

- (1) பக்கங்களின் எண்ணிக்கை 38
(2) புதுக்கித் திருப்பிய நாள் 26-4-90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 108

தமிழ்நாடு ஆவணக் காப்பகம்.

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தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1084	அச்சகம் பலவகை
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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From C. F. MACCARTIE, Esq., President, District Board, Nilgiris, to the Chief Secretary to Government, dated Ootacamund, 11th December 1890, No. 789.

I have the honor to submit the revised estimate of the Nilgiri District Board for 1890-91 and the budget estimates for 1891-92, together with the prescribed statements stitched in book form. The report was approved and passed by the District Board at a meeting held on 28th November 1890—*vide* copy of resolution appended.

REVISED ESTIMATE FOR 1890-91.

A.—Revenue and Receipts.

2. The opening balance is Rs. 31,650 against Rs. 25,560, budget estimate—*increase* Rs. 6,090. This sum of Rs. 31,650, debt heads included, having been advised by the Accountant-General as the closing balance of 1889-90, has been adopted as the opening balance for the revised estimate of 1890-91. The increase is due to the combined cause of receipts having improved to the extent of Rs. 390, and to reduction of expenditure under all four grants aggregating Rs. 6,265. The aggregate of these particulars is Rs. 6,655, deducting from which the sum of Rs. 567 debt heads, which were left out of account in accordance with rules from the budget estimate of Rs. 25,560 for the current year, the net increase arrived at is Rs. 6,090 in round numbers as shown above. The small improvement of Rs. 390 in receipts accrued chiefly under Land-cess, Medical contribution from private individuals, and Sundry receipts.

In Grant I, the savings amounting to Rs. 3,953 accrued chiefly under Communications—New Works and Repairs; in Grant II Rs. 758 were saved under Normal schools, Stipends and contingencies, and Salary grants; in Grant III, the savings were Rs. 525 under Medicines and surgical instruments, Hospital contingencies, Contributions to Provincial services, &c.; and in Grant IV they amounted to Rs. 1,029, which comprise chiefly the unallotted portion of the budget reserve for 1889-90.

3. (1) *Rates and Taxes—Land-cess.*—Rs. 8,000 are provided, as in the current year's estimate, which is not susceptible of increase, as the actual demand for fasli 1299 as ascertained after jamabandi is only Rs. 7,900 and odd. Looking to the average collections of the past four years and the actual collections of the first six months of the current year, the provision now made fully represents the normal income under this head.

4. (b) *Tolls.*—The revised estimate is Rs. 40,700 as compared with Rs. 42,000, the budget provision. The gross revenue realized by the sale of tolls for the current year was Rs. 40,938, of which three months' advance kists, amounting to Rs. 10,235 deposited by contractors in February and March last, appear in the accounts of 1889-90. The revised estimate, viz., Rs. 40,700, includes in addition to Rs. 30,700, the balance in round numbers to be recovered in accordance with the actual tolls demand, a

further sum of Rs. 10,000, which represent three months' advance kists expected to be realized from contractors of tolls for 1891-92 at the auction to be held in February next, when all deposits will be credited as paid in. The revised estimate falls short of the budget provision by Rs. 1,300; this being a fluctuating and uncertain item, the decrease calls for no particular comment.

5. (2) *Education*.—The original budget estimate is adhered to except in case of (a) School-fees, under which Rs. 40 are now provided against Rs. 50, the budget provision. The decrease calls for no further remark than that the receipts during the first six months were only Rs. 21.

6. (3) *Medical*.—Under this head there is no variation between the budget figures and the revised estimate except under (3) Contributions from Private Individuals, where Rs. 1,370 are now provided against Rs. 1,530, budget provision, and under (e) Miscellaneous, where Rs. 10 are now entered against a *nil* budget provision. In the former case a decreased provision has been made, as two subscribers to the Devála hospital have withdrawn their monthly subscriptions, owing to foreclosing of mortgage in case of one estate and to the abandonment of cultivation in case of the other.

As regards (e) *Miscellaneous*, the sum of Rs. 10 represents recoveries from Provincial funds on account of treating wounded persons in police cases. Under instructions from Government conveyed in clause 8, paragraph 2, of G.O., No. 539 L., dated 7th March 1890, such receipts ought to be shown under 7, Contributions from Provincial funds—Refunds, and not under 3, Medical—(e) *Miscellaneous*, as now shown. The classification of this receipt under, viz., 3 Medical—(e) *Miscellaneous*, is adhered to because the item is thus classified in the September treasury account in conformity with the rules require the revised estimates to be prepared. I may here note that the details of this receipt were furnished in the appendix to the treasury account submitted to the Accountant-General, who has not objected to the classification of heads made in the treasury accounts.

7. (5) *Miscellaneous*—(b) *Choultry Rents*—

Budget	Rs.
Revised estimate	60
	90
Increase	30

The increase is merely nominal as what was heretofore shown under Market rents, viz., Rs. 30, has now been transferred to head "Choultry rents" under instructions from the Inspector of Local Fund Accounts—*vide* this office alteration memorandum, No. 383, dated 30th July 1890.

8. (d) *Bungalow Fees*—

Budget	Rs.
Revised estimate	1,000
	900
Decrease	100

This is a fluctuating item, and the decrease calls for no further remark than that the receipts during the first six months were only Rs. 398.

9. (e) *Fees and Fines*.—The actuals of the first half-year having amounted to Rs. 53, there is every reason to expect that the revised estimate, viz., Rs. 100, now entered to correspond with the budget provision, will be attained.

10. (c) *Avenue Clippings*—

Budget	Rs.
Revised estimate	Nil.
	10

This sum represents amount realized by sale of trees standing on road reserves and removed on grounds of public convenience.

11. (1) *Sundry Receipts*.—The actuals of the first half-year having amounted to Rs. 75 as per details below, there is reason to expect that the revised estimate of Rs. 100, entered to correspond with budget provision, will be attained:—

Details.	RS.	A.	P.
Sale-proceeds of manure of Gúdálúr cart-stand	44	0	0
Sale of unserviceable bungalow furniture	12	0	6
Refund of pay drawn for waterman, Devála hospital	10	0	0
Recovery of cost from certain policemen on account of damages done to Masnigudi toll-bar	4	0	0
Cost of toll-tickets sold to contractors	4	9	4
Total	74	9	10

12. (6) *Public Works*—(c) *Sale of old Materials*—

Budget	Rs.
Revised estimate	60
	Nil.

The provision made has been struck out, as no sales during the year are expected.

13. (d) *Contributions*—(3) *From Private Individuals*.—

Budget estimate	Rs.
Revised estimate (in round numbers)	Nil.
	330

This sum represents contributions promised by the Forest Department (Rs. 200) and by neighbouring planters (Rs. 125) towards the repairs of the Kulhutti bridge, the maintenance of which was taken over by the Board during the current year.

14. (e) *Refunds of Expenditure*—

Budget	Rs.
Revised estimate	Nil.
	120

This is the amount recoverable from the Wynaad overseer and peons of the District Board Engineer's office on account of excess travelling allowances passed to them in the previous year and which were ordered to be retrenched in the recent audit report—*vide* G.O., No. 1850 L., dated 24th July 1890.

15. (7) *Contributions from Provincial Funds*—(a) *Education*—

Budget	Rs.
Revised estimate	810
	650
Decrease	160

The revised estimate of Rs. 650 includes in addition to Rs. 218 arrear grants drawn from Provincial funds for the past year on account of Normal School, Eddapalli; a further sum of Rs. 432 due as salary and scholarship grants on account of the Eddapalli school for the current year up to 31st October 1890. A decreased grant is now provided as the school has been closed since 1st November 1890—*vide* G.O., Mis. No. 2671, dated 17th October 1890.

16. (d) *Public Works*—

Budget grant	Rs.
Revised	54,940
	65,770
Increase	10,830

The increased grant of Rs. 10,830 now asked for is the unspent maintenance allotment of the Ootacamund-Gúdálúr road on the 1st October 1890, due to the Board to whom the said road was transferred in G.O., Mis. No. 1916 L., dated 2nd August 1890.

Government, in its Order, Mis. No. 2926 L., dated 15th November 1890, has sanctioned only an allotment of Rs. 10,000 as grant on account of this road. The balance of Rs. 830 due as per examination of accounts is also taken credit for in the revised estimate. Full information is afforded on this subject in paragraph 21, items (2) and (3) *infra*.

17. No variations are noticeable between the budget and revised estimates under the remaining heads.

B.—Expenditure.

18. Grant I, Public Works—(a) New Works—Communications.—

Budget amount	Rs.
Revised	32,640
	33,560
Increase	920

The increase simply represents the lapse of the previous year's budget on the work "Metalling Gúdálúr Sultan's Battery road" sanctioned and re-allotted for expenditure this year. The actual lapse according to the previous budget on this work against its sanctioned allotment of Rs. 10,000 was Rs. 4,920. The Sígúr bridge, however, for the reconstruction of which only a sum of Rs. 6,390 was allotted in 1889-90 out of the estimated provision of Rs. 10,000, having been fully completed in the same year, the balance of Rs. 3,610 needed for this work was, with the due sanction of the Board, transferred from the above road funds and disbursed to the contractors. The allotment of Rs. 4,000 provided in the current year's budget on account of work "Reconstruction Sígúr bridge" being thus rendered available for the incomplete road, a sum of Rs. 920, being the actual lapse required, was sanctioned by Government—*vide* G.O., Mis. No. 1535 L., dated 20th June 1890.

19. (2) Civil Buildings—

Budget amount	Rs.
Revised estimate	1,230
	1,650
Increase	420

This increase represents the cost of constructing additional quarters for the hospital servants, Devála. The necessity for providing these quarters was pointed out in the Senior Medical Officer's annual report, printed in the annual report for 1889-90, and in obedience to the instructions of Government in G.O., No. 2290 L., dated 8th September 1890, directing attention to the matter an estimate for the necessary additions was sanctioned for execution at the Board's meeting held on 29th August 1890.

20. (3) Miscellaneous Public Improvements—

Budget amount	Rs.
Revised estimate	Nil.
	1,880
Increase	1,880

The works sanctioned for execution are—

(1) Construction of a Horbury's patent latrine of 15 seats at Gúdálúr.	Rs. 1,030
(2) Construction of a supply channel to the Masnigudi tank	850
Total	1,880

Gúdálúr has only two public latrines which the Collector considering inadequate for the requirements of this insanitary town, he urged the immediate construction of a third latrine in the neighbourhood of the market place. The design after approval by the Board was, in accordance with rules, submitted to the Sanitary Board, who with slight modifications approved the same in its Proceedings, No. 3355—310, dated

14th August 1890. The latrine is of corrugated iron on a masonry plinth and comprises 15 compartments divided into two ranges—one of 10 compartments for males and one of 5 for women. Reference is solicited to the correspondence ending with this office letter, No. 719, dated 14th November 1890.

(2) The supply channel at Masnigudi is intended to feed the tank from the southern slopes of the Kuradi-betta hill, which receives a fair share of the south-west monsoons and has a rainfall of from 60 to 70 inches per annum. This tract has an area of 514,000 square yards and is just outside the natural catchment of the Masnigudi tank. The proposed channel is 2,200 yards in length, with a carrying capacity (maximum) of 5,650 cubic feet per minute, which is expected to fill the tank in about two hours after a heavy downpour over the catchment area. The natural basin of the tank is separated from this new catchment by a ridge, which diverts the south-west monsoon rains so effectually that Masnigudi receives only 17 inches of rainfall per annum; hence the tank under existing circumstances is rarely or ever filled. The estimate was sanctioned by the District Board at its meeting held on the 30th May 1890, and, after reference and additional explanations, was duly approved of by the Sanitary Board in its Proceedings, No. 341, dated 28th August 1890.

21. (b) Repairs—Communications—

Budget grant	Rs. 54,510
Revised estimate	63,750
Increase	11,240

The additions that have caused this increase are—

(1) Post Office road, Gúdálúr	Rs. 408
(2) Maintenance of Ootacamund-Gúdálúr road recently taken over from Public Works Department	10,362
(3) Maintenance of bridle roads of Ootacamund-Gúdálúr road	470
Total	11,240

(1) The Post Office road is a branch from the Ootacamund-Gúdálúr road that leads to the post office. It was merely a town lane, never properly constructed and always in bad order. Leading, however, as it does, to an important centre like the post office, it was very much frequented by the European planters and other residents of the district, who very naturally made constant complaints of its villainous condition. The Public Works Department was asked to attend to the road on the ground that it formed the approach to a Government building, viz., the post office, but as it declined to accede to the Board's request, the District Board was thereupon compelled to take up the road and have it thoroughly repaired.

(2) The Ootacamund-Gúdálúr road has, under the orders of Government, been transferred from the Public Works Department to the District Board with effect from 1st October 1890. The Public Works Department had a special estimate for metalling two miles amounting to Rs. 9,650, and this work it had completed. For maintenance a sum of Rs. 15,541 was allotted, of which Rs. 5,179 are reported to have been spent up to 30th September, leaving a balance of Rs. 10,362 to be handed over with the road for its maintenance during the ensuing portion of the year. Credit is accordingly taken for the amount. The length of the road is 28 miles 5 furlongs.

(3) Ootacamund-Gúdálúr Bridle road.—This road also was transferred with the main road from the Public Works Department to the District Board on the 1st October 1890. The allotment provided for its maintenance in the Public Works Department is Rs. 1,245, and the Public Works expenditure to 30th September 1890 is given as Rs. 775. The balance, Rs. 470, to be made over for the maintenance of the path, is accordingly taken credit for in the revised estimate.

22. (2) Repairs—Civil Buildings—

Budget grant	Rs.
Revised estimate	1,980
Increase (in round numbers) ..	2,579
	600

The increase represents the lapse of the previous year sanctioned and re-allotted for expenditure in the current year. The lapse occurred on the works "Emergent repairs, Devála hospital" (Rs. 295) and "Alterations in latrines, Gúdálúr" (Rs. 304). Full explanation regarding these incomplete works is furnished in paragraph 28 (items 6 and 9) of the Local Fund report of this district reviewed in G.O., No. 2290 L., dated 8th September 1890. In both cases, the re-allotments were sanctioned by the District Board—vide this office letter, No. 103, dated 8th May 1890.

23. (f) Contributions to (1) Provincial Funds—

Budget	Rs.
Revised estimate	10,800
Decrease	9,880
	920

The gross revenue derived from the five tolls upon the Kullar-Gúdálúr road, which is in charge of the Public Works Department, amounted to Rs. 30,851 for the year 1890-91, and the Government share (one-third) of the tolls collected on this road should be Rs. 10,280 in round numbers. But Rs. 9,880 only is now provided in the revised estimate, as no credit is given for funds to be transferred to Provincial funds on account of the contributions payable from 1st October 1890 for the Sandy Nullah and Black Bridge toll-bars situated on the Octacamund-Gúdálúr road taken over from the Public Works Department. The transfer of these two Public Works toll-bars entirely to the District Board is now under the consideration of Government—vide this office letter, No. 462, dated 20th August 1890. No credit is here taken for adjustments to be made to Provincial funds on account of three months' advance kists for the tolls of 1891-92, amounting to Rs. 10,000, which are included in the revised budget statement of receipts, because such adjustment can more conveniently be made in the revised budget estimate of 1891-92, when the actual demand on account of these provincial gates has been determined.

24. (3) Contributions to Municipalities—

Budget	Rs.
Revised estimate	850
Increase	950
	100

The increased provision now made represents the Board's contribution for 1889-90 to the Coonoor Municipality on account of the upkeep of the District Board portion of the old Forest road, known also as Grant's road. This sum was provided in the revised estimate of 1889-90, but it lapsed with the close of the official year for want of Government sanction, which was eventually accorded in G.O., Mis. No. 975 L., dated 28th April 1890.

25. Grant II, Education—

Total budget grant	Rs.
„ revised allotment	5,540
Decrease	4,890
	650

A few deviations from the original budget figures are found necessary under the following items resulting in a net decreased provision of Rs. 650 as hereunder detailed:—

	Budget Grant.	Revised Estimate.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
(a) Inspection	850	900	60	710
(b) Normal school	1,720	1,010	..	120
(c) Elementary schools—	780	660	..	20
(1) Salaries of masters, fixed ..	70	50	..	..
(3) Miscellaneous	1,700	1,850	150	..
(e) Grants-in-aid—	..	..	200	850
(1) Salary grants	..	..	..	..
Total	..	..	..	..

The items that call for notice are—

(a) *Inspection*.—An increased provision has become necessary, as the actuals of the first half-year amount to Rs. 462 in consequence of larger expenditure than was anticipated being incurred under Travelling allowances earned by the inspecting schoolmaster.

(b) *Normal School*.—A decreased provision has been made, as the school has been closed since 1st November 1890—G.O., Mis. No. 2671, dated 17th October 1890.

(d) *Elementary Schools—Salaries of Masters*.—The budget provision of Rs. 780 included funds needed for opening two fresh schools. As these schools have not been opened in the first half-year, a decreased provision of Rs. 120, the allotment required for these two schools in the first half-year, has been made.

Miscellaneous.—A decreased provision has been made, as the actuals of the first half-year suggest it.

Under Salary grants an increased provision of Rs. 150 has been made, as more schools have been admitted for aid than were originally contemplated.

26. Grant III—Medical Services, Vaccination, &c.—

Total budget grant	Rs.
Revised allotment	10,100
Increase	10,850
	750

No deviations from the original budget figures are found necessary, except under the following items, for which a net increased allotment of Rs. 750, as hereunder detailed, is now provided:—

	Budget Grant.	Revised Estimate.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
(a) Hospital and Dispensaries—	1,000	900	240	100
Medical supply from Military Department ..	300	540	..	200
(b) Supplies	900	700	..	50
(11 and 12) Contingencies and Miscellaneous ..	200	150	180	..
(c) Sanitation—	120	300	170	..
Improvement of water-supply	130	300	250	..
(2) Improvement of village-site	..	250	250	..
(5) Other sanitary outlay	..	250	..	..
(d) Contributions to—	..	..	10	..
(3) Municipalities	..	..	..	..
(4) Private Individuals	20	30	..	..
(h) Miscellaneous—	..	..	1,100	350
(2) Rewards for killing dogs	..	..	..	..
Total	..	..	..	..

Under Medicines and Surgical instruments a reduction of the budget grant by Rs. 100 is made as it is believed that the revised allotment of Rs. 900 will meet all demands judging from the expenditure to date and the actuals of the previous year.

Under Hospital supplies, an increased provision of Rs. 240, and under (h) Miscellaneous—Rewards for killing dogs, an increase of Rs. 10 are rendered necessary, and under "Contingencies and miscellaneous" a reduction of Rs. 200 is feasible, judging from the actuals of the first half-year. Under Sanitation, an additional provision of Rs. 300 is necessary to meet increased expenditure on minor village improvements, and particularly to improve the sanitation of Masnigudi village.

(g) *Contributions to Municipalities*.—A revised grant of Rs. 250 is provided, against a nil budget provision to be paid as contribution to the Coonoor municipal hospital on the ground that many residing in Local Fund limits of the district receive medical treatment at the Coonoor hospital and much expenditure is incurred in the way of diets, supplies, &c., in accommodating such cases as in-patients. It was at first thought unnecessary to accede to the request of the Chairman, Coonoor Municipal Council, for aid, but the Board considered it but fair that the Coonoor hospital should receive some aid from Local Funds, as patients from Local Fund limits were not refused treatment. The sum proposed now to be paid as contribution is for the half-year ending 31st March 1891. On the same principle, a sum of Rs. 250 is provided for the second half-year ending 31st March 1891 as contribution to St. Bartholomew's hospital at Ootacamund. This last being a private institution, the contribution payable under (3) Contributions to private institutions, the contribution to each hospital has been fixed at Rs. 500 per annum, that amount being the lump grant made to St. Bartholomew's hospital by the Ootacamund Municipal Council.

27. Grant IV—

Total budget grant	Rs.
„ revised allotment	4,960
	6,120
Increase	1,160

The following are the only items which diverge from the sanctioned budget grants:—

	Budget Grant.	Revised Estimate.	Increase.	Decrease.
(a) Local Board's office establishment	Rs. 770	Rs. 870	Rs. 100	Rs.
(d) Contingencies—				
(3) Printing charges	300	250		
(4) Travelling allowances to non-official members	1,000	2,000	1,000	50
(e) Pensions	170	280	110	
Total			1,210	50

The increase provided under the Local Board's office establishment is explained by arrear payments in the current year of increased salary sanctioned for the Local Fund clerk with effect from 1st October 1889 in G.O., No. 539 L., dated 7th March 1890, received after the close of the official year 1889-90, to which such charges relate.

(d) *Contingencies*—(3) *Printing Charges*.—The budget grant has been reduced by Rs. 50, as it is believed that the revised allotment of Rs. 250 will suffice, judging from the expenditure to date and the actuals of previous years.

(4) *Travelling Allowances to non-official Members*.—An enhanced provision of Rs. 1,000 has become necessary for reasons explained in this office letter, No. 331, dated 14th July 1890, reviewed in G.O., No. 1876 L., dated 30th July 1890.

(e) *Pensions*.—Rupees 110 have been added to the budget grant to provide for the increased pensionary contribution payable on the arrears of increased pay drawn for the Local Fund clerk in the current year and also on the increased increment

sanctioned for the clerk in the current year, on account of which by an oversight no pensionary contribution was provided in the original budget grant for the current year.

28. *Statement IX* explains in full detail the revised figures of receipts and expenditure for 1890-91. The receipts, including the opening balance, amount to Rs. 1,65,630, and the expenditure aggregates Rs. 1,60,920 including the reserve, leaving a balance of Rs. 4,710, which will be adopted as the opening balance in the budget of 1891-92.

ORIGINAL BUDGET FOR 1891-92.

A.—Revenue and Receipts.

29. *Opening Balance*.—The closing balance of the revised estimate for 1890-91, viz., Rs. 4,710, has been adopted as the opening balance of the budget estimate for 1891-92.

30. *Rules and Taxes*—(a) *Cess on Land*, Rs. 8,000.—The estimate of the last and previous year has been maintained unaltered in the absence of any reasonable cause for expecting improvement—*vide* paragraph 3 *supra*.

31. (b) *Tolls under Act V of 1884*, Rs. 40,000.—The calculation is based on the assumption that the toll-kist for nine months of the year 1891-92 will realize Rs. 30,000 + Rs. 10,000 which it is estimated may be realized from the advance deposit of three months' kists on account of the tolls of 1892-93 when such tolls are put up to auction in February 1892 and the proceeds credited. The present estimate of Rs. 40,000 falls short of the current year's provision by Rs. 2,000, but compares favorably with the revised estimate of Rs. 40,700. In explanation of the shortfall, I would repeat that a moderate estimate has been adopted on the ground that it is impossible to forecast the future with precision and caution is advisable in dealing with the results of an auction that will not be held for many months.

32. (2) *Education*—(a) *School-fees*.—Rs. 110 have been provided against Rs. 50 in the previous budget, as in addition to the existing four schools, it is proposed to open five additional schools in the current year and to levy fees as in the existing Board's schools.

33. (b) *Contribution*—(1) *From Municipalities*—stands at Rs. 220 against Rs. 240 in last budget. This is made on account of the inspection agency maintained by the District Board, which defrays the full cost in the first instance and recovers one-fourth from the Coonoor and Ootacamund Municipal Councils. The expenditure proposed on account of the inspection agency is Rs. 850, one-fourth of which is Rs. 212½ or Rs. 220 in round numbers. In the budget for 1890-91 the credit taken under this head was Rs. 240, being a fourth of the proposed expenditure of Rs. 970, which the Government reduced to Rs. 850 when reviewing the budget estimate without making a corresponding reduction in the credit of Rs. 240 taken.

34. (3) *Medical*—(b) *Sales of Medicines*.—Rs. 250, being the current year's allotment, is repeated, being warranted by the actuals of 1889-90.

35. (c) *Contributions from Municipalities*.—No budget provision is made against Rs. 120 in last budget which represents two-fifth contributions payable by the Ootacamund and Coonoor Municipalities on account of contingent charges connected with animal vaccine operations, the cost of which has hitherto been paid for by the Board in the first instance. No credit has now been taken, as under G.O., No. 2406 L., dated 20th September 1890, the conduct of animal vaccine operations has been entrusted to Provincial agency and the charges are to be debited to Provincial funds in the first instance.

36. (3) *Contributions from Private Individuals*.—A sum of Rs. 1,250 is now provided against Rs. 1,530 in last budget; the decline is due to withdrawal of some subscriptions hitherto made to the Devála hospital.

37. With the exception of the items noted below, the other items under (4) Interest, (5) Miscellaneous and (6) Public works need no explanation in the almost entire absence of divergence from the allotments for the current year. The items that call for notice are—

(b) *Bungalow Fees*—stand at Rs. 900 against Rs. 1,000 in last budget, and have been fixed to correspond with the revised estimate for the current year.

(c) *Rents and Produce of Land, Rs. 4.*—This sum represents the rental of the plot of land leased out for a cart-stand in the Kōtagiri ghat road payable by the contractor for 1891-92. A provision of Rs. 3 was made in the budget for 1890-91, but this was struck out by Government in the budget statement printed in G.O., No. 539 L., dated 7th March 1890, apparently because it was not a round figure.

38. (d) *Contributions*—(3) *From Private Individuals, Rs. 1,800.*—Of this sum Rs. 1,200 are promised by the leading residents of Gūdalūr and the Nilambūr-Tirumalpad as contribution towards the Gūdalūr water-supply scheme proposed for execution in the coming year at a cost of Rs. 5,000—*vide* Statement III-A. The remainder Rs. 600 is contribution agreed to be paid by planters interested in the opening of the "extension of Cockburn road," proposed as a new work in the budget for 1891-92—*vide* paragraphs 44 and 46 *infra*.

39. (7) *Contributions from Provincial Funds*—(a) *Education.*—The grant has been reduced from Rs. 810 in last budget to Rs. 20. As already explained, the Normal School, Eddapalli, for which half salary and scholarship grants were hitherto taken credit for from Provincial funds, has been closed, and there is thus nothing to take credit for on account of grants for the Normal school. The sum of Rs. 20 now provided represents the scholarship grant due from Provincial funds under Article 4, Chapter VI, of the Grant-in-aid Code, for training the Kil-Kotagiri Salary-result schoolmaster in the Coimbatore Normal School, as desired by the Educational Department.

40. (b) *General Purposes.*—The sum of Rs. 21,910 is now provided, against Rs. 14,070 in the previous year's budget. The Board's own income under this head is Rs. 6,200 in the present budget to meet an expenditure of Rs. 28,105. The deficit is Rs. 21,910, and to meet this the Government contribution is needed. The only explanation forthcoming in regard to the necessity for this grant is, as I said before, "dire necessity," the fact being that the fund is permanently unable to meet its engagements and has always required the liberal aid of Government.

The contributions during the past five years have been as follows:—

	RS.
1886-87	12,000
1887-88	19,620
1888-89	13,430
1889-90	13,000
1890-91	14,070

A detailed statement of the general purpose account is subjoined:—

Assets.	RS.
Cess on land (one-third total Rs. 8,000)	2,666
Education, fees and municipal contributions	330
Medical, sale of medicines	250
Private contributions	1,250
Choultries, bungalow fees, &c.	1,094
Sundries	100
Provincial Contribution—	
Education	20
Choultries	490
Total	6,200

Expenditure.

	RS.
In Grant I, Public Works—	
New Works—	
Civil Buildings	5,000
Miscellaneous Public Improvements	2,680
Repairs—	
Civil Buildings	500
Miscellaneous Public Improvements	1,636
Establishment, supervision cost 20 per cent. on expenditure	146
Tools and plant, 1-79 per cent.	5,440
In Grant II, Education, the whole amount	11,310
In Grant III, Medical, the whole amount	878
In Grant IV, Miscellaneous, one-seventh total cost	412
Reserve one-tenth total	103
Balance one-twentieth total	

Total 28,105
Deduct assets 6,200

Balance required to meet expenditure or in round numbers 21,905
21,910

41. (c) *Public Works.*—Credit is taken for Rs. 81,860 against Rs. 54,940, the grant of last year. A statement similar to that furnished for general purposes is subjoined containing full information regarding the financial position of this fund:—

Assets.	RS.
Balance	4,710
Land-cess (two-thirds)	5,334
Tolls	40,000
Sale of old materials	60
Municipal, District Board and other contributions	2,420
Total Assets	52,524

Expenditure.

	RS.
New Works, Communications	27,200
Repairs, Communications	68,330
Establishment, Public Works charges	600
Local Fund Engineering establishment (16,620—1,636)	14,984
Tools and plant (1,500—146)	1,354
Contingencies	520
Contribution to Government on account of tolls	9,600
Contributions to Municipalities	850
Total, Grant I	1,23,438

Grant IV—

Six-sevenths total cost	5,272
Reserve (nine-tenths)	3,714
Balance (nineteen-twentieths)	1,960
Total, Expenditure	1,34,384
Deduct Assets	52,524
Balance required to meet expenditure	81,860

The Provincial contributions for public works were as follows during the past five years:—

	RS.
1886-87	62,000
1887-88	64,380
1888-89	65,520
1889-90	66,000
1890-91	54,940

In reference to this subject the Board can only reiterate the remark that "the peculiar circumstances of this district are well known to Government. Its ordinary assets, derived chiefly from tolls, are exceptionally small, and its requirements and expenditure exceptionally great." Furthermore, as was observed in previous budget reports, "it is evident that without very considerable, regular and systematic assistance from Provincial funds, this Board would be utterly unable to make or keep up the roads required." The grant now solicited is absolutely necessary to enable the Circle Board to carry out the works that are considered requisite.

The Provincial contribution for public works now asked for is at first sight large, but it must be remembered that the Board's responsibilities have been very considerably increased of late by the transfer to its charge of the Ootacamund-Gudalur cart and bridle roads, for which the increased contribution is mainly required. Leaving this out of account, the contribution is more or less on a par with that made in previous years.

42. (d) *Choultries*.—The entry of Rs. 490 has been repeated.

43. *The total receipts* amount to Rs. 1,62,490, against Rs. 1,50,030 in the last budget and Rs. 1,65,630, the revised estimate of 1890-91.

B.—Expenditure.

44. *Grant I—Public Works—(a) New Works—(1) Communications*.—Rs. 27,200 have been provided against Rs. 32,640 in the budget of 1890-91 and Rs. 33,560 revised estimate. The works proposed are enumerated in Statement III-A with details of outlay, regarding which the following brief descriptive notes are furnished for the information of Government:—

(1) *Opening road to Church-Kotagiri*, Rs. 1,200.—This work was entered in the last budget but deferred by Government for want of funds. The necessity for it has been explained in paragraph 36, item 5 of the last budget report, reviewed in G.O., No. 539 L., dated 7th March 1890.

(2) *Improvement, Yellenhully-Karteri road*, Rs. 1,500.—This road branches from the fifth mile of the main road from Ootacamund to Coonoor and runs by the Karteri Falls to Karteri and Kullakumby. In addition to its general utility as a district communication it is much used by visitors to the Falls. As the road is neither metalled nor gravelled, it becomes very heavy for wheeled traffic during the monsoon. The road has been considerably improved from the provision of Rs. 1,000 made in last budget with which 12 furlongs have been coated with 4 inches of gravel. It is proposed to spend the allotment now made in the same way.

(3) *Improvement, Ootacamund-Kullakumby road*, Rs. 3,000.—The work now proposed is a continuation of the sanction made in last year's budget. With the provision of Rs. 3,000 sanctioned last year, about 3 miles of widening and 1 mile of metalling have been carried out in the current year (1890-91) and the remainder of the improvement is now provided for. Reference is solicited to item 4, paragraph 36 of the last budget report, for explanation *in extenso* regarding the necessity of this work.

(4) *Improvement, Governorshola road*, Rs. 2,000.—This road is in the immediate vicinity of Ootacamund and traversing as it does a beautiful tract of country, is a favorite carriage drive. It has never been metalled or gravelled, and the natural soil being very soft, it is so much cut up by the heavy forest traffic which passes over it

as to be almost impassable for wheeled traffic in bad weather. The total length is four miles, of which about three miles are used by wheeled traffic. Of this length, the worst sections, aggregating two miles, will be gravelled. The proposed improvement is most desirable.

(5) *Opening road from Ootacamund to Aramby Forest and Marlimund*, Rs. 4,500.—The Aramby forest covering about 430 acres along the north-western boundary of the Ootacamund settlement forms, with adjacent plantations, one of the chief sources of fuel supply to the town from which, however, it is almost entirely cut off, but for a rough cart-track leading from the Rifle range and brickfields, which the proprietor of the Brookhampton estate has continued for half a mile to his estate by a private road. This road he consents to surrender to Government without compensation for conversion into a public road on condition that it is extended and connected with the Sigur road. The concession is valuable and should be secured, as not only does it benefit the Forest Department (which is prepared to contribute Rs. 500) by affording access to the western section of the Aramby forest which was previously cut off by the estate, but it is also of general utility to the district as it opens up a fine piece of country most suitable for house-sites and farms. For these reasons the Collector has recommended the Board to take over the road and run it right through from 2nd mile Sigur road to the 4th mile Connemara road. The total length will be three-and-half miles and the cost Rs. 4,500, deducting the Forest contribution of Rs. 500 which is not recoverable as a cash contribution; hence no credit has been taken in the receipt side. The Forest Department will do work to the value of Rs. 500 and has already commenced operations on one section of the proposed road. Besides its utilitarian advantages, the road will form a most charming carriage drive.

(6) *Construction of Bridges—Coonoor-Kullakombai road*, Rs. 5,000.—This road which is one of the most important in the district has three unbridged streams. The first two in 3rd and 9th miles, respectively, are negotiable by the paved causeways with which they are now provided, but the third stream near the bottom of the valley at Kullakombai is fed by extensive drainage. Every heavy fall of rain, occurring in the slopes above, brings down a flood that sweeps across the road with such velocity as to intercept all traffic, even when the actual water-depth is insignificant. These interruptions are so frequent as to cause very great inconvenience. The velocity of the stream moreover constantly disturbs and deranges the stone-work of the causeway constructed through the bed and thus the crossing is always in bad order. The construction of a bridge at this place is, therefore, necessary and most desirable. The breadth of the stream is 30 feet and the banks being high and well defined, there will be no difficulty about the erection of a single span iron-girder bridge, for which provision is now made.

(7) *Extension, Cockburn road*, Rs. 2,000.—This road ends at present at the Herianhutti bungalow, and from this point a private track leads on to Burnside, Deepdale and some six or seven other estates. At the very urgent solicitation of the proprietors or managers of these estates it is proposed to take up this track for a length of 1 mile 5 furlongs and convert it into a cart-road. This length will reach a central point that will serve all the estates, and afford the facilities that are so greatly needed for the conveyance of manure and general supplies. The planters interested in the estates have agreed to contribute Rs. 600 or about one-third of the cost of the proposed extension.

(8) *Remetalling portion, Ootacamund-Gudalur road*, Rs. 8,000.—This road has just been handed back to the District Board by the Public Works Department, who have had charge of it for the last six years. This road is 30½ miles in length (two miles being within station limits at Ootacamund) and has been metalled throughout. The metalling in the first section of 10 miles was carried out about eight or nine years ago and in some places is so worn out that renovation is most necessary. The Public Works Department has just spent Rs. 9,600 in remetalling 2 miles between the 3rd and 5th milestones and it is now proposed to coat about 2½ miles more between the 5th and 10th miles with metal.

45. (2) *Civil Buildings*.—Budget provision nil.

46. (3) *Miscellaneous Public Improvements*.—A sum of Rs. 5,000 has now been provided on account of the Gúdalúr water-supply project against a nil budget provision in the last budget. The large town of Gúdalúr has no good water-supply and the hot months and are always more or less polluted by town filth and sewage. The town is remarkably unhealthy and this is undoubtedly due in some measure to want of good water. A stream of pure hill water crosses the ghát road about a mile above the town and it is proposed to construct a small dam across this stream and carry its water to the town by an iron pipe, distributing it at short intervals along the main street by pillar fountains and hydrants. In the budget for 1887-88 a scheme for supplying the town with water was entered and an allotment of Rs. 3,000 was sanctioned by Government. But the design was rejected by the Superintending Engineer, because the Board could not then afford to pay for iron piping. The project seems then to have been dropped mainly owing to the indifference displayed by the inhabitants who refused to contribute a farthing towards the cost. I regard the scheme as the most important feature in the budget and have revived it accordingly, as contribution to the extent of Rs. 1,200 have now been promised.

47. (b) *Repairs*—(1) *Communications*.—The sum of Rs. 68,330 is provided against Rs. 54,510, the budget provision of last year, and Rs. 65,750, the revised estimate. The increase of Rs. 13,820 as compared with budget provision is accounted for as follows:—

	Increase. RS.	Decrease. RS.
(1) Transfer to the Public Works Department of 7 miles of Maisur-Karkur ghát road for which the annual maintenance provision was		3,500
(2) Addition to list of roads	16,360	..
(3) Increased maintenance provision	960	..
Total	17,320	3,500

The net increase is thus Rs. 13,820.

Item 1—Transfer to the Public Works Department.—This is the portion of the Maisur-Karkur ghát road that forms part of the Gúdalúr-Vayitri line, which is being taken up for thorough reconstruction as a Provincial communication and which it has been arranged to hand over to the Public Works Department on the 1st April 1891. The section is from Gúdalúr 14th mile to the Devála road junction 21st mile = 7 miles; and at the sanctioned maintenance rate of Rs. 500 per mile, the sum entered above as the amount to be transferred is arrived at.

Item 2—Additions.—The additions that have caused the increase are—

	RS.
(a) Ootacamund-Gúdalúr road, 28½ miles at Rs. 500 each = ..	14,250
(b) Do. do. Bridle road, 21 miles, at Rs. 60 each = ..	1,260
(c) Devála Hospital road, 2 miles, at Rs. 250 each = ..	500
(d) Kótagiri Town Lanes, ½ mile	100
(e) Kullar-Kulloor Bridle road, 5 miles, at Rs. 50 each = ..	250
Total	16,360

The Ootacamund-Gúdalúr road and Bridle road have been transferred from the Public Works Department to the District Board and the amounts entered are what are necessary for their upkeep. The main road is metalled throughout and has to be maintained as a first-class communication.

(c) The Devála hospital road is a length of 2 miles leading from the Devála town to the hospital. It was heretofore maintained as a bridle-path, but has a considerable cart traffic; and at the request of the local public, the Board has decided to

maintain it as a cart-road. As it will need a large amount of work in drawing formation and blasting to put it into order for wheeled traffic, a sum of Rs. 500 has been entered. After a couple of years all requisite work should be completed and the maintenance can be reduced to Rs. 200.

(d) *Kótagiri Town Lanes*.—These are the streets and lanes in the native part of the town that have never previously been maintained, but complaints having been made about their condition, some repairs were carried out from Sanitation funds during 1890-91 in the absence of a regular budget provision. A regular provision is now made.

(e) The Kullar-Kulloor Bridle road was newly opened during 1890-91 and provision for its maintenance is now made. Its length is 5 miles and the allotment proposed is at the rate of Rs. 50 per mile.

Item 3.—The increase maintenance provision appertains to the following roads:—

	RS.	Increase. RS.
(a) Ootacamund-Kullakombai Road—		
Alteration from 17 miles at	70 = 1,190	610
to 18 miles at	100 = 1,800	
(b) Kótagiri Station Road—		
Alteration from 5 miles at	60 = 300	300
to 6 miles at	100 = 600	
(c) Toll huts—		
From 9 huts	200	50
To 11 huts	250	
Total	960	

(a) The Ootacamund-Kullakombai road has been increased in importance owing to the development of traffic. The maintenance rate of Rs. 70 per mile is found insufficient and has therefore been raised to the usual maintenance allowed for cart roads in the district. The actual length is 18 miles and this correct mileage is now entered.

(b) *Kótagiri Station roads*.—These roads though heretofore entered as five miles aggregate an actual length of 6 miles. The correct length is now entered and the rate is raised to the usual district allowance for cart-roads. The roads are much used for carriage traffic and it is necessary to keep them in thorough order.

(c) *Toll Huts*.—The increased provision of Rs. 50 made is on account of the maintenance of two additional toll-bars, Sandy Nulla and Black Bridge, on the Ootacamund-Gúdalúr road, the transfer of which to the Board is now under the consideration of Government.

48. (b) *Civil Buildings*.—Rs. 2,680 are allotted against Rs. 1,980 in the previous budget. The increase of Rs. 700 is entered for additional maintenance provision needed for travellers' bungalows (Rs. 300) and hospitals (Rs. 400). There are 8 bungalows maintained in the district and they are situated in exposed positions and subject to considerable wear and tear from the action of the weather, &c. It is, therefore, found necessary to make this increase in the amount allowed for maintenance.

Hospitals.—For the same reasons the hospital allowance has been raised. There are three hospitals each with detached contagious ward, numerous out-houses and Apothecary's quarters attached. All the buildings, except the hospital itself at Kótagiri, are old and by no means substantial structures and repairs of one sort or another are constantly needed. The increased provision is therefore absolutely necessary.

49. (3) *Miscellaneous Public Improvements*.—Rs. 500 is the provision for the improvement and maintenance of the seedlings planted out during 1889-90 and also for the conservancy of existing avenues.

50. Under heads (c) Establishment, (d) Tools and Plant and (e) Contingencies, the allotments of the previous budget are maintained unaltered.

51. *Contributions to (1) Provincial Funds.*—Rs. 9,600 are now allotted as compared with Rs. 10,800 in the last budget and Rs. 9,880, the figures of the revised estimate for 1890-91. The provision now made being a trifle under the actuals provided in the revised estimate needs no comment.

52. (3) *Contributions to Municipalities.*—Rs. 850 are now allotted as in the last budget. This sum comprises two items, viz., a contribution of Rs. 100 to the Coonoor Municipality on account of repairs to be executed for the District Board portion of the old Forest road, Coonoor, for 1891-92—*vide* paragraph 24 *supra*; and also a contribution of Rs. 750, being the second and last instalment due to the Ootacamund Municipality towards improving the section of the Ootacamund-Kōtagiri road within Municipal limits sanctioned in G.O., No. 539 L., dated 7th March 1890.

53. *Total Grant I—Public Works.*—This total is Rs. 1,33,400 against Rs. 1,21,750, budget estimate of the previous year, and Rs. 1,35,990, the total of the revised budget for 1890-91.

54. *Grant II—Education—Inspection.*—A sum of Rs. 850 is now provided as in the last budget on account of the inspection agency maintained by the District Board. The Educational Department recommended the grant of a peon on Rs. 8 with usual allowances to the Inspecting schoolmaster, Nilgiris, but the Board cannot support any addition to the cost of an agency, the results achieved by which have not hitherto been brilliant.

55. (b) *Normal Schools.*—No budget provision is necessary as the school has been closed for good.

56. (d) *Elementary Schools—(1) Salaries of Masters—*

	RS.	RS.
Fixed	1,340 against 780 last budget.	
Results	340 ..	160 ..
House-rent	150 ..	80 ..
(3) Miscellaneous	150 ..	70 ..

The increase in the first item is due to the proposed opening of five new schools in addition to the four existing Board's schools and to the proposal to increase the pay of all Board's school-teachers in this district as an incentive to better work from Rs. 10 to 12 per mensem, except the Kil-Kōtagiri school-teacher, who is paid Rs. 15 per mensem. Provision for two new schools was made in the current year's budget, but neither has yet been opened as reported to Government in letter No. 651, dated 21st October 1890. Government in its Order, No. 2290 L., dated 8th September 1890, directed the Board to seriously consider the question of extending its educational operations either by opening fresh schools or by giving grants to a larger number of institutions and at higher rates. The Board is in favor of the latter measure and has called for advice from the Inspector of Schools, Southern Circle; his reply is awaited. Should the Board eventually decide the question in favor of extending its educational operations by grants, the allotment made for opening fresh schools in the coming year will be transferred to head "Grant-in-aid" and managers of private schools will be more liberally and extensively aided with grants—salary and results. The addition to Result Grants and (c) Miscellaneous is provided on account of the proposed new schools.

House-rent.—Rupees 150 have now been allotted against Rs. 80 in the last budget to meet the rental charges of the existing schools at Aravenghant, Kairbetta and Sullikodu and of the five new schools proposed to be started. As the Board has no permanent success of these schools, it is unable to consider the propriety of erecting school-houses in each of those villages. The Kil-Kōtagiri school has a building of its own and hence no provision is made for house-rent in Statement IV-A which contains in detail the statistics of these elementary schools.

The increase of Rs. 80 now provided under Miscellaneous is due to the provision made for furniture during 1891-92 and to increased provisions under Maps and books and Miscellaneous charges owing to the proposal to open fresh schools in the coming year.

57. *Grants-in-aid—(1) Salary Grants.*—Rupees 2,200 have been allotted against Rs. 1,700 in the previous budget. The increase is due to the recognition of six schools for new grants in the current year and to increased grants in the case of teachers who have recently qualified themselves for the profession under the educational rules. It further includes provision for new grants to be awarded in case of four new schools in the coming year. A comparison of Statement IV-B, submitted for 1890-91 with that now submitted, explains in detail the reason for the increased provision and the variations in individual cases. (2) The small addition of Rs. 20 to results grants calls for no special notice.

58. (b) *Contributions to (2) other District Boards.*—A sum of Rs. 100 has now been provided against a nil budget provision to be paid as contribution to the Coimbatore District Board as cost of training the Board's Kil-Kōtagiri school-teacher, who is an untrained man, in the Coimbatore Board Normal School as desired by the Educational Department.

59. (g) *Miscellaneous—(1) Purchase of Books.*—Rupees 50 have now been allotted against Rs. 30 in last budget and shown by mistake under head (e) Grants-in-aid (4) Miscellaneous. The provision is intended for aiding poor Badagas in the purchase of slates, books, &c.

(3) *Miscellaneous.*—A sum of Rs. 90 has now been provided against a nil budget provision in the previous year as stipends at Rs. 7 a month, tenable for one year, for the Kil-Kōtagiri school-teacher while under training in the Coimbatore Normal school.

60. *The total expenditure under Grant II*—is Rs. 5,440 against Rs. 5,540, the budget grant for 1890-91, and Rs. 4,890, the revised allotment.

61. *Grant III—Medical Services, Vaccination, Sanitation and Public and Charitable Institutions.*—The following are the only sub-heads under this grant in which variations are observable:—

	Budget for 1891-92.	Budget for 1890-91.
(b) Vaccination—		
(2) Contingencies	20	300
(c) Sanitation—		
(1) Improvement of water-supply	250	120
(2) Do. of village-sites	250	130
(5) Other sanitary outlay	200	980
(b) Public Bungalows—Establishment	1,090	
(g) Contribution to Provincial Services—		
(1) Medical College	110	210
(2) Vaccine Inspecting Agency	230	150
(3) Medical Reserve Staff	80	60
(7) Cost of lymph supplied from Government depôt	120	
Contributions to—		
(3) Municipalities	500	
(4) Private Institutions	500	
(h) Miscellaneous—		
Rewards for killing dogs	30	20

Under *Vaccination (2) Contingencies*—a considerable reduction in the past year's budget estimate has been made as local bodies have been relieved of the conduct of animal vaccine operations, which, under G.O., No. 2406 L., dated 20th September 1890, is in future to be carried on by Provincial agency at Provincial cost. The small provision now made is for incidental charges such as printing charges of forms of vaccine department, purchase of stationery, &c.

Under the sub-heads detailed above under *Sanitation* a total increase of Rs. 250 over the past year's budget estimate has now been provided to meet all demands for petty sanitary works as experience has shown that the past year's budget provision

was insufficient, thus rendering necessary a revised allotment equivalent to the provision made for 1891-92.

(b) *Bungalows—Establishment.*—Under this head, an increase of Rs. 110 over the corresponding entry in the last budget has now been provided. This is due to the proposal to entertain a bungalow sweeper on Rs. 9 for duty at the Devála bungalow which is now in charge of a sweeper, who in addition to his duties proper relating to conservancy holds also the key of the Devála bungalow. The combination of these duties in a sweeper on Rs. 9 per mensem, works very badly and must be discarded. It is proposed, therefore, to divide the duties hitherto combined and to confine the sweeper to his legitimate duties, appointing a separate sweeper for the bungalow affairs with orders to assist the town sweeper in his spare time.

Under (g) *Contributions to Provincial Services*—Medical College, Vaccine Inspecting Agency, Medical Reserve staff, Cutlers' establishment, the actuals of the previous year have been repeated with reference to G.O., No. 641 L., dated 2nd April 1887. Under Cost of Lymph supplied from Government depôt, a sum of Rs. 120 has now been provided against a nil budget provision on account of cost of lymph that will be obtained from the Government depôt by the District Board for the use of its vaccinators, as the District Board Animal Vaccine Depôt at Ootacamund will have to be abolished with effect from the commencement of the next official year, by which time it is presumed the Provincial depôts will be in full swing.

The provision of Rs. 500 made respectively under (3) Contributions to Municipalities and (4) Private Institutions against a nil provision in last budget represents proposed contributions from Local funds towards the upkeep of the Coonoor Municipal Hospital and St. Bartholomew's Hospital, Ootacamund, for the year 1891-92 for reasons already detailed in paragraph 26 *supra*.

A small addition of Rs. 10 has now been made under "Rewards for killing dogs and snakes" being warranted by the actuals of the last year and expenditure to date.

62. The other items under this grant do not vary from the previous year's budget figures; hence the explanations furnished in the last budget report with reference to these items still hold good.

63. *Total Grant III.*—The total expenditure amounted to Rs. 11-3-10 as compared with Rs. 10,100, the budget grant, and Rs. 10,850, the revised estimate for 1890-91.

64. *Grant IV—Miscellaneous.*—The following are the items under this grant in which variations are noticeable in comparison with the past year's budget figures:—

	Budget, 1891-92.	Budget, 1890-91.
	RS.	RS.
(a) Controlling establishment at the Presidency	650	580
(c) Local Board's office establishment	840	770
(d) Contingencies—Travelling allowances to non-official members	2,000	1,000
(e) Pensions	220	170

Under item (a) the figures advised by the Accountant-General for the previous year have now been adopted in accordance with the rules.

Under (c) *Local Board's office—Establishment*, the increase makes provision for the salary increment of Rs. 5 due for the ensuing year to the Local Fund clerk and includes also the case of the District Board's office peon for whom a monthly increase of Re. 1 to his present pay of Rs. 9 is proposed for sanction. The peons in the Collector's office draw from Rs. 10 to Rs. 11 per mensem and there appears no reason why the Board's office peon should occupy a worse position than the peons in the Collector's office. The District Board Engineer's office peon also gets Rs. 10 per mensem.

(d) *Contingencies—Travelling allowances to non-official members.*—Under this head, an increase of Rs. 1,000 over the corresponding entry of Rs. 1,000 in the last budget has now been entered. The attendance of members at Board's meetings has improved most remarkably of late and the original allotment of Rs. 1,000 is found quite insufficient as will appear from the enhanced provision made in the revised estimate for

the current year. The Government insists on a meeting being held every month in the year; this fact coupled with the greatly improved attendance, renders an increased provision absolutely necessary.

(e) *Pensions.*—The increased provision is necessitated by the further contribution payable on the increment to be drawn by the District Board clerk. This circumstance explains an increase of Rs. 10 which added to Rs. 210 that should have been fixed as the budget estimate for 1890-91 instead of Rs. 170, which was then incorrectly entered, makes Rs. 220, the provision now made.

65. The other items under this grant remain the same as in the previous year, and call for no remarks.

66. *Total Grant IV.*—The aggregate expenditure under this grant is Rs. 6,150 against Rs. 4,960, the budget estimate for 1890-91 and Rs. 6,120, the revised estimate for the same year.

67. *Reserve, Rs. 4,130.*—As required by the rules this is calculated at one-tenth of the Board's net income exclusive of contributions assigned for special purposes—

	RS.
Land-cess	8,000
Tolls	30,400
School-fees	110
Sale of medicines	250
Private contributions	1,250
Choultries, &c.	1,090
Sundries	100
Sale of old materials	60
Total	41,260

(one-tenth of Rs. 41,260 is Rs. 4,126 or Rs. 4,130 in round numbers.)

68. *The Grand Total of Expenditure* amounts to Rs. 1,60,430 against Rs. 1,60,920, the revised estimate for 1890-91 and Rs. 1,34,645, the actuals of the previous year.

69. *Balance, Rs. 2,060.*—This sum is calculated at 5 per cent. upon the actual income as required by the rules in force.

70. The district map to accompany the budget and a proposition statement showing the additions and changes in the strength and emoluments of establishments existing and proposed are forwarded.

71. It will be observed that the budget for 1891-92, as framed by the District Board, closes with a deficit of Rs. 2,220 under General Local funds, which I do not see how to avoid without sacrificing useful proposals.

From W. F. DEFABECK, Esq., M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 17th January 1891, No. 30.

I have the honor to state that the allotment made in Grant III of the budget estimate of the District Board of the Nilgiri district for the year 1891-92, for the maintenance of the dispensaries, is sufficient and calls for no remarks, being the same as the current year's grant.

From Surgeon-Major J. A. LAING, Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 17th January 1891, No. 192-S.

I have the honor to report, for the information of Government, that the Nilgiri District Board have made provisions of Rs. 6,890 and 1,400 for sanitation and vaccination, respectively, for the ensuing year. Both the allotments may be accepted. Of the former, Rs. 5,000 are to be devoted to the Gúdalur water-supply scheme, which is to be put in execution in the coming year.

From H. B. GRIGG, Esq., M.A., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 22nd January 1891, No. 595.

I have the honor to submit my remarks on the educational portion of the budget estimate of the Nilgiri district for 1891-92.

2. *Receipts*.—The educational assets, excluding land-cess contribution, amount to Rs. 350, as shown below:—

	Rs.
School-fees	110
Contribution from Municipalities	220
Do. Provincial funds	20
Total	350

The items have been explained in detail in the President's covering letter. The credit taken for Rs. 20 as scholarship grant from Provincial funds for training a teacher may be accepted. I would add Rs. 50 for results grants for IV standard if the Yeddapalli school is established, and a sum of Rs. 200 for grants from Provincial funds towards the erection of simple school sheds for Board schools under the operation of revised Article 5 of Chapter X of the Grant-in-aid Code.

3. *Charges*.—The estimated charges amount to Rs. 5,440, against Rs. 5,540, the budget estimate of the current year, and Rs. 4,653, the actuals of 1889-90, as per details furnished below:—

	Actuals, 1889-90.	Estimate, 1890-91.	Estimate, 1891-92.
	Rs.	Rs.	Rs.
Inspection	737	850	850
Training schools	1,443	1,720	
Board schools	829	1,090	1,980
Salary grants	1,351	1,700	2,200
Combined grants	213		
Results grants	72	150	170
Contributions to other District Boards			100
Miscellaneous	8	30	110
Total	4,653	5,540	5,440

N.B.—The entries under "Actuals of 1889-90," against "Salary and Results grants," as given in the President's statement, do not correspond with those in G.O., dated 8th September 1890, No. 2290.

4. *Inspection*.—The figures of the current year's budget are repeated. The Inspector of Schools recommends the appointment of an additional inspecting schoolmaster. Considering the present education and financial condition of the district, I do not consider any additional expenditure under this head is justifiable from Local funds; but I am considering the expediency of seeking the sanction of Government for providing a Sub-Assistant Inspector for the charge of the Nilgiri district and the Malabar portion of Wynad where education is extremely backward.

5. *Training Schools*.—The Normal school at Yeddapalli was abolished as per G.O., dated 17th October 1890, Mis. No. 2671 L. No entry has, therefore, been made under "Training schools." But Rs. 90 provided under "Miscellaneous Charges" for the stipends of a teacher proposed to be trained in the Coimbatore Normal school should have appeared under this head.

6. *Board Schools*.—The increased allotment is due mainly to the proposed opening of five new schools on the salary-results system. In the present state of education in the district, I consider that the number of salary-results schools should be increased, as opportunity arises, and that, in addition to the enhanced rate of stipend proposed by the Board, results remuneration should be allowed at maximum rates.

If this is done, masters of very fair qualifications should be secured. The Normal school at Yeddapalli having been abolished, I understand that there is sufficient material in that locality for a large Upper Primary school. I beg to recommend that an additional provision of Rs. 430 be made for a salary-results school on the marginally-noted scale. The provision for house-rent, furniture, maps, books, &c., to Board schools has my approval.

7. *Salary and Results Grants*.—The increased allotments are necessary. 8. *Contribution to other District Boards*.—A sum of Rs. 100 has been provided as a contribution to the Coimbatore District Board for training a teacher of one of the Board schools in the Coimbatore Normal school. I do not think that the Coimbatore Board will press for such payment as, practically, no additional expenditure will be incurred on his account, and Government makes no such claims in similar cases for training teachers of Board schools in the Teachers' College, Saidapet. The allotment may therefore be struck out.

9. *Miscellaneous*.—The allotment under this head of Rs. 50 for aiding the poor Badaga children in the purchase of slates, books, &c., has my strong support. I do not think that all the aided schools in the district are provided with suitable accommodation and furniture. At any rate, there will be a necessity for repair-grants, and I beg to recommend that Rs. 100 be allotted for these purposes; also, that Rs. 400 be provided for school-sheds for Board schools, for which a moiety of cost has been allowed as a credit from Provincial funds.

10. Should my proposals be sanctioned, the budget will stand thus:—

	Rs.
Inspection	850
Training schools	90
Board schools	2,410
Salary grants	2,200
Results grants	170
Miscellaneous	550
Total	6,270

From C. F. MacCARTIE, Esq., President, District Board, Nilgiris, to the Chief Secretary to Government, dated Ootacamund, 29th January 1891, No. 881.

The educational authorities recommend the opening of a Board Upper Primary school at Yeddapalli in place of the Normal school at that station which was closed with effect from 1st November last—vide G.O., dated 17th October 1890, Mis. No. 2671 L.

2. The above proposal has also the sanction of the Director of Public Instruction—vide his No. 11817, dated 21st November 1890.

3. The Board approved the proposal at its meeting held on 19th December 1890—vide copy of resolution enclosed.

4. The scale of establishment proposed by the Educational Department is as follows:—

One Head master on	Rs.
One Assistant Master	15 per mensem.
	10 "

A proposition statement is attached.

5. Funds can be met from the provision made for Primary education in the budget for 1891-92 by striking out one or two Lower Primary schools for which provision has therein been made.

6. Under these circumstances, the sanction of Government is requested to open the Upper Primary school with effect from 1st April next.