIMATE FOR 1884-85.

4. *Statement I-A, Revenue and Receipts.*—The year will commence with a balance of Rs. 36,930 to the credit of the Board. Credit has been taken in the budget for 1884-85 for a grant of Rs. 60,000 from "Provincial Funds" to the Road Fund in addition to the balance of Rs. 38,460.

The following works provided for account for the necessity of applying for such a grant :—

I.—The new road from Ootacamund to Gúdalúr : the necessity of completing this work and of continuing the annual grant has been recognized in former years as well as in the current year. Credit has accordingly been taken for Rs. 50,000 for this purpose.

II.—The annual grant of Rs. 30,470 for the maintenance and upkeep of what are called the five ghât roads has been assumed.

III.—A sum of Rs. 10,000 to be expended on the Kótagiri-Mettupálaiyam ghât has been entered. The completion of this work has been apparently decided on by Government (G.O., 1st September 1882, No. 2255-W, Public Works Department), and it would be a great pity to leave it incomplete as at present.

5. The peculiar circumstances of this Local Fund Circle are well known to the Board of Revenue. The ordinary assets of the Road Fund may be estimated at not more than Rs. 52,170, of which Rs. 43,000 are realized by means of tolls. It is quite evident that, without very considerable, regular, and systematic assistance from Provincial Funds, this Board would be utterly unable to make or keep up the roads required for the district.

6. It is necessary to notice some instances in which charges have been made in respect of allotment of funds for different roads, and in respect of mileage and designation of roads, of omission of a road previously included in the budget.

7. The allotment for road No. 2 (repairs) has been found altogether insufficient. The traffic on the road from Coonoor to Ooty is almost as great, and the repairs required not much less than those on the ghât from Kullar to Coonoor. The allotment has accordingly been raised from Rs. 275 to Rs. 500 per mile.

A slight increase has been allowed for road No. 4, Mettupálaiyam-Kótagiri ghât road: Rs. 115 instead of Rs. 110. The traffic is increasing.

The allotment for repair of the Ootacamund-Gúdalúr road, No. 5, has been slightly diminished by reason of this work being at the same time carried on as a new work. Road No. 7 (from Maisúr frontier to head of Karkúr ghât) is a most important line on which the traffic is great, and which has not been sufficiently kept up of late years. The allotment has been raised from Rs. 175 to Rs. 225.

Road No. 9 (Devála and Cherambádi road) is in urgent want of thorough repair: an allotment of Rs. 225 against Rs. 150 last year has been given.

Road No. 10 is a mere cross-country road, very little used for cart traffic: the allotment has been reduced from Rs. 131 to Rs. 50 per mile.

The allotment for the Kótagiri station roads (No. 22) was thought more than necessary; it has been reduced from Rs. 100 to Rs. 60 a mile.

The Ootacamund-Billical road (No. 31) is a mere bridle-path, and is in good order: an allotment of Rs. 30 instead of Rs. 50 per mile will suffice.

For No. 34, Ootacamund-Governor's shola road, if it is to be kept up as a cart-road, at least Rs. 100 a mile is required: during 1882-83 Rs. 800 were paid by the Forest Department for the use of this road, which is used almost exclusively by that department. A similar payment should be again asked for.

8. The mileage of road No. 20 in this year's list, Kótagiri-kil-Kótagiri road, has been altered because this road has now been extended beyond Kil-kótagiri through Pomanu to the frontier of the district where it joins the line for which maintenance is given by the Coimbatore Local Fund Board.

No. 32 in this year's list (No. 34 in the last year's list) does not go anywhere near Thiashôla. It is now properly described and correct mileage given.

So too the next road on the list is from Nanjanád to McIvor's bund: it is not continued to Avalanche at all, as described in last year's list.

No. 34 in this year's list, Ootacamund to Mukûrti Peak *viâ* Krûemund is not, and never has been, more than a bridle-path beyond Governor's shola. It is therefore treated and described as a road only up to Governor's shola (4 miles); the remainder will be treated under "Bridle-paths."

Road No. 9, Devála and Cherambádi road. The mileage is now correctly given from the point from which this road branches off from road No. 7: formerly seven miles of the latter were wrongly included in the mileage of No. 9.

9. As to description and nomenclature of roads, it is believed that improvements have been effected in this respect. Many of the minor roads especially were in former years wrongly described as "old ghât roads," being no "ghât" roads at all.

The road-map has been sent to the Local Fund engineer for correction and will be submitted to the Board when received.

To the Kótagiri-Mettupálaiyam road no number was assigned in the printed budget for last year. It should have been numbered "4," and is so now.

No. 16 in last year's list has been found to be entirely within the municipal limits of Coonoor; it is resolved, then, to exclude this road from the Local Fund budget.

10. No. 40 in last year's list it has been decided to abandon.

This road takes off from Nádgáni and goes some six miles into the Ouchterlony valley. Some 30,000 rupees were spent by Government on this road as a famine work in 1877-78. It is a road that is, as Mr. Wedderburn, who has lately inspected it, states, very little used indeed. Mr. Wapshare of Ouchterlony valley is very much opposed to its being kept up. He says those principally interested in the valley have no intention whatever of spending money on the continuation of the road; that it is not wanted; that all the produce and traffic goes round by another road to Gúdalúr. The road might benefit two or three small estates at that end of the valley, but the principal estate near there is "Montrose," which belongs to Mr. Wapshare. The matter would certainly not have been decided with reference to what Mr. Wapshare alone wished; and here I have to record that Mr. Wapshare asserted in distinct terms that he and other proprietors in the valley deny that any one has any right to use any road in the valley without permission of the proprietors of the lands in the valley. I, of course, stated that such a claim could not be admitted, and it may be necessary to try the question. But the only question immediately before the Local Fund Board was whether they would be justified in incurring the necessary expenditure for repair and upkeep of these six miles of road. The road is one subject to constant landslips. There is an estimate for over Rs. 1,000 to repair breaches and landslips which occurred this year. To make the road of any use the bridge near Nádgáni must be repaired; this would cost at least Rs. 1,000 more, and there is the annual upkeep. The Board resolved unanimously that it does not appear that the road is used to such an extent as to justify the expenditure required. It has, therefore, been struck out of the list.

11. Provision has been made for building three substantial toll-houses at a cost of Rs. 900. Great complaints have been made as to the accommodation now provided and not without just cause. The miserable sheds now provided are not fit for habitation in the monsoon in the exposed places in which they are situated, and it is only proper that proper huts should be provided for the toll-keepers. The annual repairs to existing huts are of little use and not economical in the long run. But to build three new houses during the year is as much as can be attempted.

12. *General Fund.*—The General Fund will open with a deficit of Rs. 2,470. This is accounted for by no grant having been made from Provincial Funds for 1883-84, and by provision having to be made for payment in 1884-85 for incomplete works of 1882-83, which it has been impossible to provide for in 1883-84. In 1881-82 a grant of Rs. 18,610 was made from Provincial Funds towards the General Fund of this district, and in 1882-83 a grant of Rs. 17,000 was given.

As in the case of the Road Fund, unless the meagre receipts of the circle are supplemented by Provincial grants it will be simply impossible for this Board to do anything like what is required of it in the way of education and sanitation; in fact, there will be no General Fund at all. The total available assets for 1884-85 will not, without a grant, amount to more than Rs. 1,300, while expenditure absolutely indispensable must be estimated at Rs. 15,940, or in round figures 16,000. A grant then of Rs. 15,000 is asked for and credit is taken for this in the budget.

13. *General Fund Receipts.*—Besides the grant of Rs. 15,000 from Government, credit has been taken for Rs. 240 as contributions from the two municipalities on account of salary of Deputy Inspector of Vaccination proposed to be newly entertained, and also for Rs. 150 as likely to be realized by fines collected under the Police Act in towns not being municipalities, which fines are under G.O., dated 3rd July 1883, No. 1368, now to be credited to Local Funds.

The other items do not call for remark, save that the receipts from travellers' bungalows have been calculated with reference to actuals, while in 1883-84 there is no doubt that the contractor for the Pykara and Naduvatam bungalows agreed to give more than he could expect to realize.

14. *General Fund Expenditure—Grant I.*—The sum of Rs. 3,000 is provided under "New Works—Civil Buildings" for re-roofing the Apothecary's quarters at

Gúdalúr. This building was completed at the cost of Government in 1881, but it has never been inhabited: in consequence of the roof having been laid on bamboo reepers and mats used under the tiles, white-ants have got at the roof and this is falling in. It is lamentable to have to incur further expenditure, but it is simply a question of saving the building and making it habitable. If a substantial zinc roof with good rafters be not provided the building will surely before long go to pieces without ever having been used.

Again, Rs. 1,200 is provided for repairs of the Gúdalúr hospital; these are imperatively required; one end of the building has subsided, and it is not safe to occupy.

15. *Grant II.*—A sum of Rs. 210 in excess of the sum provided for 1883-84 is budgeted for to meet salary grants for three additional schools, the particulars of which are given in the accompanying statement. No provision has been made for Board schools on the combined system, but Rs. 40 per mensem are provided for a teacher for the proposed Normal school, and Rs. 150 have been provided under "Miscellaneous" for furniture, &c., for the Normal school. The particulars of these have been already reported to the Board through the Director of Public Instruction in letter No. 36, dated 23rd October 1883.

16. *Grant III.*—Under "Diet of patients" only Rs. 1,200 against Rs. 1,800 for 1883-84 have been provided: this reduction is made with reference to the actuals of 1883-84.

Rs. 40 per mensem have been provided for a Deputy Inspector of Vaccination. The necessity for the appointment of such Deputy Inspector has been explained in my letter No. 31, dated 25th September 1883, recorded in Board's Proceedings, Mis. No. 6563, dated 12th October 1883. Provision has also been made for travelling allowance for the Deputy Inspector of Vaccination. The pay of two peons to be in charge of the travellers' bungalows at Pykara and Naduvatam has also been budgeted for. This is the result of these bungalows being no longer let out on contract. It has also been thought necessary to allot Rs. 200 for purchase of furniture for the travellers' bungalows.

No provision was made under this head for 1883-84, but some furniture is much needed for some of the bungalows. It is true that these bungalows are worked at a loss on the whole, but they cannot well be given up, and while they are in part furnished, it is desirable to have in them what is actually necessary, unless travellers are expected to take everything with them.

Instead of entering in Statement IV-B details of sanitary expenditure, it has been thought desirable to enter a lump sum only.

It is extremely doubtful whether the arrangements for keeping the Coonoor ghât clean are either necessary or economical; and if the details are once given in the budget, there is great difficulty in making transfers. It is hoped that the Local Fund Board will be trusted to make the very best use they can of the sum budgeted for both in the way of conservancy and sinking wells, and sanitary improvements generally. The total amount is only Rs. 1,050, and the Board trust that discretion will be given to them to allot this as may seem best.

17. The Endowment Fund calls for no remark, save that a mistake in the entries of last year as to "rents of escheated lands, *markets*" (explained to the Board in my letter, No. 33, dated 28th September 1883, recorded in Board's Proceedings, Mis. No. 6678, dated 22nd September 1883) has been corrected, and that no mention is made of markets at Devála and Gúdalúr, as it has not been found possible to acquire land at those places whereon to establish markets.

18. *Grant IV.*—An increase of Rs. 5 per mensem for the Local Fund auditor's salary has been provided for in accordance with G.O., dated 20th October 1881, No. 2021, and Rs. 1,200 have been entered on account of travelling allowances to non-official members of the Local Fund Board against Rs. 150 entered for the current year.

I have already addressed the Board (letter No. 35, dated 20th October 1883) on this subject. The non-official members present at the last two or three meetings have expressed themselves very strongly on this subject; they say that they would not care to serve on the Board unless their right to receive travelling allowance is recognized.

I refrain from saying anything on this aspect of the matter. If it be held that under the Act travelling allowances can be paid to them, then *sufficient* provision must be made.

It is no use providing only Rs. 150: I have made a calculation that if the average number of non-officials attend, and if all of them claim the allowances not less than Rs. 100 per mensem will suffice. As it is, there is a demand for payment as long as the sum provided in the budget is available; but this is already exhausted for the current year.

The other items do not call for special remark.

19. The year will close with a balance of Rs. 2,550. Of this, there will be balances under—

	Rs.
Road Fund	1,550
Endowment Fund	640
General Fund	360
Total ...	2,550

ENCLOSURE.

EXTRACT from the Proceedings of a meeting of the Nílgiri Local Fund Board held on the 30th October 1883.

* * * * * *

3. Read Local Fund budget for 1884-85.

Resolved.—(1) that the Local Fund Board spend no more money on the Coonoor Tiger Hill road, the said road being within Coonoor Municipal limits;

(2) that the 3¼ miles between Kil-Kótagiri and the district frontier be taken over and maintained by the Local Fund Board;

(3) that the Nádgáni-Ouchterlony valley road be abandoned.

* * * * * * *

READ—the following letter from F. BRANDT, Esq., President of the Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 20th November 1883, No. 41:—

With reference to Board's memorandum, No. 7125, Routine, dated 14th instant, I have the honor to submit the road map of this district, prepared in accordance with the Circle budget for 1884-85, submitted to the Board of Revenue with my letter No. 39, dated 5th November 1883.

READ—the following letter from A. J. STURMER, Surgeon, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 5th December 1883, No. 6213:—

I have the honor, by desire of the Surgeon-General, to state that the provision made in Grant III of the 1884-85 Local Fund budget estimate of the Nílgiri Circle is adequate, and calls for no remarks.

2. A sum of Rs. 590 is entered as contribution towards expenses of the sanitary inspection.

Resolution—dated 19th December 1883, No. 3850.

The Local Fund budget estimate of the Nílgiri Circle for 1884-85 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Statement I-A, Revenue and Receipts.*—The opening balance adopted by the Circle Board differs from the closing balance of 1882-83 according to the accounts since furnished by the Accountant-General. The latter, which is as follows, will be adopted by the Board for the regular estimate :—

	Rs.
Road Fund	—79
Endowment Fund	2,079
General Fund	5,468
Total ...	7,468

According to the budget, the Road Fund opened with a *minus* balance of Rs. 26,020, but, owing to the actual expenditure on "New Works—Communications" having fallen short of the amount anticipated in the last year's regular estimate by about Rs. 24,000, the deficit was not as large as was estimated. Under "Allotment from General Revenues," credit has been taken for a sum of Rs. 1,17,000 from Provincial Funds. The amount was sanctioned in G.O., dated 29th May 1883, No. 1068, Financial Department, and G.O., dated 23rd July 1883, No. 2016-W. With reference to G.O., Financial Department, dated 29th November 1883, No. 2705, Rs. 2,500 will be entered as Provincial grant for general purposes. The omission of the sum of Rs. 50, anticipated in the budget as contribution from the Pound Fund, is not explained. Land-cess is estimated to yield Rs. 6,500 against Rs. 6,000 entered in the budget. The estimate is about 80 per cent. of the total demand and may be accepted. It is, however, observed that in the demand, collection and balance statement attached to the regular estimate, the arrear demand is given as Rs. 3,235; whereas, according to the statement printed at page 14 of Board's Proceedings, dated 17th October 1883, No. 3122, the arrears outstanding at the end of 1882-83 were Rs. 3,838. The President is requested to explain the difference. The estimated income from tolls shows an increase of Rs. 2,180 over the budget figure. It is stated that the lease of the tolls sold for a higher sum than was anticipated. Rs 2,497 entered under "Refund of Expenditure" and Rs. 16 under "Miscellaneous" are stated to have been advised by the Accountant-General. He is requested to state the nature of the receipts. It is desirable that the details of the adjustments should be intimated to the Presidents when they are carried out. The other items of receipt do not call for remark. The total assets are Rs. 1,82,618 made up of—

	Rs.
Road Fund	1,68,019
Endowment Fund	2,972
General Fund	11,627
Total ...	1,82,618

3. *Statement I-B, Expenditure.*—The probable outlay on "New Works—Communications" is put down as Rs. 53,970 against Rs. 1,500 sanctioned in the budget. Of the difference, Rs. 2,470 were allotted by the Board for expenditure on the Kótagiri ghât road and the balance Rs. 50,000 was sanctioned by Government for outlay on the Ootacamund-Gúdalúr road. The provision for road repairs has been raised from Rs. 51,150 to Rs. 55,790, and that for the repair of civil buildings from Rs. 1,120 to Rs. 3,715, the excess in both cases having been allotted by the Board for certain incomplete works of 1882-83. The entries under Grants II and IV do not call for remark. Under Grant III, the provision for bungalow establishment will be raised by Rs. 138 transferred from the allotment for "Diet of patients" in Board's Proceedings, dated 13th November 1883, Mis. No. 9382; and the assignment for sanitary inspection will be omitted, as no Assistant Surgeon has been appointed for the Nílgiri

district—*vide* paragraph 3 of G.O., dated 22nd February 1883, No. 391, Public. The President has failed to append to the regular estimate a statement showing the distribution of the receipts and charges among the minor funds as directed in paragraph 2 of Board's Proceedings, dated 21st August 1882, No. 2095. The statement of subsequent allotments also has not been prepared in the form appended to those Proceedings. The following is an abstract of the regular estimate :—

Receipts.

—	Road Fund.	Endowment Fund.	General Fund	Total.
	Rs.	Rs.	Rs.	Rs.
Balance	— 79	2,079	5,468	7,468
Provincial Grants	1,17,000	...	2,500	1,19,500
Land-cess	4,333	...	2,167	6,500
Tolls	44,180	...	...	44,180
Contributions	440	...	360	800
Endowments	...	805	...	805
Bungalows	...	...	480	480
Sale of Medicines	...	...	250	250
Fees and Fines	...	...	54	54
Bandypeta	...	...	50	50
Miscellaneous	2,145	88	298	2,531
Total ...	1,68,019	2,972	11,627	1,82,618

Charges.

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	53,970	...	...	53,970
Repairs—				
Communications	55,790	...	...	55,790
Civil Buildings	...	1,000	2,715	3,715
Local Fund Engineering Establishment ...	15,824	144	392	16,360
Tools and Plant	1,106	10	27	1,143
Contributions to Provincial Funds	1,000	...	...	1,000
Grant I	1,27,690	1,154	3,134	1,31,978
Do. II	...	...	2,310	2,310
Do. III	...	1,190	4,770	5,960
Do. IV	2,990	...	260	3,250
Total Charges ...	1,30,680	2,344	10,474	1,43,498
Total Receipts ...	1,68,019	2,972	11,627	1,82,618
Balance ...	37,339	628	1,153	39,120
or in round numbers ...	37,340	630	1,150	39,120

These balances will be brought forward in the budget estimate of 1884-85.

BUDGET ESTIMATE OF 1884-85.

4. *Statement I-A, Receipts.*—Under Allotment from General Revenues, Rs. 75,000 are taken credit for from Provincial Funds. Of this amount, Rs. 50,000 are proposed to be spent on the Ootacamund-Gúdalúr road and Rs. 10,000 on the Kótagiri ghât road. It has already been intimated to Government in the Public Works Department in Board's Proceedings, dated 26th November 1883, Mis. No. 9852, that credit would

be taken for these amounts in the Local Fund budget. Owing to paucity of funds under the General Fund, Rs. 15,000 are taken credit for for general purposes. In the circumstances explained at paragraph 12 of the President's letter, the Board recommend that the grant applied for be sanctioned. In clause II, paragraph 4 of the President's letter, it is stated that the annual grant of Rs. 30,470 for the maintenance and upkeep of the five ghât roads has been assumed, but no credit has been taken for this amount in the budget. As in the regular estimate, land-cess is estimated at Rs. 6,500, the estimated collections being about 80 per cent. of the total demand. The current demand of 1884-85 is fixed at Rs. 6,500 against Rs. 5,000 in the current year. The President is requested to state his reasons for anticipating such a large increase. Tolls are expected to yield Rs. 43,000 against Rs. 42,000 entered in the current year's budget, and Rs. 44,286, the actuals of 1882-83. Credit has been taken for a contribution of Rs. 240 from the Ootacamund and Coonoor municipalities on account of the salary of the Deputy Inspector of Vaccination proposed to be appointed by the Circle Board with effect from 1st April 1884, and recommended for the sanction of Government in Board's Proceedings, dated 16th November 1883, Mis. No. 9539. The other items of receipt do not call for notice. The assets are—

	Rs.
Road Fund	1,44,990
Endowment Fund	1,380
General Fund	19,920
Total ...	1,66,290

5. *Statement I-B, Expenditure—Grant I., Public Works.*—For "New Works—Communications," Rs. 63,900 are assigned, Rs. 50,000 for the Ootacamund-Gúdalúr road, Rs. 10,000 for the Kótagiri ghât road, Rs. 3,000 for reconstructing the Choladi bridge, and Rs. 900 for building three toll-houses. In the remark column of Statement No. II-A, Part I, it is stated that the bridge is to be constructed by the Malabar Local Fund Board, the Nílgiri Board contributing Rs. 3,000 for the purpose. No explanation is furnished why the work is proposed to be executed by the Malabar Board, nor why this Board should contribute for its construction. The President is requested to report on the matter. For road repairs, Rs. 53,380 are assigned against Rs. 51,150 in the current year. The requirements of each road have been carefully considered and provision for its proper maintenance has been made. The maintenance allowance of the road from Mysore frontier at Kaka nullah to head of Karkar ghât has been raised from Rs. 275 to Rs. 350 and not from Rs. 175 to Rs. 225 a mile as stated by the President. As regards item 34 in the appendix, it is not understood why a contribution of Rs. 800 is required from the Forest Department, the proposed expenditure being only Rs. 400. Under Civil Buildings, Rs. 3,000 are allotted for re-roofing the Apothecary's quarters at Gúdalúr, and Rs. 2,320 are provided for repairing the buildings in charge of the Circle Board. An estimate for the former should be submitted through the Superintending Engineer for the sanction of the Board. The cost of the Local Fund Engineering establishment is put down at Rs. 17,200 against Rs. 16,360 sanctioned for the current year. The increase is not explained, but it is presumed to be due to the revised scheme of establishment sanctioned in G.O., Financial Department, dated 14th September 1883, Mis. No. 2033, and G.O., dated 1st December 1883, Mis. No. 2728. The Road Fund reserve at 10 per cent. of the receipts is Rs. 10,760, but only Rs. 4,630 are available. The share chargeable to the Road Fund, of the cost of general management and of Local Fund Engineering establishment should be, respectively, Rs. 3,870 and Rs. 16,450.

6. *Grant II, Education.*—The Circle Board have allotted Rs. 2,280 for education against Rs. 2,310 in the current year. For inspection the current year's grant is repeated. Rs. 750 are assigned for a Normal School at Yeddapalle. The President states that the particulars of this have been reported to the Board through the Director of Public Instruction in his letter, dated 23rd October 1883, No. 36.

The letter has not yet been received in this office, nor have the Director's remarks on the budget. The allotment for salary grants schools shows an increase of Rs. 200 (not Rs. 210 as stated by the President), due to provision made to meet the grants of three new schools. Rs. 100 are provided for result-grant schools.

7. *Grant III, Medical and Sanitary—"Hospitals and Dispensaries."*—There is only one dispensary maintained by the Local Fund Board, viz., that at Gúdalúr. The pay of the medical subordinate in charge of it is, however, wholly paid from Provincial Funds. Rs. 2,510 are provided for the other charges of the institution against Rs. 3,110 in the current year. The reduction has been made under "Diet of patients" with reference to last year's actual expenditure. The Surgeon-General thinks that the allotment is adequate. Under Vaccination, increased provision is made owing to the proposal to employ a second-class Deputy Inspector of Vaccination for the district. The current year's grant for sanitation is repeated. Rs. 490 are provided for expenditure on choultries on account of establishment. In Statement IV, all the 15 choultries are shown as endowed institutions, but in the President's letter printed in Board's Proceedings, dated 6th December 1883, No. 3689, only 12 of these are said to be endowed. The President is requested to explain the difference and to state the sources from which the income of Rs. 490 entered in column 6 of Statement IV is derived. It is noted that receipts are shown even against the three unendowed choultries. As in the regular estimate the grant for sanitary inspection will be struck out. The other items under this grant do not call for remark.

8. *Grant IV, Miscellaneous.*—The provision for the controlling establishment at the presidency should be Rs. 830, the actuals of 1882-83. The assignment for travelling allowance to non-official members has been raised from Rs. 150 to Rs. 1,200 owing, it is stated, to the current year's provision having been found inadequate to meet the claims preferred by the members. It is noted that the reference quoted by the President in paragraph 18 of his letter was disposed of in Board's Proceedings, dated 7th November 1883, Mis. No. 9196. The general reserve at 10 per cent. of the receipts is Rs. 1,880.

The following is an abstract of the budget as modified by the Board of Revenue :—

Receipts.			Charges.				
		Rs.			Rs.	Rs.	
Road Fund		1,44,990	Grant I ...	Road Fund ...	1,41,120		
Endowment Fund ...		1,380		Endowment Fund.	520		
General Fund ...		19,920		General Fund ...	5,630		
							1,47,270
			Grant II ...	General Fund ...			2,280
			Grant III ...	Endowment Fund.	490		
				General Fund ...	6,220		
							6,710
			Grant IV ...	Road Fund ...	3,870		
				General Fund ...	570		
							4,440
			General Reserve				1,880
			Balances—				
			Road Fund		...		
			Endowment Fund		370		
			General Fund		3,340		
							3,710
Total ...		1,66,290		Total ...			1,66,290

BUDGET Estimate of the Local Funds of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head.)	ESTIMATE, 1884-85. Total (Major Head.)	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances—				
(*a*) Road Fund	37,340		— 26,020	30,518
(*b*) Endowment Fund	630		1,620	1,933
(*c*) General Fund	1,150		8,040	4,131
		39,120		
2. Allotments from General Revenues—				
(*a*) Provincial Funds. For Roads	60,000		67,000	60,000
„ General purposes ...	15,000		...	17,000
		75,000		
(*b*) Special Funds—				
Surplus Pound Fund	...		50	...
3. Rates and Taxes—				
(*a*) Cess on Land	6,500		6,000	5,885
(*b*) Tolls	43,000		42,000	44,286
		49,500		
4. Fees in Schools and Training Institutions...		...	...	...
5. Contributions from other Circles and Municipalities—				
(*a*) Ooty for Educational Inspection ...	240		300	240
Do. for Vaccine Establishment ...	120		...	...
Coonoor for Educational Inspection ...	120		120	120
Do. for Vaccine Establishment ...	120		...	...
(*b*) Coimbatore Circle for 2 miles of Kotagiri ghât	220		220	300
		820		
6. Receipts from Endowments, Contributions and Donations—				
(*a*) Education	...		...	...
(*b*) Hospitals and Dispensaries	...		...	...
(*c*) Choultries	490		490	526
Rents of Escheated Lands of Nadgani Chattram	60		60	...
Burliar Chattram Rent	...		30	...
(*d*) Market Rents	200		700	100
		750		
7. Miscellaneous—				
(*a*) Sale of Medicines	200		200	...
(*b*) Sale of Materials	100		...	161
(*c*) Sale of other Property (Manure, Gúdalúr Bandy-stand)	50		50	67
(*d*) Bungalows	600		800	116
(*e*) Private Contributions...	...		...	545
(*f*) Miscellaneous	150		...	1,133
		1,100		
Refund of Expenditure		...	...	4
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Demand, Collection and Balance of Land-cess for the Official Year 1884-85.

	Demand for 1884-85.	Collections in 1884-85.	Balance at the end of March 1885.
	RS.	RS.	RS.
Arrears	1,735	1,200	535
Current	6,500	5,300	1,200
Total ..	8,235	6,500	1,735

I-B.—*Expenditure.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head).	ESTIMATE, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(*a*) New Works—				
Communications	63,900		1,500	52,649
Civil Buildings	3,000		...	341
Miscellaneous Public Improvements ...	...		...	793
		66,900		
(*b*) Repairs—				
Communications	53,380		51,150	65,169
Civil Buildings	2,320		1,120	6,233
Miscellaneous Public Improvements ...	...		...	...
		55,700		
(*c*) Establishment—				
Cost of Local Fund Board Engineering Establishment		17,200	16,360	18,801
(*d*) Tolls and Ferries		...	...	...
(*e*) Tools and Plant		1,840	820	456
Profit and Loss		...	...	205
(*f*) Contingencies		...	...	...
(*g*) Road Fund Reserve		4,630	6,270	...
(*h*) Contribution—				
Provincial Services (cost of old jail building)		1,000	1,000	1,000
Total, Grant I ...		1,47,270	78,220	1,45,647
GRANT II.—*Education.*				
(*a*) Payment for Inspection, including Travelling Allowance		600	600	600
(*b*) Normal School		750	120	...
(*c*) Local Fund Schools		...	860	...
(*d*) Grant-in-aid—				
Salary Grants	830		630	520
Result Grant	100		100	97
		930		
Total, Grant II ...		2,280	2,310	1,217
GRANT III.—*Sanitation, Medical Services, &c.*				
(*a*) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	...		...	...
Clerks and Servants	580		580	513
Diet of Patients	1,200		1,800	607
Medicines and Surgical Apparatus ...	300		300	162
Supplies	200		200	40
Contingencies	130		130	462
Miscellaneous Rent, Furniture, &c. ...	100		100	...
		2,510		
(*b*) Vaccination—				
Pay of Establishment	1,310		830	630
Batta to Mothers of vaccinated children	150		150	146
Batta to Deputy Inspector and Vaccinators	300		150	143
		1,760		
(*c*) Employment of Medical Practitioners ...		...	...	...

I-B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
(*d*) Sanitation—	RS.	RS.	RS.	RS.
Scavengering Establishment for cleaning Coonoor Ghât			410	
Scavengering Establishment for Gúdalúr Town			220	
Digging Wells and cleaning Tanks and Wells	1,050		200	1,200
Cleaning Village-sites			120	
Miscellaneous Sanitary operations ...			100	
		1,050		
(*e*) Markets		...	700	...
(*f*) Choultries		490	490	485
(*g*) Bungalows—				
Establishment	700		420	430
Miscellaneous	200		...	...
		900		
(*h*) Contributions—				
(1) Provincial Services—				
(*i*) Medical College	...		...	...
(*ii*) Sanitary Inspection ...	...		590	...
(*iii*) Travelling Allowance to Medical Officers	...		...	...
		...		
Total, Grant III ...		6,710	7,490	4,818
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution to Controlling Establishment at the Presidency		830	750	826
(*b*) Establishment of the Local Fund Board's Office		580	580	599
(*c*) Local Fund Audit Establishment ...		780	720	480
(*d*) Miscellaneous—				
Contingencies	100		100	
Stationery	300		300	1,234
Printing	400		400	
Stamps	250		250	
		1,050		
Law Charges		...	...	145
Travelling Allowance (Batta) to Non-official Members of Local Fund Board	1,200	1,200	150	148
Pensionary Contributions		...	...	23
Total, Grant IV ...		4,440	3,250	3,455
Advances, &c.		...	...	878
Suspense Account		...	...	3,582
Total, Expenditure ...		1,60,700	91,270	1,59,597
General Reserve		1,880	350	...
Balances.				
Road Fund	...		7,630	— 79
Endowment Fund	370		1,110	2,079
General Fund	3,340		1,300	5,468
		3,710		
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Receipts and Expenditure of the Road Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balance		37,340	26,020	30,518
2. Two-thirds of the collection of Land-cess within the year		4,330	4,000	3,023
3. Additional appropriation from the Land-cess by the Local Fund Board		...	...	...
4. Grant from Government		...	...	...
(*a*) Provincial Funds	60,000		67,000	60,000
(*b*) Special Funds			...	...
Surplus Pound Fund			50	...
		60,000		
5. Tolls, ...		43,000	42,000	44,236
6. Contribution from Funds of other Circles and Donations for Roads		220	220	845
7. Miscellaneous				
Sale of Materials (Tools and Plant)	100		...	1,119
Total ...		1,44,990	87,250	1,40,691

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. New Works—				
(*a*) Communications		63,900	1,500	62,649
(*b*) Repairs—				
(*i*) Communications		53,380	51,150	65,169
(*ii*) Petty Establishment		...	...	...
(*iii*) Share of cost of Controlling Establishment at the Presidency, Bush in the Collector's Office and Local Fund Office chargeable to the Road Fund	3,870		2,380	2,937
(*c*) Contingencies			...	...
(*d*) Tolls and Ferries	16,450		16,020	17,695
(*e*) Tools and Plant and Stock Purchase ...		20,320	890	429
(*f*) Share of cost of Controlling Establishment at the Presidency, Bush in the Collector's Office and Local Fund Office chargeable to the Road Fund		1,760	6,270	193
(*g*) Contingencies		4,630	...	...
2. Repairs		...	...	...
3. Establishment—				
(*a*) Petty Establishment		...	1,000	1,000
(*b*) Share of cost of Controlling Establishment at the Presidency, Bush in the Collector's Office and Local Fund Office chargeable to the Road Fund		1,000	...	678
4. Contingencies		...	...	...
Total ...		1,44,990	79,630	1,40,770
Balance ...		...	7,630	— 79
Total ...		1,44,990	87,250	1,40,691

II-A.—Detail of Allotments for Public Works in the Nílgiri Circle, Nílgiri District, for the Official Year 1884-85.

PART I.—*New Works.*

Project. Number.	Public Works Executive Division or Range.	Description.	Amount of Estimate.	Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By Local Fund Engineer.	By Civil Officers.	Total.	Remarks.
		I.—*Communications.*	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Nílgiri Range..	Ootacamund-Gúdalúr Road..	2,10,000	1,17,949	50,000	..	50,000	
2	Do. ..	Reconstructing Choladi Bridge.	..	..	3,000	..	3,000	To be constructed by Malabar Local Fund Board, this sum being contributed by this Board.
3	Do. ..	Constructing three Toll-houses and Gates.	..	..	900	..	900	
4	Do. ..	Kótagiri Ghát Road	..	10,124	10,000	..	10,000	
		Total ..			63,900	..	63,900	
		II.—*Civil Buildings.*						
1	Do. ..	Re-roofing Apothecary's quarters at Gúdalúr.	..	..	3,000	..	3,000	
		Total ..			3,000	..	3,000	
		Grand Total ..			66,900	..	66,900	

PART II.—*Repairs.*

No.	Local Fund Works Executive Range.	Description of Works.	Amount proposed for Expenditure. By Local Fund Engineer's Department.	Remarks.
		I.—Communications.	Rs.	Item No. 1 in Part II of the Budget of 1883-84.
1	...	Mettupálaiyam-Coonoor ghát, 16 miles, at Rs. 600 per mile ...	9,600	
2	...	Coonoor-Ootacamund road, 8 miles, at Rs. 500 per mile ...	4,000	Do. No. 2 in do.
3	...	Coonoor-Kótagiri road, 12 miles, at Rs. 75 per mile ..	900	Do. No. 3 in do.
4	...	Mettupálaiyam-Kótagiri ghát road, 20 miles, at Rs. 115 per mile.	2,300	
5	...	Ootacamund-Gúdálur road, 30 miles, at Rs. 140 per mile ...	4,200	Do. No. 4 in do.
6	...	Ootacamund-Maisúr road (Sigúr ghát), 24 miles, at Rs. 150 per mile.	3,600	Do. No. 5 in do.
7	...	Road from Maisúr frontier at Kakkanalla to head of Karkúr ghát, 25 miles, at Rs 350 per mile.	8,750	Do. No. 6 in do.
8	...	Gúdálur-Sultan's Battery road (*viâ* Nellakotai), 17 miles, at Rs. 140 per mile.	2,380	Do. No. 7 in do.
9	...	Devalá and Cherambádi road, from junction near No. 7 to Choladi Bridge, 19 miles, at Rs. 225 per mile.	4,280	Do. No. 8 in do.
10	...	Cherambádi-Sultan's Battery road, 7 miles, at Rs. 50 per mile...	350	Do. No. 9 in do.
11	...	Petty repairs	13,020	
			53,380	
		II.—Civil Buildings.		
12	...	1. Hospitals and Dispensaries	1,200	
13	...	2. Chattrams, Travellers' bungalows, and Engineer's office, &c...	1,120	
		Total ...	2,320	
		Grand Total ...	55,700	

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE: By Local Fund Engineer's Department.	Remarks.
			RS.	
11	...	Coonoor old ghât, 9 miles, at Rs. 100 per mile	900	Item No. 11 in Appendix to Part II of the Budget for 1883-84.
12	...	Coonoor-Ootacamund old road, 8 miles, at Rs. 55 per mile ...	440	Do. No. 12 in do. do.
13	...	Coonoor-Karteri road, 4 miles, at Rs. 100 per mile	400	Do. No. 13 in do. do.
14	...	Coonoor-Hulical droog road, 4 miles, at Rs. 75 per mile ...	300	Do. No. 14 in do. do.
15	...	Coonoor-Dolphin's nose road, 5 miles, at Rs. 100 per mile ...	500	Do. No. 15 in do. do.
16	...	Wellington-Peatbog road, 2 miles, at Rs. 100 per mile ...	200	Do. No. 17 in do. do.
17	...	Coonoor-Hallikarai road, 3 miles, at Rs. 70 per mile	210	Do. No. 18 in do. do.
18	...	Kótageri-Kodanád road, 6 miles, at Rs. 100 per mile	600	Do. No. 19 in do. do.
19	...	Mettupálaiyam-Kótagiri old ghât	250	Do. No. 20 in do. do.
20	...	Kótagiri-kil-Kótagiri road, 7½ miles, at Rs. 70 per mile ...	530	Do. No. 21 in do. do.
21	...	Kótagiri-Cockburn's road, 3 miles, at Rs. 70 per mile	210	Do. No. 22 in do. do.
22	...	Kótagiri station roads, 5 miles, at Rs. 60 per mile	300	Do. No. 23 in do. do.
23	...	Karteri-Pillur Saddle road, 4 miles, at Rs. 70 per mile ...	280	Do. No. 24 in do. do.
24	...	Karteri-Kolakombai road, 6 miles, at Rs. 100 per mile	600	Do. No. 25 in do. do.
25	...	Karteri-Devashola road, 9 miles, at Rs. 55 per mile	500	Do. No. 26 in do. do.
26	...	Karteri-Ellanhally road, 5 miles, at Rs. 70 per mile	350	Do. No. 27 in do. do.
27	...	Kethi road, 2½ miles, at Rs. 50 per mile	130	Do. No. 28 in do. do.
28	...	Ootacamund-Kótagiri bridle road, 12 miles, at Rs 50 per mile.	600	Do. No. 29 in do. do.
29	...	Ootacamund-Devashola road, 9 miles, at Rs. 55 per mile ...	500	Do. No. 30 in do. do.
30	...	Devashola-Kolakombai road, 8 miles, at Rs. 50 per mile ...	400	Do. No. 31 in do. do.
31	...	Ootacamund-Billicul road, 4 miles, at Rs. 30 per mile	120	Do. No. 32 in do. do.
32	...	Ootacamund-Nanjanád and Avalanche road, 13 miles, at Rs. 75 per mile.	980	Do. No. 34 in do. do.
33	...	Nanjanád to McIvor's hund road, 6 miles, at Rs. 60 per mile ...	360	Do. No. 35 in do. do.
34	...	Ootacamund-Governor's Shola road, 4 miles, at Rs. 100 per mile.	400	Do. No. 36 in do. do.
35	...	Pykara Falls road, 4 miles, at Rs. 40 per mile	160	Do. No. 37 in do. do.
36	...	Ootacamund-Naduvatam old road, 17 miles, at Rs. 40 per mile.	680	Do. No. 38 in do. do.
37	...	Naduvatam-Gúdalúr old ghât, 5 miles, at Rs. 40 per mile ...	200	Do. No. 39 in do. do.

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE: By Local Fund Engineer's Department.	Remarks.
			RS.	
38	...	Craigmore-Lawrence Asylum and Nanjanád road, 4 miles, at Rs. 55 per mile.	220	Item No. 40 in Appendix to Part II of the Budget for 1883-84.
39	...	Bridle-paths, Ootacamund sub-division, Rs. 500 per mile ...	1,500	Do. No. 42 in do. do.
		Do. Coonoor do. „ 400 „ ...		
		Do. Kótagiri do. „ 300 „ ...		
		Do. Wynaad do. „ 300 „ ...		
40	...	Repairs to 10 toll-bars, at Rs. 20 each	200	Do. No. 43 in do. do.
		Total ...	13,020	
		II.—CIVIL BUILDINGS.		
41	...	Repairs to 15 chattrams, at Rs. 30 each	450	Do. No. 44 in do. do.
42	...	Do. to 6 travellers' bungalows, at Rs. 70 each	420	Do. No. 45 in do. do.
43	...	Do. to Engineer's office and Inspectors' lodges	250	Do. No. 46 in do. do.
44	...	Do. to Gúdalúr Hospital	1,200	
		Total ...	2,320	

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Taluks.	Portion of the Land-cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.
The whole of the amount raised will be applied in the Nilgiri Circle. There are no taluks.			

II-C.—Detail of Charges in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Name of Rate or Ferry.	Superintendent.				Toll Collectors.				Contingencies.		Total.	
	1884-85.		1883-84.		1884-85.		1883-84.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1883-84.	1884-85.	1883-84.
Nil.												

III-B.—List of Salary Grants provided for in the Budget of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross Salary.	Grant-in-aid sanctioned.	Remarks.
				Rs.	Rs.	
1. Kóthi School ..	Basel Evangelical Mission.	John Nercambe ..	Middle School Examination.	..	10	Budget Statement III-B of 1883-84.
2. Karteri do. ..		Solomon Beera ..	Fit for Elementary School, and know Tamil and Canarese.	..	6	
3. Adikarhatti do. ..		Nundee		..	6	
4. Tuneri do. ..		Konga		..	6	
5. Anikarai do. ..		Chinnappen Noyagum.		..	6	
6. Nanjanád do. ..		David Solomon ..		..	6	
7. Manihatti do. ..		Anuntha		..	4	
8. Sholúr do. ..		David John ..		..	6	
9. Wellington do. ..	Church Mission ..	Anthonimoothoo.		..	8	
10 Naduhatti do. ..	Kótagiri Basel Mission.	Not known ..	..	..	6	New Salary Grant Schools.
11. Kunnérimukku ..		Do. ..	..	..	5	
Total ..	..	..	..	..	69 × 12 = 828 or 830	

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Designation of Endowments.	Receipts.					Expenditure.							
	Balance.	Interest.	Rent and Produce of Lands.	Allotment from Capital.	Contribution and Sale of Medicines.	Total.	Fixed Charges.	Contingent Charges, &c.	Public Works Supervision and Tools.	Allotment for Public Works.	Allotment for Education.	Total.	Allotment for other purposes.	Balance.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Hospitals and Dispensaries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Chattrams—															
1. Ellanhalli Chattram ..	630	..	..	..	..	..	30	..	70	450	..	550	..	..	370
2 Craigmore do. ..							30					30			
3. Aravenghat do. ..							30					30			
4. Kótagiri do. ..							30					30			
5. Sandynulla do. ..							30					30			
6. Nanjanád do. ..							30					30			
7. Pykara do. ..							30					30			
8. Naduvatam do. ..							30					30			
9. Ouchterlony do. ..							30					30			
10. Barliyár do. ..							30					30			
11. Hamilton's do. ..							70					70			
12. Sigúr do. ..							30					30			
13. Nádgáni do. ..							30					30			
14. Gádalúr do. ..															
15. Devála do. ..															
Rent of escheated lands forming endowment of Nádgáni Chattram ..	..	..	200	..	..	200									
Kólagiri Market Fees ..	..	..	60	..	..	60									
Total ..	630	..	260	..	..	490	7	490	70	450	..	1,010	..	..	370

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

—	Fixed Charges.																Contingencies.								Total.	
	Medical Subordinates.				Superintendent.				Clerks.				Servants.				Medicines and Apparatus.		Supplies.		Diet of Patients.		Furniture, Rent, and Sundries.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.											
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
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—																										
Gúdalúr Hospital	..	..	..	..	..	..	..	..	..	..	..	..	5	580	5	580	300	300	200	200	1,800	1,200	230	230	3,110	2,510
(b) Chattrams—																										
1. Ellanhalli 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. Sundynulla do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
6. Nanjanád do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
7. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	490	490
8. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
9. Ouchterlony do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
10. Barliyár do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
11. Hamilton's do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
12. Sigúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70										
13. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
14. Gúdalór do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
15. Devála do. ..	..	..	..	..	..	..	..	..	..	..	..	..														
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	15	490	15	490	..	..	..	..	..	..	..	..	490	490
Travellers' Bungalows—																										
1. Avalanche Bungalow ..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144										
2. Kálhatti do. ..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132										896 or 900
3. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	144										
4. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	..	..	..	..	..	..	..	200	420	
5. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
6. Tippakadu do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	6	420	10	696	..	..	..	..	..	..	..	..	420	900
Market—																										
1. Kótagiri Market	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note.—No. 11 used to be called "New" Chattram; this gave no idea as to where the chattram was; it is near Hamilton's hut, and is known by some as Hamilton's Chattram.

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Locality, &c.	Mistries.	Scavengers.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
Nilgiri Circle, Nilgiri District—				
Cleaning towns and villages and roads ...	...	...	630	
Digging wells and cleaning tanks and wells.	...	...	200	1,050
Clearing village-sites	...	...	120	
Miscellaneous sanitary operations	...	...	100	
Total ...	...	...	1,050	1,050

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Appropriation to the Road Fund	..	..	..	..
2. Public Works—				
New works	3,900		..	6,233
Repairs	1,870		670	341
3. Local Fund Engineering Establishment ..		4,870	200	1,106
4. Tools and Plant		690	10	27
5. Profit and Loss		70	..	12
6. Miscellaneous		..	..	..
Total, Grant I ..		5,630	880	8,612
7. Inspection		660	660	600
8. Grant-in-aid Salary grants	830		630	620
Result grants	100		100	97
9. Board Schools on combined system ..		930	850	..
10. Normal School		760	120	..
Total, Grant II ..		2,380	2,310	1,217
9. Appropriation to Endowment Fund ..		..	..	..
10. Unendowed Hospitals		2,510	3,110	1,785
12. Choultries	1,310		630	..
13. Vaccination—Pay of Establishment ..	150		150	130
Batta to vaccinated children ..	300		160	142
Do. Deputy Inspector and Vaccinators ..		1,760	1,050	..
14. Sanitary Establishment		1,050	1,050	1,200
15. Bungalows .. { Establishment	700		420	430
{ Miscellaneous	200		500	..
16. Miscellaneous	..		..	..
		900		
Total, Grant III ..		6,220	6,300	4,333
17. Share of cost of the general management chargeable to the General Fund.		570	370	475
Supervision and Pensionary charges		..	..	24
Total, Grant IV ..		570	370	499
General Reserve		1,880	350	..
Total ..		16,560	10,210	14,561
Miscellaneous Debt Accounts		..	..	3,782
Balance ..		3,340	1,300	5,468
Grand Total ..		19,920	11,510	23,811

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance	..	..	8,040	4,131
2. One-third Land-cess		1,150	2,000	1,962
3. Provincial Grant for Schools		2,170	..	..
Do. for general purposes		15,000	..	17,000
4. Avenues		..	..	..
6. Fees in Schools		..	..	..
7. Educational Receipts		..	..	..
8. Contribution on account of Educational Inspection—				
From Coonoor Municipality	120		120	120
Do. do. Vaccine Establishment ..	120		..	..
Do. Ootacamund Municipality ..	240		300	240
Do. do. Vaccine Establishment ..	120		..	..
		600	..	..
9. Receipts of unendowed hospitals		200	200	161
10. Do. of choultries		..	..	..
11. Contribution from private individuals in aid of works.				
Do. schools		..	..	..
12. Fees from Travellers' bungalows ..		600	800	116
13. Sale-proceeds of school books				7
Do. old materials, fees and fines ..		150	..	..
16. Miscellaneous (hardy-stand fees) ..		50	50	74
Total ..		19,920	11,510	23,811

ABSTRACT of the Budget for 1884-85.

Receipts.	Amount.	Expenditure.	Amount. Minor Head.	Amount. Total Major Head.
	Rs.		Rs.	Rs.
Road Fund	1,44,990	Grant I... { Road Fund ...	1,41,120	
Endowment Fund ...	1,380	{ Endowment Fund...	520	
General Fund ...	19,920	{ General Fund ...	5,630	
				1,47,270
		Do. II... General Fund ...		2,280
		Do. III... { Endowment Fund...	490	
		{ General Fund ...	6,220	
				6,710
		Do. IV... { Road Fund ...	3,870	
		{ General Fund ...	570	
				4,440
		General Reserve		1,880
		Balance.		
		Road Fund	...	
		Endowment Fund	370	
		General Fund	3,340	
				3,710
Total ...	1,66,290	Total ...		1,66,290

(A true Copy and Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

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

Fxd. J. W. Fischer.

FINANCIAL DEPARTMENT.

1883.

Board of Revenue,

MADRAS.

Printed January 19th, 1884.

Proceedings, *19th December* 1883, *No.* 3850.

Reviewing and submitting to Government the Local Fund Budget Estimate of the Nilgiri Circle for 1884.

PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from F. BRANDT, Esq., President, Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 5th November 1883, No. 39 :—

I have the honor to submit the regular estimate for 1883-84 and the budget estimate for 1884-85, as approved by the Local Fund Board, Nílgiri Circle, at meeting held on the 30th October 1883.

Regular Estimate, 1883-84.

2. *Receipts.*—The receipts will be Rs. 1,80,880 against the budget estimate of Rs. 1,01,660, showing an increase of Rs. 79,220.

A list showing the budget grants with subsequent addition and deduction contains explanations in detail of the variations. The principal feature is the grant of Rs. 50,000 for the Ootacamund-Gudalúr road sanctioned in G.O., No. 2016-W., dated 23rd July 1883. With this sum, in addition to the Provincial grant of Rs. 67,000 originally sanctioned, the deficit at the commencement of 1883-84 was wiped off, and the Board enabled to carry on the important work of completing the road from Ootacamund to Gúdalúr, and, while completing all the works budgeted for, to close with a probable balance of Rs. 36,930. It was not known that the Government grant of Rs. 50,000 would be obtained until too late to submit a supplemental estimate of expenditure for the current year. Hence the large balance.

3. *Expenditure.*—The budget estimate was Rs. 9,1620; the actual expenditure may be taken as Rs. 1,43,950 or Rs. 52,330 over the budget grant. This expenditure is accounted for above in referring to increase in receipts.

Budget Estimate for 1884-85.

4. *Statement I-A, Revenue and Receipts.*—The year will commence with a balance of Rs. 36,930 to the credit of the Board. Credit has been taken in the budget for 1884-85 for a grant of Rs. 60,000 from "Provincial Funds" to the Road Fund in addition to the balance of Rs. 38,460.

The following works provided for account for the necessity of applying for such a grant :—

I.—The new road from Ootacamund to Gúdalúr : the necessity of completing this work and of continuing the annual grant has been recognized in former years as well as in the current year. Credit has accordingly been taken for Rs. 50,000 for this purpose.

II.—The annual grant of Rs. 30,470 for the maintenance and upkeep of what are called the five ghât roads has been assumed.

III.—A sum of Rs. 10,000 to be expended on the Kótagiri-Mettupálaiyam ghât has been entered. The completion of this work has been apparently decided on by Government (G.O., 1st September 1882, No. 2255-W, Public Works Department), and it would be a great pity to leave it incomplete as at present.

5. The peculiar circumstances of this Local Fund Circle are well known to the Board of Revenue. The ordinary assets of the Road Fund may be estimated at not more than Rs. 52,170, of which Rs. 43,000 are realized by means of tolls. It is quite evident that, without very considerable, regular, and systematic assistance from Provincial Funds, this Board would be utterly unable to make or keep up the roads required for the district.

6. It is necessary to notice some instances in which charges have been made in respect of allotment of funds for different roads, and in respect of mileage and designation of roads, of omission of a road previously included in the budget.

7. The allotment for road No. 2 (repairs) has been found altogether insufficient. The traffic on the road from Coonoor to Ooty is almost as great, and the repairs required not much less than those on the ghât from Kullar to Coonoor. The allotment has accordingly been raised from Rs. 275 to Rs. 500 per mile.

A slight increase has been allowed for road No. 4, Mettupálaiyam-Kótagiri ghât road: Rs. 115 instead of Rs. 110. The traffic is increasing.

The allotment for repair of the Ootacamund-Gúdalúr road, No. 5, has been slightly diminished by reason of this work being at the same time carried on as a new work. Road No. 7 (from Maisúr frontier to head of Karkúr ghât) is a most important line on which the traffic is great, and which has not been sufficiently kept up of late years. The allotment has been raised from Rs. 175 to Rs. 225.

Road No. 9 (Devála and Cherambádi road) is in urgent want of thorough repair: an allotment of Rs. 225 against Rs. 150 last year has been given.

Road No. 10 is a mere cross-country road, very little used for cart traffic: the allotment has been reduced from Rs. 131 to Rs. 50 per mile.

The allotment for the Kótagiri station roads (No. 22) was thought more than necessary; it has been reduced from Rs. 100 to Rs. 60 a mile.

The Ootacamund-Billical road (No. 31) is a mere bridle-path, and is in good order: an allotment of Rs. 30 instead of Rs. 50 per mile will suffice.

For No. 34, Ootacamund-Governor's shola road, if it is to be kept up as a cart-road, at least Rs. 100 a mile is required: during 1882-83 Rs. 800 were paid by the Forest Department for the use of this road, which is used almost exclusively by that department. A similar payment should be again asked for.

8. The mileage of road No. 20 in this year's list, Kótagiri-kil-Kótagiri road, has been altered because this road has now been extended beyond Kil-kótagiri through Pomanu to the frontier of the district where it joins the line for which maintenance is given by the Coimbatore Local Fund Board.

No. 32 in this year's list (No. 34 in the last year's list) does not go anywhere near Thiashôla. It is now properly described and correct mileage given.

So too the next road on the list is from Nanjanád to McIvor's bund: it is not continued to Avalanche at all, as described in last year's list.

No. 34 in this year's list, Ootacamund to Mukûrti Peak *viâ* Krûemund is not, and never has been, more than a bridle-path beyond Governor's shola. It is therefore treated and described as a road only up to Governor's shola (4 miles); the remainder will be treated under "Bridle-paths."

Road No. 9, Devála and Cherambádi road. The mileage is now correctly given from the point from which this road branches off from road No. 7: formerly seven miles of the latter were wrongly included in the mileage of No. 9.

9. As to description and nomenclature of roads, it is believed that improvements have been effected in this respect. Many of the minor roads especially were in former years wrongly described as "old ghât roads," being no "ghât" roads at all.

The road-map has been sent to the Local Fund engineer for correction and will be submitted to the Board when received.

To the Kótagiri-Mettupálaiyam road no number was assigned in the printed budget for last year. It should have been numbered "4," and is so now.

No. 16 in last year's list has been found to be entirely within the municipal limits of Coonoor; it is resolved, then, to exclude this road from the Local Fund budget.

10. No. 40 in last year's list it has been decided to abandon.

This road takes off from Nádgáni and goes some six miles into the Ouchterlony valley. Some 30,000 rupees were spent by Government on this road as a famine work in 1877-78. It is a road that is, as Mr. Wedderburn, who has lately inspected it, states, very little used indeed. Mr. Wapshare of Ouchterlony valley is very much opposed to its being kept up. He says those principally interested in the valley have no intention whatever of spending money on the continuation of the road; that it is not wanted; that all the produce and traffic goes round by another road to Gúdalúr. The road might benefit two or three small estates at that end of the valley, but the principal estate near there is "Montrose," which belongs to Mr. Wapshare. The matter would certainly not have been decided with reference to what Mr. Wapshare alone wished; and here I have to record that Mr. Wapshare asserted in distinct terms that he and other proprietors in the valley deny that any one has any right to use any road in the valley without permission of the proprietors of the lands in the valley. I, of course, stated that such a claim could not be admitted, and it may be necessary to try the question. But the only question immediately before the Local Fund Board was whether they would be justified in incurring the necessary expenditure for repair and upkeep of these six miles of road. The road is one subject to constant landslips. There is an estimate for over Rs. 1,000 to repair breaches and landslips which occurred this year. To make the road of any use the bridge near Nádgáni must be repaired; this would cost at least Rs. 1,000 more, and there is the annual upkeep. The Board resolved unanimously that it does not appear that the road is used to such an extent as to justify the expenditure required. It has, therefore, been struck out of the list.

11. Provision has been made for building three substantial toll-houses at a cost of Rs. 900. Great complaints have been made as to the accommodation now provided and not without just cause. The miserable sheds now provided are not fit for habitation in the monsoon in the exposed places in which they are situated, and it is only proper that proper huts should be provided for the toll-keepers. The annual repairs to existing huts are of little use and not economical in the long run. But to build three new houses during the year is as much as can be attempted.

12. *General Fund.*—The General Fund will open with a deficit of Rs. 2,470. This is accounted for by no grant having been made from Provincial Funds for 1883-84, and by provision having to be made for payment in 1884-85 for incomplete works of 1882-83, which it has been impossible to provide for in 1883-84. In 1881-82 a grant of Rs. 18,610 was made from Provincial Funds towards the General Fund of this district, and in 1882-83 a grant of Rs. 17,000 was given.

As in the case of the Road Fund, unless the meagre receipts of the circle are supplemented by Provincial grants it will be simply impossible for this Board to do anything like what is required of it in the way of education and sanitation; in fact, there will be no General Fund at all. The total available assets for 1884-85 will not, without a grant, amount to more than Rs. 1,300, while expenditure absolutely indispensable must be estimated at Rs. 15,940, or in round figures 16,000. A grant then of Rs. 15,000 is asked for and credit is taken for this in the budget.

13. *General Fund Receipts.*—Besides the grant of Rs. 15,000 from Government, credit has been taken for Rs. 240 as contributions from the two municipalities on account of salary of Deputy Inspector of Vaccination proposed to be newly entertained, and also for Rs. 150 as likely to be realized by fines collected under the Police Act in towns not being municipalities, which fines are under G.O., dated 3rd July 1883, No. 1368, now to be credited to Local Funds.

The other items do not call for remark, save that the receipts from travellers' bungalows have been calculated with reference to actuals, while in 1883-84 there is no doubt that the contractor for the Pykara and Naduvatam bungalows agreed to give more than he could expect to realize.

14. *General Fund Expenditure—Grant I.*—The sum of Rs. 3,000 is provided under "New Works—Civil Buildings" for re-roofing the Apothecary's quarters at

Gúdalúr. This building was completed at the cost of Government in 1881, but it has never been inhabited: in consequence of the roof having been laid on bamboo reepers and mats used under the tiles, white-ants have got at the roof and this is falling in. It is lamentable to have to incur further expenditure, but it is simply a question of saving the building and making it habitable. If a substantial zinc roof with good rafters be not provided the building will surely before long go to pieces without ever having been used.

Again, Rs. 1,200 is provided for repairs of the Gúdalúr hospital; these are imperatively required; one end of the building has subsided, and it is not safe to occupy.

15. *Grant II.*—A sum of Rs. 210 in excess of the sum provided for 1883-84 is budgeted for to meet salary grants for three additional schools, the particulars of which are given in the accompanying statement. No provision has been made for Board schools on the combined system, but Rs. 40 per mensem are provided for a teacher for the proposed Normal school, and Rs. 150 have been provided under "Miscellaneous" for furniture, &c., for the Normal school. The particulars of these have been already reported to the Board through the Director of Public Instruction in letter No. 36, dated 23rd October 1883.

16. *Grant III.*—Under "Diet of patients" only Rs. 1,200 against Rs. 1,800 for 1883-84 have been provided: this reduction is made with reference to the actuals of 1883-84.

Rs. 40 per mensem have been provided for a Deputy Inspector of Vaccination. The necessity for the appointment of such Deputy Inspector has been explained in my letter No. 31, dated 25th September 1883, recorded in Board's Proceedings, Mis. No. 6563, dated 12th October 1883. Provision has also been made for travelling allowance for the Deputy Inspector of Vaccination. The pay of two peons to be in charge of the travellers' bungalows at Pykara and Naduvatam has also been budgeted for. This is the result of these bungalows being no longer let out on contract. It has also been thought necessary to allot Rs. 200 for purchase of furniture for the travellers' bungalows.

No provision was made under this head for 1883-84, but some furniture is much needed for some of the bungalows. It is true that these bungalows are worked at a loss on the whole, but they cannot well be given up, and while they are in part furnished, it is desirable to have in them what is actually necessary, unless travellers are expected to take everything with them.

Instead of entering in Statement IV-B details of sanitary expenditure, it has been thought desirable to enter a lump sum only.

It is extremely doubtful whether the arrangements for keeping the Coonoor ghât clean are either necessary or economical; and if the details are once given in the budget, there is great difficulty in making transfers. It is hoped that the Local Fund Board will be trusted to make the very best use they can of the sum budgeted for both in the way of conservancy and sinking wells, and sanitary improvements generally. The total amount is only Rs. 1,050, and the Board trust that discretion will be given to them to allot this as may seem best.

17. The Endowment Fund calls for no remark, save that a mistake in the entries of last year as to "rents of escheated lands, *markets*" (explained to the Board in my letter, No. 33, dated 28th September 1883, recorded in Board's Proceedings, Mis. No. 6678, dated 22nd September 1883) has been corrected, and that no mention is made of markets at Devála and Gúdalúr, as it has not been found possible to acquire land at those places whereon to establish markets.

18. *Grant IV.*—An increase of Rs. 5 per mensem for the Local Fund auditor's salary has been provided for in accordance with G.O., dated 20th October 1881, No. 2021, and Rs. 1,200 have been entered on account of travelling allowances to non-official members of the Local Fund Board against Rs. 150 entered for the current year.

I have already addressed the Board (letter No. 35, dated 20th October 1883) on this subject. The non-official members present at the last two or three meetings have expressed themselves very strongly on this subject; they say that they would not care to serve on the Board unless their right to receive travelling allowance is recognized.

I refrain from saying anything on this aspect of the matter. If it be held that under the Act travelling allowances can be paid to them, then *sufficient* provision must be made.

It is no use providing only Rs. 150: I have made a calculation that if the average number of non-officials attend, and if all of them claim the allowances not less than Rs. 100 per mensem will suffice. As it is, there is a demand for payment as long as the sum provided in the budget is available; but this is already exhausted for the current year.

The other items do not call for special remark.

19. The year will close with a balance of Rs. 2,550. Of this, there will be balances under—

	RS.
Road Fund	1,550
Endowment Fund	640
General Fund	360
Total ...	2,550

ENCLOSURE.

EXTRACT from the Proceedings of a meeting of the Nílgiri Local Fund Board held on the 30th October 1883.

3. Read Local Fund budget for 1884-85.

Resolved.—(1) that the Local Fund Board spend no more money on the Coonoor Tiger Hill road, the said road being within Coonoor Municipal limits;

(2) that the 3½ miles between Kil-Kótagiri and the district frontier be taken over and maintained by the Local Fund Board;

(3) that the Nádgáni-Ouchterlony valley road be abandoned.

* * * * * * *

READ—the following letter from F. BRANDT, Esq., President of the Local Fund Board, Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 20th November 1883, No. 41:—

With reference to Board's memorandum, No. 7125, Routine, dated 14th instant, I have the honor to submit the road map of this district, prepared in accordance with the Circle budget for 1884-85, submitted to the Board of Revenue with my letter No. 39, dated 5th November 1883.

READ—the following letter from A. J. STURMER, Surgeon, Secretary to the Surgeon-General with the Government of Madras, to the Secretary to the Board of Revenue, dated Madras, 5th December 1883, No. 6213:—

I have the honor, by desire of the Surgeon-General, to state that the provision made in Grant III of the 1884-85 Local Fund budget estimate of the Nílgiri Circle is adequate, and calls for no remarks.

2. A sum of Rs. 590 is entered as contribution towards expenses of the sanitary inspection.

Resolution—dated 19th December 1883, No. 3850.

The Local Fund budget estimate of the Nílgiri Circle for 1884-85 is herewith submitted for the orders of Government.

REGULAR ESTIMATE FOR 1883-84.

2. *Statement I-A, Revenue and Receipts.*—The opening balance adopted by the Circle Board differs from the closing balance of 1882-83 according to the accounts since furnished by the Accountant-General. The latter, which is as follows, will be adopted by the Board for the regular estimate :—

	Rs.
Road Fund	— 79
Endowment Fund	2,079
General Fund	5,468
Total ...	7,468

According to the budget, the Road Fund opened with a *minus* balance of Rs. 26,020, but, owing to the actual expenditure on "New Works—Communications" having fallen short of the amount anticipated in the last year's regular estimate by about Rs. 24,000, the deficit was not as large as was estimated. Under "Allotment from General Revenues," credit has been taken for a sum of Rs. 1,17,000 from Provincial Funds. The amount was sanctioned in G.O., dated 29th May 1883, No. 1068, Financial Department, and G.O., dated 23rd July 1883, No. 2016-W. With reference to G.O., Financial Department, dated 29th November 1883, No. 2705, Rs. 2,500 will be entered as Provincial grant for general purposes. The omission of the sum of Rs. 50, anticipated in the budget as contribution from the Pound Fund, is not explained. Land-cess is estimated to yield Rs. 6,500 against Rs. 6,000 entered in the budget. The estimate is about 80 per cent. of the total demand and may be accepted. It is, however, observed that in the demand, collection and balance statement attached to the regular estimate, the arrear demand is given as Rs. 3,235; whereas, according to the statement printed at page 14 of Board's Proceedings, dated 17th October 1883, No. 3122, the arrears outstanding at the end of 1882-83 were Rs. 3,838. The President is requested to explain the difference. The estimated income from tolls shows an increase of Rs. 2,180 over the budget figure. It is stated that the lease of the tolls sold for a higher sum than was anticipated. Rs 2,497 entered under "Refund of Expenditure" and Rs. 16 under "Miscellaneous" are stated to have been advised by the Accountant-General. He is requested to state the nature of the receipts. It is desirable that the details of the adjustments should be intimated to the Presidents when they are carried out. The other items of receipt do not call for remark. The total assets are Rs. 1,82,618 made up of—

	Rs.
Road Fund	1,68,019
Endowment Fund	2,972
General Fund	11,627
Total ...	1,82,618

3. *Statement I-B, Expenditure.*—The probable outlay on "New Works—Communications" is put down as Rs. 53,970 against Rs. 1,500 sanctioned in the budget. Of the difference, Rs. 2,470 were allotted by the Board for expenditure on the Kótagiri ghât road and the balance Rs. 50,000 was sanctioned by Government for outlay on the Ootacamund-Gúdalúr road. The provision for road repairs has been raised from Rs. 51,150 to Rs. 55,790, and that for the repair of civil buildings from Rs. 1,120 to Rs. 3,715, the excess in both cases having been allotted by the Board for certain incomplete works of 1882-83. The entries under Grants II and IV do not call for remark. Under Grant III, the provision for bungalow establishment will be raised by Rs. 138 transferred from the allotment for "Diet of patients" in Board's Proceedings, dated 13th November 1883, Mis. No. 9382; and the assignment for sanitary inspection will be omitted, as no Assistant Surgeon has been appointed for the Nílgiri

district—*vide* paragraph 3 of G.O., dated 22nd February 1883, No. 391, Public. The President has failed to append to the regular estimate a statement showing the distribution of the receipts and charges among the minor funds as directed in paragraph 2 of Board's Proceedings, dated 21st August 1882, No. 2095. The statement of subsequent allotments also has not been prepared in the form appended to those Proceedings. The following is an abstract of the regular estimate :—

Receipts.

—	Road Fund.	Endowment Fund.	General Fund	Total.
	Rs.	Rs.	Rs.	Rs.
Balance	— 79	2,079	5,468	7,468
Provincial Grants	1,17,000	...	2,500	1,19,500
Land cess	4,333	...	2,167	6,500
Tolls	44,180	...	...	44,180
Contributions	440	...	360	800
Endowments	...	805	...	805
Bungalows	...	...	480	480
Sale of Medicines	...	...	250	250
Fees and Fines	...	...	54	54
Bandypeta	...	...	50	50
Miscellaneous	2,145	88	298	2,531
Total ...	1,68,019	2,972	11,627	1,82,618

Charges.

—	Road Fund.	Endowment Fund.	General Fund.	Total.
	Rs.	Rs.	Rs.	Rs.
New Works—				
Communications	53,970	...	...	53,970
Repairs—				
Communications	55,790	...	...	55,790
Civil Buildings	...	1,000	2,715	3,715
Local Fund Engineering Establishment ...	15,824	144	392	16,360
Tools and Plant	1,106	10	27	1,143
Contributions to Provincial Funds	1,000	...	...	1,000
Grant I	1,27,690	1,154	3,134	1,31,978
Do. II	...	...	2,310	2,310
Do. III	...	1,190	4,770	5,960
Do. IV	2,990	...	260	3,250
Total Charges ...	1,30,680	2,344	10,474	1,43,498
Total Receipts ...	1,68,019	2,972	11,627	1,82,618
Balance ...	37,339	628	1,153	39,120
or in round numbers ...	37,340	630	1,150	39,120

These balances will be brought forward in the budget estimate of 1884-85.

BUDGET ESTIMATE OF 1884-85.

4. *Statement I-A, Receipts.*—Under Allotment from General Revenues, Rs. 75,000 are taken credit for from Provincial Funds. Of this amount, Rs. 50,000 are proposed to be spent on the Ootacamund-Gúdalúr road and Rs. 10,000 on the Kótagiri ghât road. It has already been intimated to Government in the Public Works Department in Board's Proceedings, dated 26th November 1883, Mis. No. 9852, that credit would

be taken for these amounts in the Local Fund budget. Owing to paucity of funds under the General Fund, Rs. 15,000 are taken credit for for general purposes. In the circumstances explained at paragraph 12 of the President's letter, the Board recommend that the grant applied for be sanctioned. In clause II, paragraph 4 of the President's letter, it is stated that the annual grant of Rs. 30,470 for the maintenance and upkeep of the five ghât roads has been assumed, but no credit has been taken for this amount in the budget. As in the regular estimate, land-cess is estimated at Rs. 6,500, the estimated collections being about 80 per cent. of the total demand. The current demand of 1884-85 is fixed at Rs. 6,500 against Rs. 5,000 in the current year. The President is requested to state his reasons for anticipating such a large increase. Tolls are expected to yield Rs. 43,000 against Rs. 42,000 entered in the current year's budget, and Rs. 44,286, the actuals of 1882-83. Credit has been taken for a contribution of Rs. 240 from the Ootacamund and Coonoor municipalities on account of the salary of the Deputy Inspector of Vaccination proposed to be appointed by the Circle Board with effect from 1st April 1884, and recommended for the sanction of Government in Board's Proceedings, dated 16th November 1883, Mis. No. 9539. The other items of receipt do not call for notice. The assets are—

	Rs.
Road Fund	1,44,990
Endowment Fund	1,380
General Fund	19,920
Total ...	1,66,290

5. *Statement I-B, Expenditure—Grant I., Public Works.*—For "New Works—Communications," Rs. 63,900 are assigned, Rs. 50,000 for the Ootacamund-Gúdalúr road, Rs. 10,000 for the Kótagiri ghât road, Rs. 3,000 for reconstructing the Choladi bridge and Rs. 900 for building three toll-houses. In the remark column of Statement No. II-A, Part I, it is stated that the bridge is to be constructed by the Malabar Local Fund Board, the Nílgiri Board contributing Rs. 3,000 for the purpose. No explanation is furnished why the work is proposed to be executed by the Malabar Board, nor why this Board should contribute for its construction. The President is requested to report on the matter. For road repairs, Rs. 53,380 are assigned against Rs. 51,150 in the current year. The requirements of each road have been carefully considered and provision for its proper maintenance has been made. The maintenance allowance of the road from Mysore frontier at Kaka nullah to head of Karkar ghât has been raised from Rs. 275 to Rs. 350 and not from Rs. 175 to Rs. 225 a mile as stated by the President. As regards item 34 in the appendix, it is not understood why a contribution of Rs. 800 is required from the Forest Department, the proposed expenditure being only Rs. 400. Under Civil Buildings, Rs. 3,000 are allotted for re-roofing the Apothecary's quarters at Gúdalúr, and Rs. 2,320 are provided for repairing the buildings in charge of the Circle Board. An estimate for the former should be submitted through the Superintending Engineer for the sanction of the Board. The cost of the Local Fund Engineering establishment is put down at Rs. 17,200 against Rs. 16,360 sanctioned for the current year. The increase is not explained, but it is presumed to be due to the revised scheme of establishment sanctioned in G.O., Financial Department, dated 14th September 1883, Mis. No. 2033, and G.O., dated 1st December 1883, Mis. No. 2728. The Road Fund reserve at 10 per cent. of the receipts is Rs. 10,760, but only Rs. 4,630 are available. The share chargeable to the Road Fund, of the cost of general management and of Local Fund Engineering establishment should be, respectively, Rs. 3,870 and Rs. 16,450.

6. *Grant II, Education.*—The Circle Board have allotted Rs. 2,280 for education against Rs. 2,310 in the current year. For inspection the current year's grant is repeated. Rs. 750 are assigned for a Normal School at Yeddapalle. The President states that the particulars of this have been reported to the Board through the Director of Public Instruction in his letter, dated 23rd October 1883, No. 56,

The letter has not yet been received in this office, nor have the Director's remarks on the budget. The allotment for salary grants schools shows an increase of Rs. 200 (not Rs. 210 as stated by the President), due to provision made to meet the grants of three new schools. Rs. 100 are provided for result-grant schools.

7. *Grant III, Medical and Sanitary—"Hospitals and Dispensaries."*—There is only one dispensary maintained by the Local Fund Board, viz., that at Gúdalúr. The pay of the medical subordinate in charge of it is, however, wholly paid from Provincial Funds. Rs. 2,510 are provided for the other charges of the institution against Rs. 3,110 in the current year. The reduction has been made under "Diet of patients" with reference to last year's actual expenditure. The Surgeon-General thinks that the allotment is adequate. Under Vaccination, increased provision is made owing to the proposal to employ a second-class Deputy Inspector of Vaccination for the district. The current year's grant for sanitation is repeated. Rs. 490 are provided for expenditure on choultries on account of establishment. In Statement IV, all the 15 choultries are shown as endowed institutions, but in the President's letter printed in Board's Proceedings, dated 6th December 1883, No. 3689, only 12 of these are said to be endowed. The President is requested to explain the difference and to state the sources from which the income of Rs. 490 entered in column 6 of Statement IV is derived. It is noted that receipts are shown even against the three unendowed choultries. As in the regular estimate the grant for sanitary inspection will be struck out. The other items under this grant do not call for remark.

8. *Grant IV, Miscellaneous*.—The provision for the controlling establishment at the presidency should be Rs. 830, the actuals of 1882-83. The assignment for travelling allowance to non-official members has been raised from Rs. 150 to Rs. 1,200 owing, it is stated, to the current year's provision having been found inadequate to meet the claims preferred by the members. It is noted that the reference quoted by the President in paragraph 18 of his letter was disposed of in Board's Proceedings, dated 7th November 1883, Mis. No. 9196. The general reserve at 10 per cent. of the receipts is Rs. 1,880.

The following is an abstract of the budget as modified by the Board of Revenue :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund		1,44,990	Grant I ...	Road Fund ...	1,41,120	
Endowment Fund ...		1,380		Endowment Fund.	520	
General Fund ...		19,920		General Fund ...	5,630	
						1,47,270
			Grant II ...	General Fund ...		2,280
			Grant III ...	Endowment Fund.	490	
				General Fund ...	6,220	
						6,710
			Grant IV ...	Road Fund ...	3,870	
				General Fund ...	570	
						4,440
			General Reserve			1,880
			Balances—			
			Road Fund		...	
			Endowment Fund		370	
			General Fund		3,340	
						3,710
Total ...		1,66,290		Total ...		1,66,290

BUDGET Estimate of the Local Funds of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

A.—*Revenue and Receipts.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head.)	ESTIMATE, 1884-85. Total (Major Head.)	Estimate, 1883-84.	Actuals, 1882-83.
	RS.	RS.	RS.	RS.
1. Balances—				
(a) Road Fund	37,340		— 26,020	30,518
(b) Endowment Fund	630		1,620	1,933
(c) General Fund	1,150		8,040	4,131
		39,120		
2. Allotments from General Revenues—				
(a) Provincial Funds. { For Roads	60,000		67,000	60,000
{ „ General purposes ...	15,000		...	17,000
		75,000		
(b) Special Funds—				
Surplus Pound Fund	...		50	...
3. Rates and Taxes—				
(a) Cess on Land	6,500		6,000	5,885
(b) Tolls	43,000		42,000	44,286
		49,500		
4. Fees in Schools and Training Institutions...		...	...	...
5. Contributions from other Circles and Municipalities—				
(a) Ooty for Educational Inspection ...	240		300	240
Do. for Vaccine Establishment ...	120		...	...
Coonoor for Educational Inspection ...	120		120	120
Do. for Vaccine Establishment ...	120		...	...
(b) Coimbatore Circle for 2 miles of Kótagiri ghât	220		220	300
		820		
6. Receipts from Endowments, Contributions and Donations—				
(a) Education	...		...	...
(b) Hospitals and Dispensaries	...		...	...
(c) Choultries	490		490	526
Rents of Escheated Lands of Nadgani Chattram	60		60	...
Burliar Chattram Rent	...		30	...
(d) Market Rents	200		700	100
		750		
7. Miscellaneous—				
(a) Sale of Medicines	200		200	...
(b) Sale of Materials	100		...	161
(c) Sale of other Property (Manure, Gúdalúr Bandy-stand)	50		50	67
(d) Bungalows	600		800	116
(e) Private Contributions...	...		...	545
(f) Miscellaneous	150		...	1,133
		1,100		
Refund of Expenditure		...	...	4
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Demand, Collection and Balance of Land-cess for the Official Year 1884-85.

—	Demand for 1884-85.	Collections in 1884-85.	Balance at the end of March 1885.
	RS.	RS.	RS.
Arrears	1,735	1,200	535
Current	6,500	5,300	1,200
Total ..	8,285	6,500	1,735

I-B.—*Expenditure.*

Items.	ESTIMATE, 1884-85. Detail (Minor Head).	ESTIMATE, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
GRANT I.—*Public Works.*	RS.	RS.	RS.	RS.
(a) New Works—				
Communications	63,900		1,500	52,649
Civil Buildings	3,000		...	341
Miscellaneous Public Improvements ...	...		...	793
		66,900		
(b) Repairs—				
Communications	53,380		51,150	65,169
Civil Buildings	2,320		1,120	6,233
Miscellaneous Public Improvements ...	...		...	...
		55,700		
(c) Establishment—				
Cost of Local Fund Board Engineering Establishment		17,200	16,360	18,801
(d) Tolls and Ferries		...	...	...
(e) Tools and Plant		1,840	820	456
Profit and Loss		...	...	205
(f) Contingencies		...	...	...
(g) Road Fund Reserve		4,630	6,270	...
(h) Contribution—				
Provincial Services (cost of old jail building)		1,000	1,000	1,000
Total, Grant I ...		1,47,270	78,220	1,45,647
GRANT II.—*Education.*				
(a) Payment for Inspection, including Travelling Allowance		600	600	600
(b) Normal School		750	120	...
(c) Local Fund Schools		...	860	...
(d) Grant-in-aid—				
Salary Grants	830		630	520
Result Grant	100		100	97
		930		
Total, Grant II ...		2,280	2,310	1,217
GRANT III.—*Sanitation, Medical Services, &c.*				
(a) Hospitals and Dispensaries—				
Salaries of Medical Subordinates ...	...		...	...
Clerks and Servants	580		580	513
Diet of Patients	1,200		1,800	607
Medicines and Surgical Apparatus ...	300		300	162
Supplies	200		200	40
Contingencies	130		130	462
Miscellaneous Rent, Furniture, &c. ...	100		100	...
		2,510		
(b) Vaccination—				
Pay of Establishment	1,310		830	630
Batta to Mothers of vaccinated children	150		150	146
Batta to Deputy Inspector and Vaccinators	300		150	143
		1,760		
(c) Employment of Medical Practitioners ...		...	...	..

I-B.—*Expenditure*—(Continued).

Items.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
(*d*) Sanitation—				
Scavengering Establishment for cleaning Coonoor Ghât			410	
Scavengering Establishment for Gúdalúr Town			220	
Digging Wells and cleaning Tanks and Wells	1,050		200	1,200
Cleaning Village-sites			120	
Miscellaneous Sanitary operations ...			100	
		1,050		
(*e*) Markets		...	700	...
(*f*) Choultries		490	490	485
(*g*) Bungalows—				
Establishment	700		420	430
Miscellaneous	200		...	...
		900		
(*h*) Contributions—				
(1) Provincial Services—				
(*i*) Medical College	...		...	...
(*ii*) Sanitary Inspection ...	...		590	...
(*iii*) Travelling Allowance to Medical Officers	...		...	...
		...		
Total, Grant III ...		6,710	7,490	4,818
GRANT IV.—*Miscellaneous.*				
(*a*) Contribution to Controlling Establishment at the Presidency		830	750	826
(*b*) Establishment of the Local Fund Board's Office		580	580	599
(*c*) Local Fund Audit Establishment ...		780	720	480
(*d*) Miscellaneous—				
Contingencies	100		100	
Stationery	300		300	1,234
Printing	400		400	
Stamps	250		250	
		1,050		
Law Charges		...	...	145
Travelling Allowance (Batta) to Non-official Members of Local Fund Board	1,200	1,200	150	148
Pensionary Contributions		...	...	23
Total, Grant IV ...		4,440	3,250	3,455
Advances, &c.		...	...	878
Suspense Account		...	...	3,582
Total, Expenditure ...		1,60,700	91,270	1,59,597
General Reserve		1,880	350	...
Balances.				
Road Fund	...		7,630	— 79
Endowment Fund	370		1,110	2,079
General Fund	3,340		1,300	5,468
		3,710		
Total ...		1,66,290	1,01,660	1,67,065

ESTIMATE of Receipts and Expenditure of the Road Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. New Works—				
Communications		63,900	1,500	52,649
2. Repairs—				
Communications		53,380	61,150	65,169
3. Establishment—				
(*a*) Petty Establishment	..		..	..
(*b*) Share of cost of Local Fund Engineering Establishment chargeable to the Road Fund	16,460		16,020	17,695
(*c*) Tolls and Ferries	..		..	..
(*d*) Share of cost of Controlling Establishment at the Presidency, thuss in the Collector's Office and Local Fund Office chargeable to the Road Fund	3,870		2,880	2,957
(*e*) Contingencies	..		..	..
		20,320		
4. Tools and Plant and Stock Purchase		1,760	800	429
5. Reserve		4,630	6,270	..
6. Profit and Loss		..	..	193
7. Refunds		..	..	..
8. Contribution from Local to Provincial Funds		1,000	1,000	1,000
9. Advances		..	..	678
Total ..		1,44,990	79,620	1,40,770
Balance ..		..	7,630	— 79
Total ..		1,44,990	87,250	1,40,691

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance		37,340	26,020	30,518
2. Two-thirds of the collection of Land-cess within the year		4,330	4,000	3,923
3. Additional appropriation from the Land-cess by the Local Fund Board		..	..	..
4. Grant from Government			67,000	60,000
(*a*) Provincial Funds	60,000		..	..
(*b*) Special Funds	..		50	..
Surplus Found Fund	..			
		60,000	42,000	44,286
6. Tolls		43,000		
6. Contribution from Funds of other Circles and Donations for Roads		220	220	845
7. Miscellaneous				
Sale of Materials (Tools and Plant)	100		..	1,119
Total ..		1,44,990	87,250	1,40,691

II-A.—Detail of Allotments for Public Works in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

PART I.—*New Works.*

Number.	Public Works Executive Division or Range.	Description.	Amount of Estimate.	Expenditure. Computed Expenditure up to 31st March 1884.	Expenditure in 1884-85. By Local Fund Engineer.	By Civil Officers.	Total.	Remarks.
		I—*Communications.*	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Nilgiri Range..	Ootacamund-Gúdalúr Road..	2,10,000	..	60,000	..	60,000	To be constructed by Malabar Local Fund Board, this sum being contributed by this Board.
2	Do. ..	Reconstructing Choladi Bridge.	..	1,17,949	3,000	..	3,000	
3	Do. ..	Constructing three Toll-houses and Gates.	..	..	900	..	900	
4	Do. ..	Kótagiri Ghát Road	..	10,124	10,000	..	10,000	
		Total ..			63,900	..	63,900	
		II.—*Civil Buildings.*						
1	Do. ..	Re-roofing Apothecary's quarters at Gúdalúr.	..	..	3,000	..	3,000	
		Total ..			3,000	..	3,000	
		Grand Total ..			66,900	..	66,900	

PART II.—*Repairs.*

No.	Local Fund Works Executive Range.	Description of Works.	Amount proposed for Expenditure. By Local Fund Engineer's Department.	Remarks.
		I.—COMMUNICATIONS.	RS.	
1	...	Mettupálaiyam-Coonoor ghât, 16 miles, at Rs. 600 per mile ...	9,600	Item No. 1 in Part II of the Budget of 1883-84.
2	...	Coonoor-Ootacamund road, 8 miles, at Rs. 500 per mile ...	4,000	Do. No. 2 in do. do.
3	...	Coonoor-Kótagiri road, 12 miles, at Rs. 75 per mile	900	Do. No. 3 in do. do.
4	...	Mettupálaiyam-Kótagiri ghât road, 20 miles, at Rs. 115 per mile.	2,300	
5	...	Ootacamund-Gúdálur road, 30 miles, at Rs. 140 per mile ...	4,200	Do. No. 4 in do. do.
6	...	Ootacamund-Maisúr road (Sigúr ghât), 24 miles, at Rs. 150 per mile.	3,600	Do. No. 5 in do. do.
7	...	Road from Maisúr frontier at Kakkanalla to head of Karkúr ghât, 25 miles, at Rs 350 per mile.	8,750	Do. No. 6 in do. do.
8	...	Gúdálur-Sultan's Battery road (*via* Nellakotai), 17 miles, at Rs. 140 per mile.	2,380	Do. No. 7 in do. do.
9	...	Devála and Cherambádi road, from junction near Nádgáni, with Road No. 7 to Choladi Bridge, 19 miles, at Rs. 225 per mile.	4,280	Do No. 8 in do. do.
10	...	Cherambádi-Sultan's Battery road, 7 miles, at Rs. 50 per mile...	350	Do. No. 9 in do. do.
11	...	Petty repairs	13,020	
		Total ...	53,380	
		II.—CIVIL BUILDINGS.		
12	...	1. Hospitals and Dispensaries	1,200	
13	...	2. Chattrams, Travellers' bungalows, and Engineer's office, &c...	1,120	
		Total ...	2,320	
		Grand Total ...	55,700	

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
11	...	Coonoor old ghât, 9 miles, at Rs. 100 per mile	900	Item No. 11 in Appendix to Part II of the Budget for 1883-84.
12	...	Coonoor-Ootacamund old road, 8 miles, at Rs. 55 per mile ...	440	Do. No. 12 in do. do.
13	...	Coonoor-Karteri road, 4 miles, at Rs. 100 per mile	400	Do. No. 13 in do. do.
14	...	Coonoor-Hulical droog road, 4 miles, at Rs. 75 per mile ...	300	Do. No. 14 in do. do.
15	...	Coonoor-Dolphin's nose road, 5 miles, at Rs. 100 per mile ...	500	Do. No. 15 in do. do.
16	...	Wellington-Peatbog road, 2 miles, at Rs. 100 per mile ...	200	Do. No. 17 in do. do.
17	...	Coonoor-Hallikarai road, 3 miles, at Rs. 70 per mile	210	Do. No. 18 in do. do.
18	...	Kótagiri-Kodanád road, 6 miles, at Rs. 100 per mile	600	Do. No. 19 in do. do.
19	...	Mettupálaiyam-Kótagiri old ghât	250	Do. No. 20 in do. do.
20	...	Kótagiri-kil-Kótagiri road, 7½ miles, at Rs. 70 per mile ...	530	Do. No 21 in do. do.
21	...	Kótagiri-Cockburn's road, 3 miles, at Rs. 70 per mile	210	Do. No. 22 in do. do.
22	...	Kótagiri station roads, 5 miles, at Rs. 60 per mile	300	Do. No. 23 in do. do.
23	...	Karteri-Pillur Saddle road, 4 miles, at Rs. 70 per mile ...	280	Do. No. 24 in do. do.
24	...	Karteri-Kolakombai road, 6 miles, at Rs. 100 per mile	600	Do. No. 25 in do. do.
25	...	Karteri-Devashola road, 9 miles, at Rs. 55 per mile	500	Do. No. 26 in do. do.
26	...	Karteri-Ellanhally road, 5 miles, at Rs. 70 per mile	350	Do. No. 27 in do. do.
27	...	Kethi road, 2½ miles, at Rs. 50 per mile	130	Do. No. 28 in do. do.
28	...	Ootacamund-Kótagiri bridle road, 12 miles, at Rs 50 per mile	600	Do. No. 29 in do. do.
29	...	Ootacamund-Devashola road, 9 miles, at Rs. 55 per mile ...	500	Do. No. 30 in do. do.
30	...	Devashola-Kolakombai road, 8 miles, at Rs. 50 per mile ..	400	Do. No. 31 in do. do.
31	...	Ootacamund-Billicul road, 4 miles, at Rs. 30 per mile	120	Do. No. 32 in do. do.
32	...	Ootacamund-Nanjanád and Avalanche road, 13 miles, at Rs. 75 per mile.	980	Do. No. 34 in do. do.
33	...	Nanjanád to McIvor's bund road, 6 miles, at Rs. 60 per mile ...	360	Do. No. 35 in do. do.
34	...	Ootacamund-Governor's Shola road, 4 miles, at Rs. 100 per mile	400	Do. No. 36 in do. do.
35	...	Pykara Falls road, 4 miles, at Rs. 40 per mile	160	Do. No. 37 in do. do.
36	...	Ootacamund-Naduvatam old road, 17 miles, at Rs 40 per mile.	680	Do. No. 38 in do. do.
37	...	Naduvatam-Gúdalúr old ghât, 5 miles, at Rs. 40 per mile ...	200	Do. No. 39 in do. do.

PART II.—*Repairs*—(Continued).

No.	Local Fund Works Executive Range.	Description of Works.	AMOUNT PROPOSED FOR EXPENDITURE. By Local Fund Engineer's Department.	Remarks.
			RS.	
38	...	Craigmore-Lawrence Asylum and Nanjanád road, 4 miles, at Rs. 55 per mile.	220	Item No. 40 in Appendix to Part II of the Budget for 1883-84.
		Bridle-paths, Ootacamund sub-division, Rs. 500 per mile ...		
39	...	Do. Coonoor do. „ 400 „ ...	1,500	Do. No. 42 in do. do.
		Do. Kótagiri do. „ 300 „ ...		
		Do. Wynaad do. „ 300 „ ...		
40	...	Repairs to 10 toll-bars, at Rs. 20 each	200	Do. No. 43 in do. do.
		Total ...	13,020	
		II.—CIVIL BUILDINGS.		
41	...	Repairs to 15 chattrams, at Rs. 30 each	450	Do. No. 44 in do. do.
42	...	Do. to 6 travellers' bungalows, at Rs. 70 each	420	Do. No. 45 in do. do.
43	...	Do. to Engineer's office and Inspectors' lodges	250	Do. No. 46 in do. do.
44	...	Do. to Gúdalúr Hospital	1,200	
		Total ...	2,320	

II-B.—Talukwar Statement showing Allotment of the Road Fund for Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Taluks.	Portion of the Land-cess raised in the Taluk to be applied to Communication.	Amount allotted for Roads in the Taluk.	Ratio of Column 3 to Column 2 per cent.
The whole of the amount raised will be applied in the Nilgiri Circle. There are no taluks.			

II-C.—Detail of Charges in connection with Tolls and Ferries, Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Name of Rate or Ferry.	Superintendent.				Toll Collectors.				Contingencies.		Total.	
	1884-85.		1883-84.		1884-85.		1883-84.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	1884-85.	1883-84.	1884-85.	1883-84.
Nil.												

III-B.—List of Salary Grants provided for in the Budget of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Names of Schools.	By whom managed.	Masters on whose account sanctioned.	Their qualifications.	Gross Salary.	Grant-in-aid sanctioned.	Remarks.
				Rs.	Rs.	
1. Kéthi School ..	Basel Evangelical Mission.	John Nercambe ..	Middle School Examination.	..	10	Budget Statement III-B of 1883-84.
2. Karteri do. ..		Solomon Beera ..	Fit for Elementary School, and know Tamil and Canarese.	..	6	
3. Adikarhatti do. ..		Nundee		..	6	
4. Tuneri do. ..		Konga		..	6	
5. Anikarai do. ..		Chinnappen Noyagum.		..	6	
6. Nanjanád do. ..		David Solomon ..		..	6	
7. Manihatti do. ..		Anuntha		..	4	
8. Sholúr do. ..		David John ..		..	6	
9. Wellington do. ..	Church Mission.	Anthonimoothoo.		..	8	
10 Naduhatti do. ..	Kótagiri Basel Mission.	Not known ..	..	..	6	New Salary Grant Schools.
11. Kunnérimukku ..		Do. ..	..	..	5	
Total ..	..	..	..	..	69× 12 = 828 or 830	

IV.—Estimate of Receipts and Expenditure of Endowment Funds in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Designation of Endowments.	Receipts.					Expenditure.									Balance.
	Balance.	Interest.	Rent and Produce of Lands.	Allotment from Capital.	Contribution and Sale of Medicines.	Total.	Fixed Charges.	Contingent Charges, &c.	Public Works Supervision and Tools.	Allotment for Public Works.	Allotment for Education.	Total.	Allotment for other purposes.	Balance.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Hospitals and Dispensaries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Chatiram—															
1. Ellanhalli Chatiram															
2. Coonoor do.							30						550		370
3. Aravenghat do.							30						30		
4. Kótagiri do.							30						30		
5. Sandynulla do.							30						30		
6. Nanjanád do.							30						30		
7. Pykara do.							30						30		
8. Naduvatam do.							30						30		
9. Orchterlony do.	630						30						70		
10. Barliyár do.							30						30		
11. Hamilton's do.							30						30		
12. Sigúr do.							70						70		
13. Nádgani do.							30						30		
14. Gúdalúr do.							30						30		
15. Dévála do.															
Rent of escheated lands forming endowment of Nádgani Chatiram ..		..	200 60	..	..	260	200 60			450		1,380			
Kótagiri Market Fees ..		..		..	490	490			70						
Total ..		630		..											

IV-A.—Detail of Charges in Public and Charitable Institutions in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

—	FIXED CHARGES.																CONTINGENCIES.								TOTAL.	
	Medical Subordinates.				Superintendent.				Clerks.				Servants.				Medicines and Apparatus.		Supplies.		Diet of Patients.		Furniture, Rent, and Sundries.			
	1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.		1883-84.		1884-85.											
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number	Amount.	Number.	Amount.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
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—																										
Gúdalúr Hospital	..	..	..	..	..	..	..	..	..	..	..	..	5	580	5	580	300	300	200	200	1,800	1,200	230	230	3,110	2,510
(b) Chattrams—																										
1. Ellanhalli 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. Sandynulla do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
6. Nanjanád do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
7. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
8. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30	..	..	..	..	..	..	..	..	490	490
9. Ouchterlony do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
10. Barliyár do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
11. Hamilton's do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
12. Sígúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
13. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	1	70										
14. Gúdalúr do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
15. Devála do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	30	1	30										
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	15	490	15	490	..	..	..	..	..	..	..	..	490	490
Travellers' Bungalows—																										
1. Avalanche Bungalow ..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	2	144										
2. Kálhatti do. ..	..	..	..	..	..	..	..	..	..	..	..	..	2	132	2	132										
3. Naduvatam do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	144	..	..	..	..	..	..	..	200	420	896 or 900
4. Pykara do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	132										
5. Nádgáni do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
6. Tippakadu do. ..	..	..	..	..	..	..	..	..	..	..	..	..	1	72	1	72										
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	6	420	10	696	..	..	..	..	..	..	..	..	420	900
Market—																										
1. Kótagiri Market	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note.—No. 11 used to be called "New" Chattram; this gave no idea as to where the chattram was; it is near Hamilton's hut, and is known by some as Hamilton's Chattram.

IV-B.—Detail of Miscellaneous, Sanitary, &c., Expenditure in the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Locality, &c.	Maistries.	Scavengers.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
Nilgiri Circle, Nilgiri District—				
Cleaning towns and villages and roads ...	...	...	630	1,050
Digging wells and cleaning tanks and wells.	...	...	200	
Clearing village-sites	...	...	120	
Miscellaneous sanitary operations	...	...	100	
Total ...	...	...	1,050	1,050

Estimate of Receipts and Expenditure of the General Fund of the Nilgiri Circle, Nilgiri District, for the Official Year 1884-85.

Expenditure.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Appropriation to the Road Fund	..	..	..	..
2. Public Works—				
New works	3,000			6,238
Repairs	1,870		670	341
3. Local Fund Engineering Establishment ..		4,870	200	1,106
4. Tools and Plant		690	10	27
5. Profit and Loss		70	..	12
6. Miscellaneous		..	..	..
Total, Grant I ..		5,630	880	8,312
7. Inspection		600	600	600
8. Grant-in-aid Salary grants	830		630	520
Result grants	100		100	97
Board Schools on combined system ..		930	660	..
9. Normal School		750	150	..
Total, Grant II ..		2,280	2,310	1,217
10. Appropriation to Endowment Fund ..		..	..	..
11. Unendowed Hospitals		2,510	3,110	1,785
12. Choultries				..
13. Vaccination—Pay of Establishment ..	1,310		830	630
Batta to vaccinated children ..	150		150	146
Do. Deputy Inspector and Vaccinators ..	300		150	142
14. Sanitary Establishment		1,760	1,050	1,300
15. Bungalows .. {Establishment	760	1,060	420	430
16. Miscellaneous .. {Miscellaneous ..	200		590	..
.. ..	..	960	..	..
Total, Grant III ..		6,220	6,300	4,533
17. Share of cost of the general management chargeable to the General Fund		570	370	475
Supervision and Pensionary charges ..		..	..	24
Total, Grant IV ..		570	370	499
General Reserve		1,880	350	..
Total ..		16,580	10,310	14,561
Miscellaneous Debt Accounts		3,340	1,300	3,782
Balance ..				5,468
Grand Total ..		19,920	11,610	23,811

Receipts.	Estimate, 1884-85. Detail (Minor Head).	Estimate, 1884-85. Total (Major Head).	Estimate, 1883-84.	Actuals, 1882-83.
	Rs.	Rs.	Rs.	Rs.
1. Balance	..	1,150	8,040	4,131
2. One-third Land-cess	..	2,170	2,000	1,902
3. Provincial Grant for Schools		..	..	..
Do. for general purposes ..		16,000	..	17,000
4. Avenues		..	..	..
5. Fees in Schools		..	..	..
6. Educational Receipts		..	..	..
7. Contribution on account of Educational Inspection—				
From Coonoor Municipality ..	120		120	120
Do. do. Vaccine Establishment ..	120		..	..
Do. Ootacamund Municipality ..	240		300	240
Do. do. Vaccine Establishment ..	120		..	..
		600	..	..
8. Receipts of unendowed hospitals ..		200	200	161
9. Do. of choultries		..	..	..
10. Contribution from private individuals in aid of works.				
Do. schools		..	..	..
11. Fees from Travellers' bungalows ..		600	800	116
12. Sale-proceeds of school books ..		..	..	7
Do. old materials, fees and fines ..		150	..	..
13. Miscellaneous (Sanity-stand fees) ..		60	60	74
Total ..		19,930	11,510	23,811

ABSTRACT of the Budget for 1884-85.

Receipts.	Amount.	Expenditure.	Amount. Minor Head.	Amount. Total Major Head.
	Rs.		Rs.	Rs.
Road Fund	1,44,990	Grant I... Road Fund ...	1,41,120	
Endowment Fund ...	1,380	Grant I... Endowment Fund...	520	
General Fund ...	19,920	Grant I... General Fund ...	5,630	
				1,47,270
		Do. II... General Fund ...		2,280
		Do. III... Endowment Fund...	490	
		Do. III... General Fund ...	6,220	
				6,710
		Do. IV... Road Fund ...	3,870	
		Do. IV... General Fund ...	570	
				4,440
		General Reserve		1,880
		Balance.		
		Road Fund	...	
		Endowment Fund	370	
		General Fund	3,340	
				3,710
Total ...	1,66,290	Total ...		1,66,290

(A true Copy and Extract.)

for Thackeray

Acting Sub-Secretary.

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

Exd. J. W. Fischer.

No. 225 W dated 24th Janry. 1884

Communicated to the
Supg: Engr IV Circle and
the Examiner PW Accts

21-1-84

21-1-84

FINANCIAL DEPARTMENT.

1883.

Board of Revenue,

MADRAS.

Printed January th, 1884.

Proceedings, 19*th December* 1883, *No.* 3850.

Read 17/1/84

No. 225 W dated 24th Janry 84

Reviewing and submitting to Government the Local Fund Budget Estimate of the Nilgiri Circle for 1884.

The Supg: Engr IV Circle
for P.W. Accounts.

With disposal

Sub Dy Secy Regt