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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.
B.P. No.

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*Proceedings of the Madras Government, Financial Department,
29th January 1872.*

No. 119. Read the following Proceedings of the Board of Revenue, dated 16th December 1871, No. 5063 :—

From the President of the Local Fund Boards, dated 14th October 1871, No. 15.

ABSTRACT.—Forwarding Budget Statements for 1872-73, with certain explanation regarding the receipts and expenditure in the Neilgherry Circle.

From the same Officer, dated 25th November 1871, No. 17.

ABSTRACT.—Soliciting sanction for the entertainment of a Peon for the Local Fund Board's office.

From the same Officer, dated 9th December 1871, No. 19.

ABSTRACT.—Requesting Board to make provision for excess allotment for vaccination in the Local Fund Budget for 1872-73.

From the Sanitary Commissioner, dated 25th October 1871, No. 59.

ABSTRACT.—Stating that the Neilgherry Local Fund Budget contains provision for Sanitary and Conservancy purposes.

From the Director of Public Instruction, dated 26th October 1871, No. 1,929.

ABSTRACT.—Stating that the Educational Budget provision for 1871-72 for the Local Fund Circles of Coimbatore is appropriate.

The Local Fund Budget Estimates of the Neilgherry Circle for 1872-73 are submitted for the orders of Government with the following remarks.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 65,230 made up as follows :—

	RS.
1. Balances...	...
2. Allotments from General Revenue ...	44,790
3. Rates and Taxes...	19,690
4. Contributions, etc. ...	170
5. Endowments, etc. ...	480
6. Miscellaneous...	100
Total...	65,230

3. Under the head "Balances" the sums noted in the margin are shown and are the same as those exhibited in the current year's revised Budget by the President, but according to the sanctioned printed Budget the expected balances are as follow :—

	RS.
Road Fund.....	1,656
Union Fund.....	200
Endowment Fund.....	do. 1,456

	RS.
Road Fund...	130
Union Fund...	...
Endowment Fund ...	minus 100

It is thus apparent that no portion of them can be forward in the present Budget. In future the President will enter in his Budgets the excesses which he expected when preparing the Budget of the current year, but the which he has reason to expect will remain at the end of it.

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4. The cess on land is given as Rupees 1,800, which is Rupees 600 more than that estimated during the current year. The old half Anna cess yielded Rupees 900 and this is exactly double.

5. A sum of Rupees 5,450 is entered against House-tax. The President states that the tax is to be levied in the 24 Unions which it is proposed to establish within the circle, and which are detailed in Statements III. and III.-A. A separate communication on the subject of the formation of these Unions has been laid before Government with the Board's support.

6. Of the Rupees 175, shown as the contributions from the Municipalities, Rupees 100 is from the Ootacamund and Rupees 75 from the Coonoor Municipality representing their shares of the Inspectional charges debitable to this circle. As the Municipal and Local Boards have to contribute their respective shares direct to Provincial Funds this entry must be omitted.

7. The receipts, Rupees 474, on account of Chuttrums are made up of Rupees 360,* the Government grant for twelve Chuttrums, and Rupees 114 to be provided for the Ootacamund Agrapharam Chuttrum.

The grant for this Choultry sanctioned by Government is Rupees 4 per annum or Rupees 50 per annum, and no orders have yet been passed by Government on Board's Proceedings, dated 28th June 1871, No. 2,593, in which the Commissioner's report that Government were bound to maintain an establishment costing Rupees 10 a month was submitted to them. In their order on this year's Budget, Government directed that the institution should continue to be managed as hitherto. Adding Rupees 50 to Rupees 360 the total Government grant for the Chuttrums will be Rupees 410, which has now been entered in lieu of Rupees 474. The assets will thus amount to Rupees 64,990.

8. STATEMENT I.-B., EXPENDITURE.—The proposed expenditure is Rupees 70,200 classified as follows:—

	RS.
Grant I.	20
Do. II.	4,390
Do. III.	1,300
Do. IV.	790
Total...	70,200

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—The total assets of the Road Fund as per Statement II. are Rupees 58,430 and the proposed expenditure is Rupees 63,910, leaving a *minus* balance of Rupees 5,480. This balance is inadmissible under Rule II. and Clause VI. of Rule XXX.

10. The grant from Provincial Funds for the Circle Road Fund is Rupees 44,790, but Rupees 1,000 of this must be transferred to the General Fund to meet the charges incumbent on it, as ordered by Government in the current year.

11. The Reserve is given as Rupees 6,500, which is a little more than 11 per cent. on the expected receipts of the year, but according to the rules only 10 per cent. thereof should be set apart. The correct sum is Rupees 5,840, of which only Rupees 1,000 is retained. This is, the Board admit, an utterly insufficient provision for incomplete works, and for unforeseen damages to ghauts and delays in collecting the demand of land cess, but if the grant from Provincial Funds is to be limited to the amount given in the current year nothing else can be done.

12. STATEMENT II.-A., PART I., NEW WORKS.—Part I. contains five items with a total allotment of Rupees 12,500.

13. The estimate for the 2nd item being below Rupees 1,000 has been transferred to an Appendix which has been prepared in this office. The 5th item is for Petty New works and has also been shown in the Appendix.

14. Five sanctioned road works which appear in the list of New and Incomplete works appended to Government Order, dated 21st July 1871, No. 301, are altogether omitted from the Budget. The amount stated therein as required to complete them was Rupees 66,396, of which only Rupees 2,240 could be provided.

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15. The 3rd item is the new Kottagherry Ghaut trace, i. e., from Kotagherry to Mettapolliem. It will be observed from the Board's

* Herewith sent.

Proceedings,* dated 22nd June 1869, No. 4,501, that Colonel Walker estimated the cost of the project at Rupees 70,000 for fifteen miles at Rupees 5,000 per mile, that neither Mr. Brecks nor Colonel Farewell considered the work urgently called for, and that the maintenance allowance of the old ghaut road was raised from Rupees 550 to Rupees 1,500, pending the construction of the new ghaut line.

16. In paragraph 3 of his letter,† the President states that the Local Fund Board strongly urge the desirability of the work and that he is assured that the planters in the neighbourhood are prepared to raise a subscription in aid of any allotment for it that may be sanctioned by Government in the present Budget. He gives figures to show that if the work is done by convicts there will be an important saving in the Jail Budget.

† Dated 14th October 1871, No. 15.

17. The allotment for the 4th item which is also unsanctioned has been reduced by Rupees 1,000 to make up for the corresponding deduction from the Provincial grant noticed in paragraph 10 *ante*.

18. The commencement of fresh works whilst old ones remain incomplete is seldom expedient, but in this case both the area and the funds of the circle are so limited that it is safest to assume that the Local Board know best what is most wanted.

19. PART II., REPAIRS.—Part II. (Repairs) comprises ten items with an aggregate assignment of Rupees 33,510. Some maintenance grants have been raised and some lowered, but the total expenditure remains the same as in the current year.

20. The only other items appertaining to Grant I. which need remark are the allotment for Tools and Plant which is reduced to Rupees 460 and the allotment for Educational works which will be explained below. The total of the grant is thus Rupees 57,900.

21. GRANT II., EDUCATION.—Grant II. (Education) is made up of—

	RS.
1. Payment for Inspection ..	780
2. Union School charges ...	3,190
3. Grant-in-aid ...	420
Total...	4,390

22. The 1st item (Rupees 780) is made up of Rupees 480, being the share of the cost of Inspection chargeable to this circle, and Rupees 300, the salary of an Inspecting Schoolmaster for the whole year. The Director of Public Instruction reports‡ that the Deputy Inspector from

Coimbatore merely visits the hills for a few days once a year in company with the Inspector of the division, and that therefore the sum chargeable to the latter circle might be taken at Rupees

200. Under the arrangements which it is now

proposed to carry out from the commencement of 1872-73, the Board of Revenue are inclined to think that the Deputy Inspector will have to visit the Hills more than once in the year so that the sum of Rupees 480, as originally proposed by the Director and provided for in the Budget, should be retained. Rupees 180, the contributions from Municipalities, must (as has been remarked above) be excluded from the Budget. The item is thus reduced to Rupees 600.

23. The details of the 2nd item are given in Statements III. and III.-A.

24. STATEMENT III., UNION FUND RECEIPTS AND CHARGES.—The receipts of the Union Fund are given as Rupees 5,450 and the expenditure as Rupees 5,260, leaving a balance of Rupees 190. Amongst the charges are those noted in the margin. The provision of Rupees 600 for doors and windows appears from the

	RS.
1. Allotment for Public Works	600
2. Payment for Inspection	780

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President's report on the subject of the formation of Unions to be intended for fitting doors and windows to 24 thatched School-houses, which are to be built by the headmen of each Union. The charge is shown under Grant I, but not in Part I. of the Budget. The omission has been supplied in this office.

25. The Rupees 600 allotted for Inspection charges must be paid from the General Fund and not from the Union Fund, and the details thereof should not be entered in the statement, as already pointed out in paragraph 11 of the Revenue Board's Proceedings, dated 30th August 1871, No. 3,744, reviewing the current year's Budget. The entries have accordingly been struck out of the statement.

26. The 3rd item (Rs. 420) is to come out of Union Funds and is made up of Rupees 360, being the Salary grant for three schools at Rupees 120 each, and Rupees 60, the Results grant for one school as per Statement III. The object of these grants is fully explained in the letter unfolding the Commissioner's scheme of Unions which has already been adverted to. The small provision of Rupees 60 on account of Results grants is admitted as a special case satisfying the conditions prescribed in the latter part of paragraph 4 of the Government Order, Financial Department, dated 20th October 1871, No. 585.

27. STATEMENT III.-B.—Statement III.-B. shows an allotment of Rupees 390 for Salary grants instead of Rupees 360 as per entries under Grant II. and Statement III. The excess, Rupees 30, is caused by the addition of Rupees 10 for each of the three schools therein shown on account of materials. This excess is disallowed in the absence of any explanation. The total of Grant II. will thus be Rupees 4,210.

28. GRANT III., SANITATION, ETC.—The total proposed expenditure under Grant III., Sanitation, etc., is Rupees 1,300 and comprises the following charges:—

	RS.
1. Payment to Government for Vaccine Establishment...	550
2. Sanitary Establishment and cleansing of tanks and wells.	270
3. Chuttrums	480
Total...	1,300

29. The allotment for the 1st item is the same as that entered in the current year's Budget. It provides for the pay of two Vaccinators agreeably to the Government Order, Financial Department, dated 28th October 1871, No. 616, but it has been raised to Rupees 720 with reference to the President's third letter.

30. The particulars of the 2nd item are furnished in Statement IV.-B. and the charge is to be met from the Union Fund. The Sanitary Commissioner assents to this provision. The charges for Inspection having been removed from the Union Fund account the balance (if it could be depended on) would suffice for larger expenditure on Sanitary purposes, but the incidence of the House-tax will apparently be very heavy and it may not be so productive as the Commissioner anticipates.

31. The assignment for the 3rd item (Rupees 480) has been reduced to Rupees 410 with reference to paragraph 7 of these Proceedings.

32. In Statement IV, the Government contribution to Chuttrums should have been entered in an additional column.

33. It is proposed to raise the salary of the Clerk attached to the Local Fund Board's office from Rupees 30 to 40 a month, and the Local Board are satisfied that an efficient Clerk cannot be secured for less. The rate now allowed is higher than that generally paid in the circles of the low country, but the Board of Revenue will not interfere with the allotment which will therefore be left for the sanction of Government.

34. In his second letter, the President solicits sanction for the entertainment of a Peon on a salary of Rupees 8 per mensem for the Local Fund Board's office with reference to the approaching organization of the Union Schools and the consequent imposition of House-tax. The Board

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admit the necessity for this addition and therefore recommend Government to sanction it. Grant IV. is therefore altered to Rupees 880.

35. The Board beg to draw the attention of Government to the concluding paragraph of the President's first letter wherein an additional grant from the Provincial Funds is earnestly sought. The peculiar circumstances of the circle with its insignificant "general" income of Rupees 600, and Road Fund receipts which are quite incommensurate with the requirements of an imperial sanitarium, give great force to this representation. The Budget has been balanced it is true, but this has only been effected by omitting incomplete works at a ruinous sacrifice of past labour and expenditure, and by lowering the reserves to an extent which is very unsafe.

36. An abstract of the Budget Estimates as modified by the Board of Revenue is as follows:—

Receipts.		Charges.	
	RS.		RS.
Road Fund	57,430	Grant I ... { Road Fund	56,590
Union Fund	5,450	{ Union Fund	600
Endowment Fund ...	410	{ General Fund	10
General Fund	1,700		57,200
		Grant II... { Union Fund	3,610
		{ General Fund... ..	600
			4,210
		Grant III.. { Endowment Fund ...	410
		{ Union Fund	270
		{ General Fund... ..	720
			1,400
		Grant IV... { Road Fund	790
		{ General Fund... ..	80
			880
		Balances.	RS.
		Road Fund	50
		Union Fund	970
		General Reserve... ..	170
		Do. Balance	110
			1,300
Total...	64,990	Total...	64,990

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 120.

ORDER THEREON, 29th January 1872, No. 102.

The Board of Revenue submit the Budget of the Neilgherry Local Fund for 1872-73, with the Proceedings above recorded.

2. The Government observe that by G. O., 15th January 1872, No. 30, the Provincial grant for the circle is increased to Rupees 48,880, while on the other hand the charge for Public Works Department Supervision is raised with reference to expenditure to Rupees 10,840.

3. The present estimates include a sum of Rupees 5,450 as proceeds of house-tax to be levied in unions as proposed in a separate communication which is now before Government. Pending the disposal of this paper, the Government will allow the union receipts and charges to remain in the Budget.

4. The Board of Revenue, observing that a separate adjustment will be made between Provincial and Municipal Funds on account of the charge against Municipalities for Educational Inspectorate, have struck out of this Budget the contri-

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butions of the Ootacamund and Coonoor Municipalities, amounting in round figures to Rupees 170. The Revenue Board have mistaken the intention. It

G. O., 7th December 1871, No. 755.

will be more convenient that the adjustment in favour of Provincial Funds on this account, which will be made by monthly recoveries based on actuals, should be effected with Local Funds only, the municipal payments being of fixed amount, as agreed on, and credited to Local Funds. The salaries of Inspecting Schoolmasters will, under the G.O. above cited, be debited immediately to Local Funds; and, as the municipal contributions will be intended to cover a part of these charges, a double adjustment between Provincial and Municipal and Local and Municipal Funds would be required, unless the system above ordered be enforced. This, the Government believe, has not before been explicitly laid down, but the course to be followed is indicated in

G. O., Educational Department, 18th October 1871, No. 314.
Financial Department, 27th November 1871, No. 713, paragraph 4.
30th October 1871, No. 623, paragraph 9.

G. Os. noted in the margin. The sum of Rupees 170 will be restored to the Budget. As the Local Fund Board of the Neilgherries propose to entertain an Inspecting Schoolmaster for themselves, Rupees 480 appear to Government too much for the Neilgherry Local and Municipal Funds to pay for the occasional services of the North Coimbatore Deputy Inspector. The Director of Public Instruction proposes Rupees 200, and, as a compromise between him and the Board of Revenue, the Government will retain an allotment of Rupees 300. This will leave the gross grant for Educational Inspectorate, Rupees 600 disturbed; but Rupees 300 will be shown as contribution to North Coimbatore. The municipal contributions will be credited to the Neilgherry Local Fund, which will pay Rupees 300 to North Coimbatore. The Commissioners have, it is presumed, assented to the contributions, and if the above arrangements for sharing the charges are not approved by the Local Boards concerned, they can propose others.

5. The receipts of the Neilgherry Local Fund will be Rupees 69,250.

6. From the Provincial grant Rupees 48,200 will be credited to the Road Fund, the assets of which will be thus raised to Rupees 61,840. The Government do not think that they can more usefully appropriate the surplus after meeting the increased charge for general establishment than by raising the reserve, reduced to less than one-fifth of its proper amount by the Board of Revenue. The orders of that authority as to the allotments for works appear judicious. The reserve will be raised to Rupees 3,000, and the receipts and charges of the Road Fund will be as shown in the margin. Grant I., Public Works, will be Rupees 61,390.

RECEIPTS.		RS.
Two-thirds cess	...	1,200
Allotments, &c.	...	48,200
Tolls	...	12,440
Total	...	61,840
EXPENDITURE.		RS.
New works	...	11,500
Repairs	...	33,510
Establishment	...	13,880
Tolls and Plant	...	450
Reserve	...	3,000
Total	...	61,840

7. Grant II. is Rupees 4,210. In Statement III. a union is proposed for Wellington Bazaar, and Rupees 217 from house-tax are to be raised to pay what is entered as a salary grant of Rupees 60. This grant does not appear in Statement III.-B, and it is called by the Board of Revenue, in paragraph 26 of their Proceedings, a results' grant. If it be the latter, special reasons must be given for forming a union to reimburse the Local Fund for a grant of that kind. On the assumption that it is a salary grant, the Government have entered the whole sum

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provided under grants-in-aid, Rupees 420, under salary grants. In Statement III.-A, Rupees 600 appear as union charges for fittings and furniture. This allotment seems to be the same as the grant for doors and windows in Statement II.-A, and should not have been shown in Statement III.-A, which is intended to give details of Column 8 in Statement III.

8. The allotment for vaccination is increased from Rupees 550 to Rupees 720 chiefly to meet the charges for the Coimbatore Superintendent's salary and batta on the occasion of his quarterly inspections. This Officer's pay and allowances will be adjusted primarily against the Coimbatore Local Funds; and payments of portions of them directly from Neilgherry Local Funds will cause confusion. The sum inserted on his account should be a contribution to the Coimbatore Local Fund, for vaccine superintendence, and has been so entered. The total of Grant III. is not affected. Board's Proceedings, 28th June 1871, No. 2593, does not appear to have been received by Government. Grant III. is Rupees 1,400. The vaccine charges and the market rents ought not to have appeared in Statement IV.

9. Grant IV. is raised to Rupees 930 to provide for increased establishment in the Accountant-General's Office. The modifications recommended in the Local Fund Establishment are sanctioned.

10. The Budget, as revised by Government, is as follows:—

RECEIPTS.		
Allotments, &c.	...	48,880
Rates and Taxes	...	19,690
Contributions, &c.	...	170
Endowments	...	410
Miscellaneous	...	100
Total	...	69,250
EXPENDITURE.		RS.
Grant I.	...	61,640
„ II.	...	4,210
„ III.	...	1,400
„ IV.	...	930
Balances,—		68,180
Union Fund	...	970
General	...	100
Total	...	1,070
Total	...	69,250

(True Extract.)

R. S. Muniy
Chief Secretary.

To the Board of Revenue.
„ Revenue Department.
„ Commissioner of the Neilgherry Hills.
„ Accountant-General.
„ Public Works Department.
„ Inspector-General of Hospitals, Indian Medical Department.
„ Director of Public Instruction.
„ Sanitary Commissioner.

Exd. J. Wright.

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Review
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Cont. of 1879 *SW* *adms.*

FINANCIAL.

To THE BOARD OF REVENUE.
No. Co. *adms.*

Dated January, 29th.

Recd *only* 6th.

G. O., 29th January 1872, No. 102.

JANUARY.
Nos. 119-120.

Reviewing the Local Fund Budgets of the No.
Cherry Circle for 1872-73.

Pr-437.
Review
6th adms.